

CITY OF CRETE, NEBRASKA
CITY COUNCIL REGULAR MEETING
February 6, 2018

Notice of the meeting was given by posting and publishing in The Crete News, the appointed method for giving notice as shown by the Proof of Publication attached to the minutes. Advance notice of the meeting was also given to the Mayor and City Council. 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. Additional copies are available to read. The City may consider items listed on the agenda in random order. All proceedings shown were taken while the meeting was open to the attendance of the public.

Those in attendance pledged allegiance to the flag.

1. Open Meeting

2. Roll Call

3. Petitions - Communications - Citizen Concern

Jo Lisec of 1405 Iris Avenue addressed the City Council about the condition of downtown buildings, particularly 1302 Main Avenue. It needs work and it is at the main intersection for all to see. If the owners will not do something, the City should and charge them accordingly.

City Administrator replied that the owners are participating in the Downtown Revitalization program and by the end of the year, the whole downtown should look much better.

4. Special Order of Business

4.A. Public Hearing - One and Six Year Street Improvement Plan

2/6/18 City Council: Open a public hearing at 6:07 PM Carried with a motion by Travis Sears and a second by Jack Oelschlager.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

2/6/18 City Council: Close the public hearing at 6:14 PM Carried with a motion by Travis Sears and a second by Jack Oelschlager.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

4.B. Public Hearing Special Use Permit Lot 92 Westwood Estates

2/6/18 City Council: Open a public hearing at 6:14 PM Carried with a motion by Travis Sears and a second by Jack Oelschlager.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

2/6/18 City Council: Close the public hearing at 6:17 PM Carried with a motion by Travis Sears and a second by Jack Oelschlager.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

2/6/18 City Council: Direct staff to draft an ordinance for the special exception use to be considered at the next meeting Carried with a motion by Dale Strehle and a second by David Bauer.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale

Strehle: Aye
Aye: 6, No: 0

4.C. Annual Independent Audit

2/6/18 City Council: Accept the annual audit as presented and submit to the appropriate entities Carried with a motion by Travis Sears and a second by Kyle Frans.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.D. Employee Health Insurance Renewal

2/6/18 City Council: Approve the renewal of the BCBS health insurance for employees with the addition of an embedded high deductible option Carried with a motion by Travis Sears and a second by Kyle Frans.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.E. Olsson Associates Geotechnical Agreement

2/6/18 City Council: Approve the Geotechnical Agreement with Olsson Associates at a cost of \$9,900 Carried with a motion by David Bauer and a second by Judy Henning.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.F. LARM Termination Notice

2/6/18 City Council: Authorize the Mayor to sign the LARM termination notification Carried with a motion by Travis Sears and a second by Kyle Frans.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.G. Landlord Authorization

2/6/18 City Council: Approve use of the landlord authorization form for utility service disconnections Carried with a motion by David Bauer and a second by Judy Henning.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.H. Sparqdata Online Agenda Agreement

2/6/18 City Council: Approve the Sparqdata agreement at a cost of \$2,500 annually Carried with a motion by David Bauer and a second by Travis Sears.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.I. DTR Construction Management - SENDD

2/6/18 City Council: Approve the DTR Construction Management agreement with SENDD as presented Carried with a motion by David Bauer and a second by Travis Sears.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

4.J. Problem Gambling Awareness Month

2/6/18 City Council: Authorize the Mayor to sign the Problem Gambling Proclamation Carried with a motion by Travis Sears and a second by Dale Strehle.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

5. Resolutions & Ordinances

5.A. Resolution 2018-02 Civilian Pension Plan Amendment

2/6/18 City Council: Introduce and adopt Resolution 2018-02 approving the pension plan amendment for submittal to the IRS Carried with a motion by Kyle Frans and a second by Jack Oelschlager.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

5.B. Resolution 2018-03 One and Six Year Street Improvement Plan

2/6/18 City Council: Introduce and approve Resolution 2018-03 approving the 1 and 6 Year Street Improvement Plan Carried with a motion by Travis Sears and a second by Dale Strehle.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

5.C. Resolution 2018-04 Library Policies

2/6/18 City Council: Introduce and approve Resolution 2018-04 approving the Library Policy amendments Carried with a motion by Travis Sears and a second by David Bauer.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

5.D. Resolution 2018-05 DACA

2/6/18 City Council: Table Resolution 2018-05 Carried with a motion by Travis Sears and a second by David Bauer.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

5.E. Ordinance 2038 Plumbing Permit Fees

2/6/18 City Council: Introduce Ordinance 2038 and move that the rules requiring reading on three different days be waived Carried with a motion by Dale Strehle and a second by Travis Sears.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

2/6/18 City Council: Approve Ordinance 2038 on final reading Carried with a motion by Dale Strehle and a second by Travis Sears.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye

Aye: 6, No: 0

6. Officers' Reports

Parks and Recreation Director Dan Dunaway reported that the four week youth basketball program is completed and that in March will be the youth soccer program.

City Clerk-Treasurer Jerry Wilcox reported that registrations are due for the League of Municipalities

Mid-Winter Conference.

City Administrator Tom Ourada reported that he has been working on housing and will address the Economic Development Advisory Board about projects for funding. He reported that the hospital demo is nearly complete and they will be moving to the public parking lot in Block 15 to demo the boarding house. He also reported that the wholesale electric costs will actually go down 1/2% for the next year.

7. Consent Agenda

David Bauer: Present
Kyle Frans: Present
Judy Henning: Present
Jack Oelschlager: Present
Travis Sears: Present
Dale Strehle: Present
Present: 6.

2/6/18 City Council: Approve the consent agenda items as presented Carried with a motion by Travis Sears and a second by Dale Strehle.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

7.A. City Council Meeting Minutes

7.A.1. January 16, 2018

7.B. City Council Committee Meeting Minutes

7.B.1. January 16, 2018 Finance

7.B.2. January 16, 2018 Public Safety

7.C. City Treasurer's Report

7.D. Claims Against the City

8. Adjournment

2/6/18 City Council: Adjourn the meeting at 6:40 PM Carried with a motion by Travis Sears and a second by Dale Strehle.

David Bauer: Aye, Kyle Frans: Aye, Judy Henning: Aye, Jack Oelschlager: Aye, Travis Sears: Aye, Dale Strehle: Aye
Aye: 6, No: 0

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.

City Clerk-Treasurer

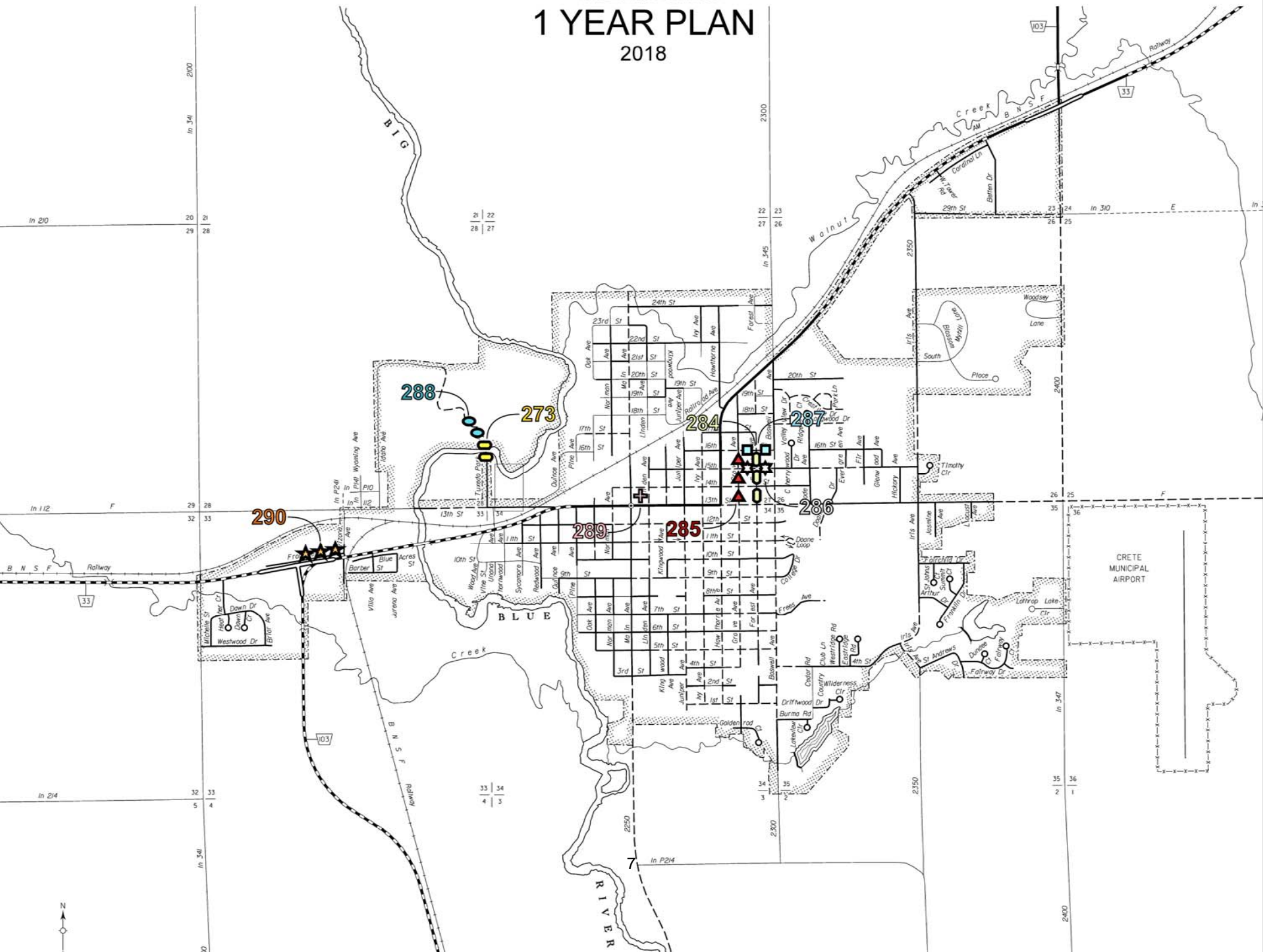
(S E A L)

1-Year Plan - 2018
Crete, Nebraska

PRIORITY NO.	PROJECT NO.	DESCRIPTION	TOTAL ESTIMATED CONSTRUCTION COST	GENERAL OBLIGATION COST
1	284	Forest Avenue from 13th Street to 16th Street Construct 6-inch P.C. concrete 32' wide with 5' sidewalk	\$257,850	\$170,181
2	285	Grove Avenue from 13th Street to 16th Street Construct 6-inch P.C. concrete 32' wide with 5' sidewalk	\$425,900	\$281,094
3	286	15th Street from Boswell Avenue to Grove Avenue Construct 6-inch P.C. concrete 32' wide with 5' sidewalk	\$312,200	\$206,052
4	287	16th Street from Boswell Avenue to Grove Avenue Construct 6-inch P.C. concrete 32' wide with 5' sidewalk	\$352,200	\$232,452
5	288	Tuxedo Park Bridge to Tuxedo Park Walk Bridge Construct 350' 5-inch P.C. concrete 8' trail walkway/bikeway	\$17,500	\$17,500
6	273	Tuxedo Park Road Bridge Replace existing wood deck bridge with P.C. concrete 32' wide bridge with 10' wide walkway	\$3,000,000	\$150,000
7	289	Alley between Main and Linden at 14th Street North Construct 6-inch P.C. concrete 20' wide 88' long	\$30,000	\$0
8	290	West 12th Street west of Arizona Avenue Construct 8-inch P.C. concrete 25' wide 825' long	\$96,000	\$0

1 YEAR PLAN

2018



6 Year Plan
Crete, Nebraska
2018

PRIORITY NO.	PROJECT NO.	DESCRIPTION	TOTAL ESTIMATED CONSTRUCTION COST	GENERAL OBLIGATION COST
1	266	On 22nd Street west of Ivy Avenue Remove wooden bridge and construct quadruple box culvert 6-inch paving on both approaches and 5-foot sidewalk	\$363,000	\$363,000
2	265	On East 13th Street, from Jasmine Avenue to East City Limits Remove existing concrete; construct 8" P.C. concrete paving 32' wide with 5' sidewalks	\$737,000	\$215,600
3	215	On 20th Street, from Main Avenue to Norman Avenue Construct 6" P.C. concrete paving between existing 24' curb and gutter	\$56,000	\$12,200
4	207	On Kingwood Avenue, from 21st Street to 22nd Street Construct 6" P.C. concrete paving 32' wide with storm sewer	\$93,000	\$36,300
5	208	On 20th Street, from Linden Avenue to Kingwood Avenue Construct 6" P.C. concrete paving 32' wide with storm sewer	\$93,000	\$36,300
6	276	On Norman Avenue, from 23rd Street to 24th Street Construct 6" P.C. concrete paving 32' wide with storm sewer	\$93,000	\$36,300
7	277	On 24th Street, from Main Avenue to Norman Avenue Construct 6" P.C. concrete paving 32' wide with storm sewer	\$93,000	\$36,300
8	278	On Linden Avenue, from 19th to 21st Avenue Construct 6" P.C. concrete paving 32' wide with storm sewer	\$187,000	\$72,600
9	279	On 18th Street from Main Avenue to Norman Avenue Construct 6" P.C. concrete paving 32' wide	\$93,000	\$36,300
10	280	On 18th Street from Linden Avenue to Main Avenue Construct 6" P.C. concrete paving 32' wide with storm sewer	\$93,000	\$36,300

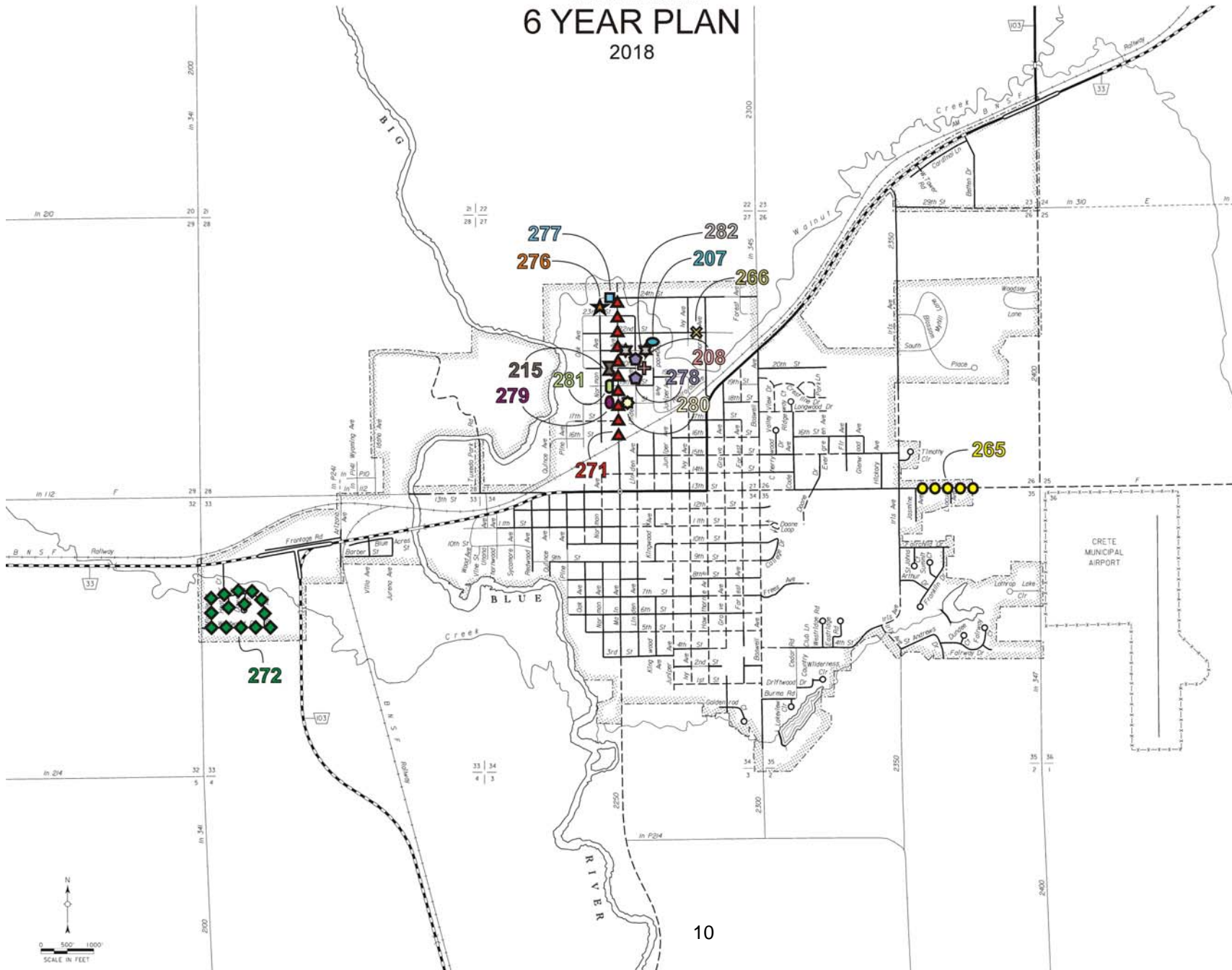
11	281	On 19th Street Main Avenue to Norman Avenue Construct 6" P.C. concrete paving 32' wide with storm sewer	\$93,000	\$36,300
12	282	On 21st Street from Kingwood Avenue to Main Avenue Construct 6" P.C. concrete paving 32' wide with storm sewer	\$187,000	\$72,000
13	271	On North Main Avenue, from BNRR tracks to 24th Street Mill and overlay 2" asphalt 24' wide from existing edge including intersection approaches.	\$121,000	\$121,000
14	272	In Westwoods subdivision Remove and reconstruct entire 6" P.C. concrete paving 32' wide with curb and gutter, recompact and reset manholes to grade	\$1.375 Million	\$495,000

CRETE

SALINE COUNTY
NEBRASKA

POPULATION 6,960 (2010 CENSUS)

6 YEAR PLAN 2018





243 East 13th Street
 P. O. Box 86
 Crete, NE 68333-0086
 Telephone (402) 828-4312

**CITY OF CRETE
 APPLICATION FOR SPECIAL EXCEPTION PERMIT**

DATE OF APPLICATION: 1-17-18 APPLICATION #: _____

ADDRESS OR LOCATION: Crete City Westwood Estates Part of lot 92
 south of west 11th street

UNDER THE PROVISIONS OF SECTION 11-230 OF THE CITY OF CRETE ZONING REGULATIONS
 THE UNDERSIGNED HEREBY APPLIES FOR A SPECIAL EXCEPTION PERMIT TO:

Construct a Church

ON THE PROPERTY DESCRIBED AS LOT(S) 760119503 lot 92

BLOCK _____ ADDITION Crete City

PROPOSED DEVELOPMENT OF THE PROPERTY IS SHOWN AND PLANS ATTACHED HERETO.
 TYPE AND PROPOSED USE IS AS FOLLOWS:

Church

APPLICANT NAME: Jorge E. Chanchava Ministerios Yo Soy La Puerta

ADDRESS: 1221 main Av. CRETE NE 68333

TELEPHONE #: 402-314-9964 SIGNATURE: Jorge Chanchava

FOR OFFICIAL USE ONLY BELOW THIS LINE

DATE PUBLISHED & POSTED: 1/24/18

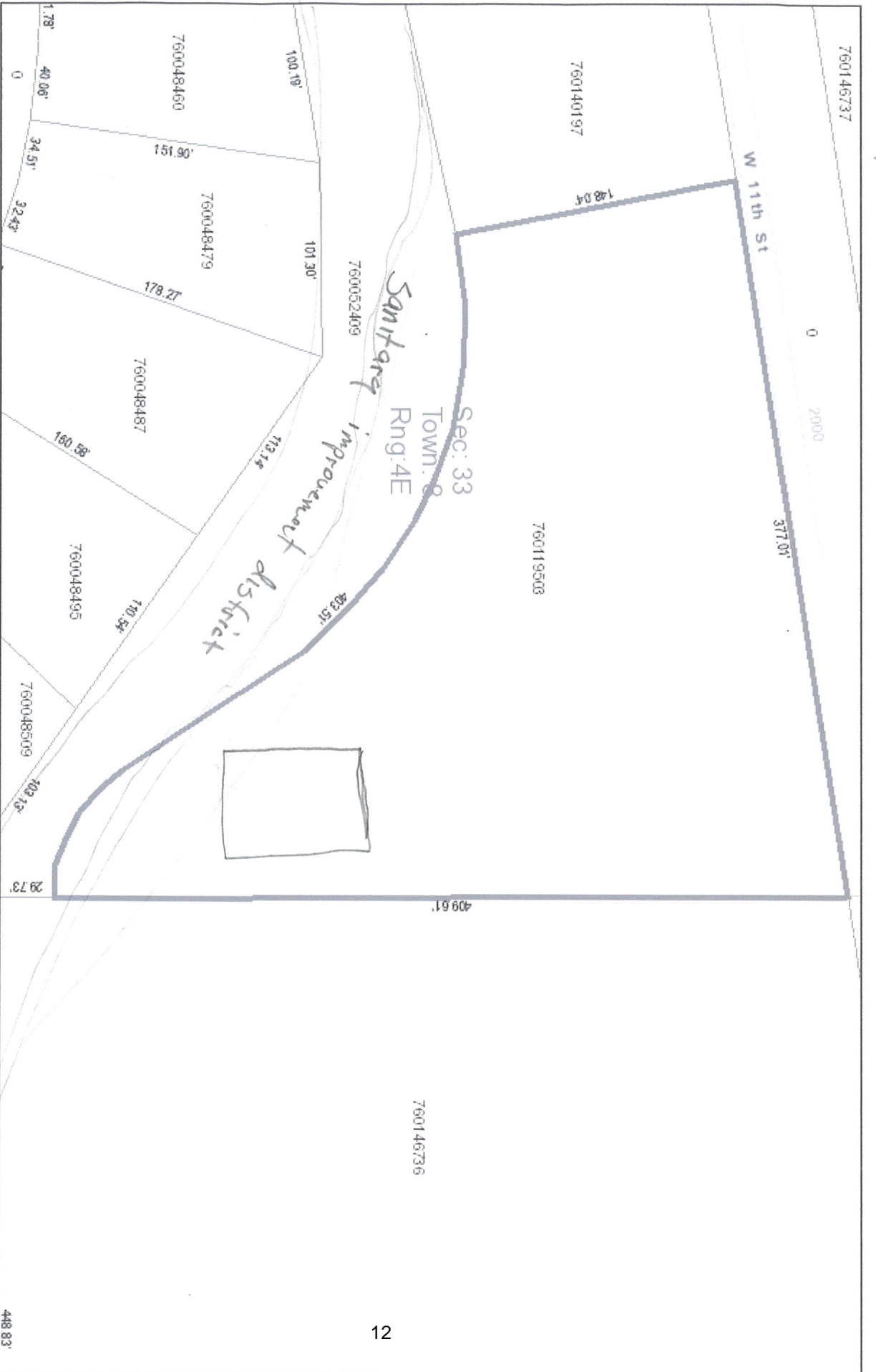
DATE OF CITY COUNCIL HEARING: 2/6/18

CONDITIONS: _____

APPROVED: _____ DENIED: _____

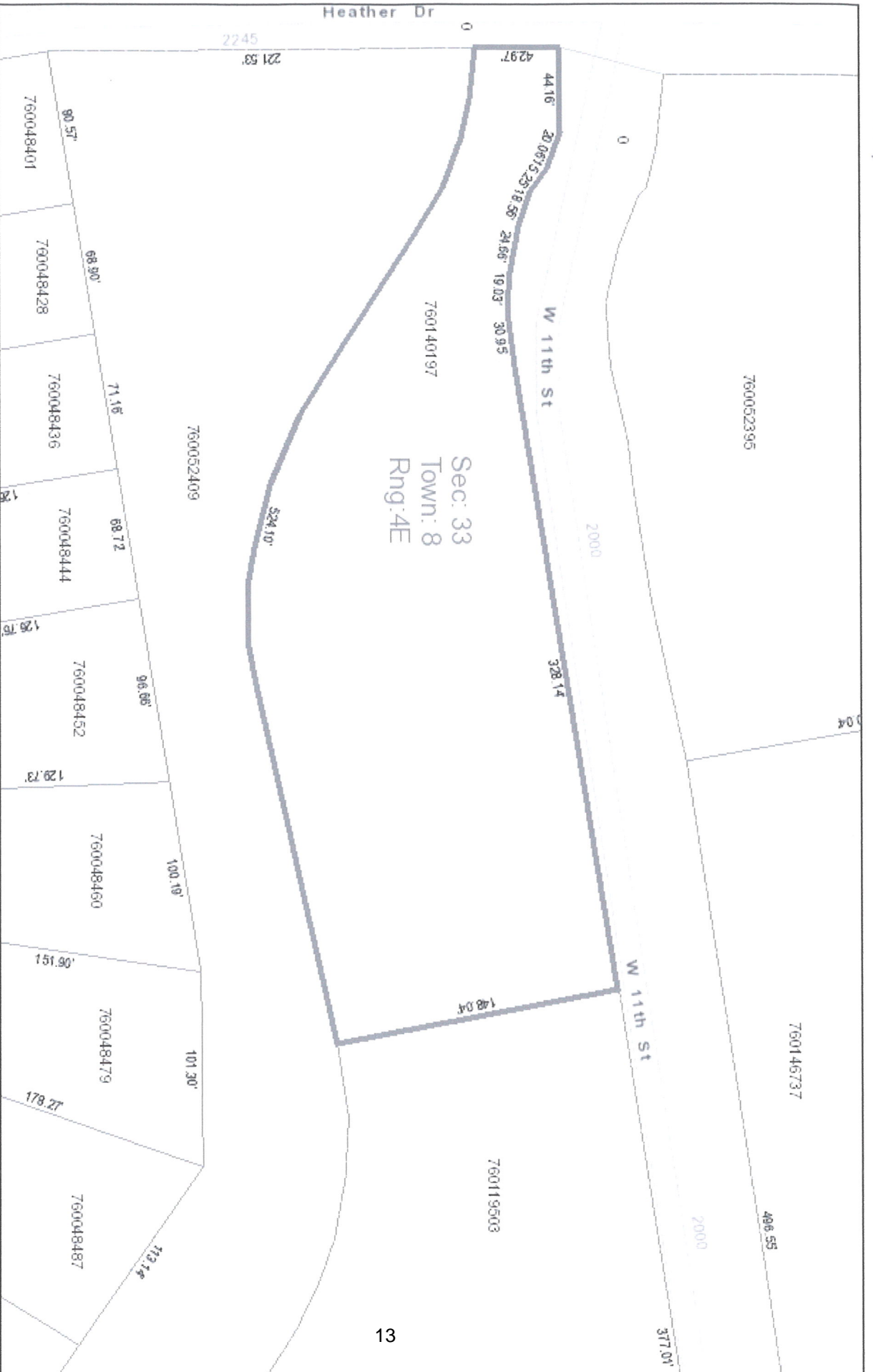
COPY TO:

BUILDING INSPECTOR:	<input checked="" type="checkbox"/>	DATE	<u>1/17/18</u>
CITY CLERK:	<input checked="" type="checkbox"/>	DATE	<u>1/12/18</u>



December 21, 2017 DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

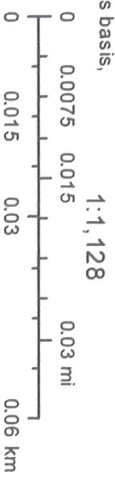
- Create Lot Lines
- Parcels
- Sections



December 21, 2017

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

- Create Lot Lines
- Parcels
- Sections



CITY OF CRETE, NEBRASKA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

September 30, 2017

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INDEPENDENT AUDITOR'S REPORT

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

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, 2017, and the related notes to the financial statements, which collectively comprise the City's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures

SHAREHOLDERS

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Terry T. Galloway
Marcy J. Luth
Heidi A. Ashby
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A PROFESSIONAL
CORPORATION

that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the 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, 2017, 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 as described in Note A.

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 opinion is not modified with respect to that matter.

Other Matters

Other 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 management's discussion and analysis and supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The management's discussion and analysis, budgetary comparison schedules, nonmajor governmental combining statements, component units combining statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 first sentence of this paragraph and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2018, 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.

Almgvist, Mathyalm.
Galloway & Luth, LLC

Grand Island, Nebraska
January 17, 2018

CITY OF CRETE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended September 30, 2017

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, 2017. For information on the Crete Airport Authority, please see the separate audit report for that entity.

Financial Highlights

- The assets of the City of Crete exceeded its liabilities at the close of the most recent fiscal year by \$26,090,590 (*net position*). Of this amount, \$7,861,743 (*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 \$5,487,474. Approximately 54.1 percent of this total amount, \$2,969,965, is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,865,760, or 83.0 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 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, 2017

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 (Crete Airport Authority and Community Development Agency) 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 nine 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 five 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. 21

CITY OF CRETE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2017

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 24-59 of this report.

Other information. In addition to the financial statements and accompanying notes, this report also presents certain *supplementary information* concerning the City of Crete's budgetary comparison schedules, and combining statements for nonmajor governmental funds and for the component units. Supplementary information can be found on pages 60-67 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 \$26,090,590 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, 2017

Government-wide Financial Analysis, continued

Summary Statements of Net Position

	Year Ended September 30, 2017			Year Ended September 30, 2016		
	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	\$ 5,485,990	\$ 8,698,587	\$ 14,184,577	\$ 5,432,729	\$ 9,718,453	\$ 15,151,182
Capital Assets	-	27,088,961	27,088,961	-	26,333,640	26,333,640
Total Assets	5,485,990	35,787,548	41,273,538	5,432,729	36,052,093	41,484,822
Long-term Liabilities:						
Outstanding	-	12,376,288	12,376,288	-	13,662,016	13,662,016
Other Liabilities	(1,484)	2,808,144	2,806,660	66	2,971,907	2,971,973
Total Liabilities	(1,484)	15,184,432	15,182,948	66	16,633,923	16,633,989
Net Position						
Net Investment in Capital						
Assets	-	14,132,961	14,132,961	-	12,704,717	12,704,717
Restricted	2,517,509	1,578,377	4,095,886	2,203,554	997,293	3,200,847
Unrestricted	2,969,965	4,891,778	7,861,743	3,229,109	5,716,160	8,945,269
Total Net Position	\$ 5,487,474	\$ 20,603,116	\$ 26,090,590	\$ 5,432,663	\$ 19,418,170	\$ 24,850,833

A large portion of the City of Crete's net position (54.2 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 (15.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$7,861,743) 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, 2017

	September 30, 2017			September 30, 2016		
	Governmental Business-type		Total	Governmental Business-type		Total
	Activities	Activities		Activities	Activities	
Revenues						
Program Revenues:						
Charges for Services	\$ 555,895	\$13,208,297	\$13,764,192	\$ 581,168	\$12,535,813	\$13,116,981
Operating Grants and Contributions	320,743	-	320,743	236,192	-	236,192
Capital Grants and Contributions	2,844,342	768,844	3,613,186	1,930,499	900,056	2,830,555
General Revenues:						
Property Taxes	1,300,077	-	1,300,077	1,303,023	-	1,303,023
Sales and Use Taxes	1,358,605	-	1,358,605	1,254,704	-	1,254,704
Other Taxes and Fees	443,664	-	443,664	550,822	-	550,822
State Allocation	1,255,665	-	1,255,665	1,186,753	-	1,186,753
Interest Income	5,519	54,004	59,523	4,897	53,539	58,436
Other	74,920	-	74,920	130,903	-	130,903
Total Revenues	8,159,430	14,031,145	22,190,575	7,178,961	13,489,408	20,668,369
Expenses						
General Government	695,463	-	695,463	660,716	-	660,716
Public Safety	2,070,445	-	2,070,445	2,006,268	-	2,006,268
Public Works	3,796,282	-	3,796,282	2,472,362	-	2,472,362
Environmental and Leisure	910,120	-	910,120	955,644	-	955,644
Economic Development	144,106	-	144,106	44,345	-	44,345
Debt Service	788,203	-	788,203	422,964	-	422,964
Electric	-	10,330,690	10,330,690	-	10,312,707	10,312,707
Water	-	1,006,271	1,006,271	-	1,007,680	1,007,680
Sewer	-	1,209,238	1,209,238	-	921,458	921,458
Total Expenses	8,404,619	12,546,199	20,950,818	6,562,299	12,241,845	18,804,144
Increase (Decrease) in Net Position Before Transfers	(245,189)	1,484,946	1,239,757	616,662	1,247,563	1,864,225
Net Transfers	300,000	(300,000)	-	300,000	(300,000)	-
Increase in Net Position	\$ 54,811	\$ 1,184,946	\$ 1,239,757	\$ 916,662	\$ 947,563	\$ 1,864,225

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, 2017

As of the end of the current fiscal year, the City of Crete's governmental funds reported combined ending fund balances of \$5,420,841. Approximately 50.6 percent of this total amount (\$2,745,388) 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 (\$733,354), 2) restricted to pay debt service (\$494,993), 3) restricted for federal programs (\$20), 4) endowed as nonspendable to fund perpetual care (\$122,346), 5) restricted for community betterment (\$114,301), 6) restricted to fund economic development projects (\$794,495), 7) restricted for cemetery maintenance (\$22,000), 8) restricted for library renovations (\$236,000), 9) committed for the STOP program (\$1,260), 10) assigned for capital outlay (\$146,684), or 11) assigned for cemetery projects (\$10,000).

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 \$2,865,760, while total fund balance reached \$3,257,366. 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 83.0 percent of General Fund total expenditures, while total fund balance represents 94.3 percent of General Fund total expenditures.

The fund balance of the City of Crete's General Fund increased by \$65,645 during the current fiscal 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 - \$3,163,704, Water Fund - \$163,646, and Sewer Fund - \$1,564,428. The growth (decrease) in net position for the proprietary funds was as follows: Electric Fund - \$192,913, Water Fund - decrease of \$(111,910), and Sewer Fund - \$1,103,943. 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.

CITY OF CRETE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2017

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, 2017, amounts to \$27,088,961 (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 in progress on electric substation rebuild - \$459,552
- Nestle electric transformers - \$163,978
- East Gate Drive street lights - \$27,836
- Construction costs on wastewater treatment plant - \$798,637
- Rebuild water well #5 - \$21,572
- 2017 water distribution system rebuilds - \$88,766

City of Crete's Capital Assets
(net of depreciation)

	<u>Year Ended September 30, 2017</u>			<u>Year Ended September 30, 2016</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	\$ -	\$ 644,560	\$ 644,560	\$ -	\$ 644,560	\$ 644,560
Construction in Progress	-	-	-	-	13,409,931	13,409,931
Distribution Systems	-	23,172,785	23,172,785	-	8,818,334	8,818,334
Buildings and Improvements	-	2,684,240	2,684,240	-	2,804,259	2,804,259
Equipment	-	479,087	479,087	-	221,646	221,646
Vehicles	-	108,289	108,289	-	134,910	134,910
Total	<u>\$ -</u>	<u>\$ 27,088,961</u>	<u>\$ 27,088,961</u>	<u>\$ -</u>	<u>\$ 26,033,640</u>	<u>\$ 26,033,640</u>

Additional information on the City of Crete's capital assets can be found in Note C4 on pages 44-45 of this report.

**CITY OF CRETE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2017**

Long-term Debt

Outstanding Long-term Debt

	<u>Year Ended September 30, 2017</u>			<u>Year Ended September 30, 2016</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Revenue Bonds	\$ -	\$ 12,956,000	\$ 12,956,000	\$ -	\$ 370,000	\$ 370,000
Bond Anticipation Notes	-	-	-	-	13,560,000	13,560,000
Total Long-term Outstanding Debt	<u>\$ -</u>	<u>\$ 12,956,000</u>	<u>\$ 12,956,000</u>	<u>\$ -</u>	<u>\$ 13,930,000</u>	<u>\$ 13,930,000</u>

The City's long-term debt decreased \$974,000 (7.0 percent) during the year ended September 30, 2017, as \$13,560,000 of bond anticipation notes for the wastewater treatment plant construction were refinanced with the issuance of USDA bonds totaling \$11,726,000. The Electric Fund also issued certificates of participation of \$1,230,000 to finance electric distribution system projects.

Additional information on the City of Crete's long-term debt can be found in Note C5 on pages 46-48 of this report.

Economic Factors and Next Year's Budgets and Rates

- At September 30, 2017, the City had contractual commitments of \$444,438 remaining to be paid for engineering and construction costs on the Braden Substation breakers and relays project. This project is expected to be completed in early 2018.
- As of September 30, 2017, the City had contractual commitments of \$527,008 for design/architectural services on the new library. This project is expected to be completed by early 2019.
- As of September 30, 2017, the City had contractual commitments totaling \$493,792 for asbestos removal and demolition of the old Tabitha hospital building. This projected is expected to be completed during January 2018.

All of these factors were considered in preparing the City of Crete's budget for the 2018 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 Clerk, City of Crete, PO Box 86, Crete, NE 68333.

CITY OF CRETE, NEBRASKA
STATEMENT OF NET POSITION
September 30, 2017

	Primary Government			Component Units (Accrual Basis)
	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 3,089,128	\$ 1,998,192	\$ 5,087,320	\$ 22,668
Investments	150,000	2,798,865	2,948,865	-
County treasurer cash	69,728	-	69,728	678
Accounts receivable	-	1,256,131	1,256,131	27,207
Unbilled revenue	-	139,813	139,813	-
Grants receivable	-	35,938	35,938	71,007
Accrued interest receivable	-	7,340	7,340	-
Current portion of TIF receivables	-	-	-	18,800
Current portion-special assessments receivable	-	6,824	6,824	-
Due (to) from other funds	(351,950)	351,950	-	-
Due from Community Development Agency	21,241	-	21,241	-
Prepaid insurance	-	-	-	5,518
Inventory	-	312,241	312,241	18,793
Total current assets	<u>2,978,147</u>	<u>6,907,294</u>	<u>9,885,441</u>	<u>164,671</u>
Noncurrent assets:				
Restricted cash and cash equivalents	2,142,843	692,927	2,835,770	-
Restricted investments	365,000	1,098,366	1,463,366	-
Noncurrent portion of TIF receivables	-	-	-	226,100
Capital assets:				
Land	-	644,560	644,560	397,514
Construction in progress	-	-	-	79,262
Other capital assets, net of depreciation	-	26,444,401	26,444,401	2,272,656
Net capital assets	<u>-</u>	<u>27,088,961</u>	<u>27,088,961</u>	<u>2,749,432</u>
Total noncurrent assets	<u>2,507,843</u>	<u>28,880,254</u>	<u>31,388,097</u>	<u>2,975,532</u>
Total assets	5,485,990	35,787,548	41,273,538	3,140,203
LIABILITIES				
Current liabilities:				
Accounts payable	-	1,602,052	1,602,052	22,339
Accrued expenses	(2,364)	142,836	140,472	-
Customer deposits	-	212,916	212,916	-
Accrued interest	-	162,944	162,944	-
Unearned rent revenue	-	-	-	11,560
Due to City of Crete	-	-	-	21,241
Due to Crete Airport Authority	880	-	880	-
Current portion MEAN payable	-	73,678	73,678	-
Current portion of long-term obligations	-	613,718	613,718	3,900
Total current liabilities	<u>(1,484)</u>	<u>2,808,144</u>	<u>2,806,660</u>	<u>59,040</u>
Noncurrent liabilities:				
Noncurrent portion of MEAN payable	-	34,006	34,006	-
Noncurrent portion of long-term obligations	-	12,342,282	12,342,282	44,300
Total noncurrent liabilities	<u>-</u>	<u>12,376,288</u>	<u>12,376,288</u>	<u>44,300</u>
Total liabilities	(1,484)	15,184,432	15,182,948	103,340
NET POSITION				
Net investment in capital assets	-	14,132,961	14,132,961	2,749,432
Restricted for:				
Cemetery perpetual care	122,346	-	122,346	-
Street improvements	733,354	-	733,354	-
Debt service	494,993	1,578,377	2,073,370	-
Economic development	794,495	-	794,495	-
Federal projects	20	-	20	-
Community betterment	114,301	-	114,301	-
Cemetery maintenance	22,000	-	22,000	-
Library renovations	236,000	-	236,000	-
Unrestricted	<u>2,969,965</u>	<u>4,891,778</u>	<u>7,861,743</u>	<u>287,431</u>
Total net position	\$ 5,487,474	\$ 20,603,116	\$ 26,090,590	\$ 3,036,863

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See notes to financial statements.

CITY OF CRETE, NEBRASKA

STATEMENT OF ACTIVITIES

For the year ended September 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities			
(modified cash basis):			
General government	\$ 695,463	\$ 46,146	\$ 197,652
Public safety	2,070,445	387,140	99,336
Public works	3,796,282	39,424	1,605
Environment and leisure	910,120	83,185	22,150
Economic development	144,106	-	-
Principal payments	682,000	-	-
Interest and fees on long-term debt	106,203	-	-
Total governmental activities	<u>8,404,619</u>	<u>555,895</u>	<u>320,743</u>
Business-type activities			
(accrual basis):			
Electric	10,330,690	10,771,830	-
Water	1,006,271	893,164	-
Sewer	1,209,238	1,543,303	-
Total business-type activities	<u>12,546,199</u>	<u>13,208,297</u>	<u>-</u>
Total primary government	<u>\$ 20,950,818</u>	<u>\$ 13,764,192</u>	<u>\$ 320,743</u>
Component units (accrual basis):			
Crete Airport Authority	\$ 416,847	\$ 192,580	\$ -
Community Development Agency	11,223	-	-
Total component units	<u>\$ 428,070</u>	<u>\$ 192,580</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>Governmental Activities (Modified Cash Basis)</u>	<u>Business-type Activities (Accrual Basis)</u>	<u>Total</u>	<u>Component Units (Accrual Basis)</u>
\$ -	\$ (451,665)		\$ (451,665)	
17,214	(1,566,755)		(1,566,755)	
2,826,128	(929,125)		(929,125)	
1,000	(803,785)		(803,785)	
-	(144,106)		(144,106)	
-	(682,000)		(682,000)	
-	(106,203)		(106,203)	
<u>2,844,342</u>	<u>(4,683,639)</u>	<u>\$ -</u>	<u>(4,683,639)</u>	
-	-	441,140	441,140	
-	-	(113,107)	(113,107)	
768,844	-	1,102,909	1,102,909	
<u>768,844</u>	<u>-</u>	<u>1,430,942</u>	<u>1,430,942</u>	
<u>\$ 3,613,186</u>	<u>(4,683,639)</u>	<u>1,430,942</u>	<u>(3,252,697)</u>	
\$ 71,007				\$ (153,260)
-				(11,223)
<u>\$ 71,007</u>				<u>(164,483)</u>
General revenues:				
Taxes:				
Property	1,300,077	-	1,300,077	25,478
Motor vehicle	93,343	-	93,343	-
Occupation	20,150	-	20,150	-
Sales tax	1,358,605	-	1,358,605	-
Franchise	266,593	-	266,593	-
Special assessments	63,578	-	63,578	-
State allocation	1,255,665	-	1,255,665	-
Keno proceeds	61,808	-	61,808	-
Miscellaneous	13,112	-	13,112	278
Interest income	5,519	54,004	59,523	-
Net transfers	300,000	(300,000)	-	-
Total general revenues	<u>4,738,450</u>	<u>(245,996)</u>	<u>4,492,454</u>	<u>25,756</u>
Change in net position	54,811	1,184,946	1,239,757	(138,727)
Net position - September 30, 2016	<u>5,432,663</u>	<u>19,418,170</u>	<u>24,850,833</u>	<u>3,175,590</u>
Net position - September 30, 2017	<u>\$ 5,487,474</u>	<u>\$ 20,603,116</u>	<u>\$ 26,090,590</u>	<u>\$ 3,036,863</u>

CITY OF CRETE, NEBRASKA
BALANCE SHEET - MODIFIED CASH BASIS -
GOVERNMENTAL FUNDS

September 30, 2017

	<u>General</u> <u>Fund</u>	<u>Street</u> <u>Fund</u>
ASSETS		
Cash and cash equivalents	\$ 2,753,929	\$ 733,354
Investments	425,000	-
County treasurer cash	59,766	-
Due from Community Development Agency	21,241	-
	<u>21,241</u>	<u>-</u>
Total assets	<u>\$ 3,259,936</u>	<u>\$ 733,354</u>
LIABILITIES AND		
FUND BALANCES		
Liabilities:		
Due to other funds	\$ 4,054	\$ -
Due to Crete Airport Authority	880	-
Payroll withholdings	(2,364)	-
	<u>2,570</u>	<u>-</u>
Total liabilities	2,570	-
Fund balances:		
Nonspendable:		
Perpetual care	122,346	-
Restricted for:		
Street improvements	-	733,354
Debt service	-	-
Federal projects	-	-
Community betterment	-	-
Economic development	-	-
Cemetery maintenance	22,000	-
Library renovations	236,000	-
Committed for:		
STOP program	1,260	-
Assigned for:		
Capital outlay	-	-
Cemetery projects	10,000	-
Unassigned	2,865,760	-
	<u>2,865,760</u>	<u>-</u>
Total fund balances	<u>3,257,366</u>	<u>733,354</u>
Total liabilities and fund balances	<u>\$ 3,259,936</u>	<u>\$ 733,354</u>

See notes to financial statements.

<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 485,031	\$ 175,335	\$ 997,463	\$ 5,145,112
-	-	90,000	515,000
9,962	-	-	69,728
-	-	-	21,241
<u>\$ 494,993</u>	<u>\$ 175,335</u>	<u>\$ 1,087,463</u>	<u>\$ 5,751,081</u>
\$ -	\$ 327,374	\$ 296	\$ 331,724
-	-	-	880
-	-	-	(2,364)
<u>-</u>	<u>327,374</u>	<u>296</u>	<u>330,240</u>
-	-	-	122,346
-	-	-	733,354
494,993	-	-	494,993
-	-	20	20
-	-	114,301	114,301
-	-	794,495	794,495
-	-	-	22,000
-	-	-	236,000
-	-	-	1,260
-	-	146,684	146,684
-	-	-	10,000
-	(152,039)	31,667	2,745,388
<u>494,993</u>	<u>(152,039)</u>	<u>1,087,167</u>	<u>5,420,841</u>
<u>\$ 494,993</u>	<u>\$ 175,335</u>	<u>\$ 1,087,463</u>	<u>\$ 5,751,081</u>

CITY OF CRETE, NEBRASKA

**RECONCILIATION OF THE BALANCE SHEET - MODIFIED
CASH BASIS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

September 30, 2017

Total fund balances - governmental funds	\$ 5,420,841
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>66,633</u>
Total net position - governmental activities	<u><u>\$ 5,487,474</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, 2017

	General <u>Fund</u>	Street <u>Fund</u>	Debt Service <u>Fund</u>
REVENUES			
Taxes:			
Property	\$ 1,095,559	\$ -	\$ 204,518
Motor vehicle	93,343	-	-
Occupation	20,150	-	-
Sales tax	858,946	-	93,582
Franchise	266,593	-	-
Special assessments	-	-	63,578
Intergovernmental	612,808	719,628	-
Grants	41,267	-	-
Keno proceeds	-	-	-
Charges for services	540,331	15,564	-
Contributions	22,267	-	-
Interest income	3,612	-	-
Other revenue	13,015	97	-
Total revenues	<u>3,567,891</u>	<u>735,289</u>	<u>361,678</u>
EXPENDITURES			
General government	501,816	-	-
Public safety	1,943,584	-	-
Public works	98,240	637,474	-
Environment and leisure	836,164	-	-
Economic development	-	-	-
Capital outlay	73,554	-	-
Principal payments on debt	-	-	195,000
Interest on long-term debt	-	-	67,428
Bond/loan fees	-	-	353
Total expenditures	<u>3,453,358</u>	<u>637,474</u>	<u>262,781</u>
Excess of revenues over expenditures	114,533	97,815	98,897
OTHER FINANCING SOURCES (USES)			
Transfers in	3,975,105	106,080	-
Transfers out	(4,023,993)	(39,060)	-
Net transfers	<u>(48,888)</u>	<u>67,020</u>	<u>-</u>
Net change in fund balances	65,645	164,835	98,897
Fund balances - September 30, 2016	<u>3,191,721</u>	<u>568,519</u>	<u>396,096</u>
Fund balances - September 30, 2017	<u>\$ 3,257,366</u>	<u>\$ 733,354</u>	<u>\$ 494,993</u>

See notes to financial statements.

Capital Projects <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ -	\$ -	\$ 1,300,077
-	-	93,343
-	-	20,150
-	406,077	1,358,605
-	-	266,593
-	-	63,578
-	-	1,332,436
334,175	160,256	535,698
-	61,808	61,808
-	-	555,895
-	38,396	60,663
-	1,818	5,430
-	-	13,112
<u>334,175</u>	<u>668,355</u>	<u>5,667,388</u>
-	189,610	691,426
-	20,084	1,963,668
20,390	20,461	776,565
-	57,659	893,823
-	144,106	144,106
248,847	305,381	627,782
350,000	137,000	682,000
18,262	20,108	105,798
52	-	405
<u>637,551</u>	<u>894,409</u>	<u>5,885,573</u>
(303,376)	(226,054)	(218,185)
45,504	236,364	4,363,053
-	-	(4,063,053)
<u>45,504</u>	<u>236,364</u>	<u>300,000</u>
(257,872)	10,310	81,815
<u>105,833</u>	<u>1,076,857</u>	<u>5,339,026</u>
<u>\$ (152,039)</u>	<u>\$ 1,087,167</u>	<u>\$ 5,420,841</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, 2017

Total net change in fund balances - governmental funds	\$ 81,815
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
The decrease in net position of the Internal Service Fund is included as a governmental activity in the government wide statements.	<u>(27,004)</u>
Change in net position of governmental activities	<u><u>\$ 54,811</u></u>

See notes to financial statements.

CITY OF CRETE, NEBRASKA
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
September 30, 2017

	Business-type Activities - Enterprise Funds	
	Electric Fund	Water Fund
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 325,322	\$ 110,030
Investments	2,798,865	-
Accounts receivable	1,032,630	78,952
Unbilled revenue	113,287	9,466
Grants receivable	-	-
Accrued interest receivable	6,955	211
Special assessments receivable	-	480
Due from other funds	351,950	-
Inventory	297,261	14,980
Total current assets	4,926,270	214,119
Noncurrent assets:		
Restricted cash and cash equivalents	111,843	-
Restricted investments	632,440	400,000
Capital assets:		
Land	103,232	-
Distribution systems	8,175,803	6,266,366
Buildings and improvements	4,039,538	1,401,322
Equipment	748,059	238,414
Vehicles	1,052,096	36,563
Accumulated depreciation	(8,721,715)	(3,676,372)
Net capital assets	5,397,013	4,266,293
Total noncurrent assets	6,141,296	4,666,293
Total assets	11,067,566	4,880,412
LIABILITIES		
Current liabilities:		
Accounts payable	1,559,172	16,577
Sales tax payable	41,183	-
Accrued payroll	9,963	6,398
Accrued vacation	36,266	27,050
Other payroll liabilities	697	448
Customer deposits	212,916	-
Accrued interest	7,601	-
Due to other funds	-	-
Current portion of MEAN payable	73,678	-
Current portion of long-term obligations	115,000	-
Total current liabilities	2,056,476	50,473
Noncurrent liabilities:		
Noncurrent portion of MEAN payable	34,006	-
Noncurrent portion of long-term obligations	1,115,000	-
Total noncurrent liabilities	1,149,006	-
Total liabilities	3,205,482	50,473
NET POSITION		
Net investment in capital assets	4,167,013	4,266,293
Restricted for:		
Debt service	531,367	400,000
Unrestricted	3,163,704	163,646
Total net position	\$ 7,862,084	\$ 4,829,939

See notes to financial statements.

<u>Sewer Fund</u>	<u>Total</u>	Governmental Activities - Internal Service <u>Fund</u>
\$ 1,562,840	\$ 1,998,192	\$ 86,859
-	2,798,865	-
144,549	1,256,131	-
17,060	139,813	-
35,938	35,938	-
174	7,340	-
6,344	6,824	-
-	351,950	-
-	312,241	-
<u>1,766,905</u>	<u>6,907,294</u>	<u>86,859</u>
581,084	692,927	-
65,926	1,098,366	-
541,328	644,560	-
18,758,981	33,201,150	-
1,101,798	6,542,658	-
718,963	1,705,436	-
171,354	1,260,013	-
(3,866,769)	(16,264,856)	-
<u>17,425,655</u>	<u>27,088,961</u>	<u>-</u>
<u>18,072,665</u>	<u>28,880,254</u>	<u>-</u>
19,839,570	35,787,548	86,859
26,303	1,602,052	-
-	41,183	-
5,121	21,482	-
15,352	78,668	-
358	1,503	-
-	212,916	-
155,343	162,944	-
-	-	20,226
-	73,678	-
498,718	613,718	-
<u>701,195</u>	<u>2,808,144</u>	<u>20,226</u>
-	34,006	-
<u>11,227,282</u>	<u>12,342,282</u>	<u>-</u>
<u>11,227,282</u>	<u>12,376,288</u>	<u>-</u>
<u>11,928,477</u>	<u>15,184,432</u>	<u>20,226</u>
5,699,655	14,132,961	-
647,010	1,578,377	-
1,564,428	4,891,778	66,633
<u>\$ 7,911,093</u>	<u>\$ 20,603,116</u>	<u>\$ 66,633</u>

CITY OF CRETE, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS

For the year ended September 30, 2017

	Business-type Activities - Enterprise Funds	
	Electric Fund	Water Fund
Operating revenues:		
Charges for services	\$ 10,237,029	\$ 872,664
Municipal sales	279,421	17,150
MEAN lease	145,240	-
Tap fees/switch assessments	85,434	1,200
Miscellaneous revenues	24,706	2,150
Total operating revenues	10,771,830	893,164
Operating expenses:		
Cost of power	8,730,040	-
Salaries and benefits	534,685	544,447
Insurance and bonds	67,423	38,112
Utilities and telephone	54,928	109,054
Repairs and maintenance	235,487	41,352
Contracted services	2,509	8,807
Supplies	22,242	21,009
Vehicle expense	40,454	13,259
Fuel and oil	31,307	-
Professional fees	12,815	27,258
Rent expense	6,576	4,944
Dues, memberships and training	17,052	6,850
Bad debts	4,143	(400)
Miscellaneous	41,362	2,349
Depreciation	408,400	188,469
Franchise fees	120,000	-
Insurance claims and health premiums	-	-
Total operating expenses	10,329,423	1,005,510
Operating income (loss)	442,407	(112,346)
Nonoperating revenues (expenses):		
Interest income	51,773	1,197
Grant income	-	-
Interest expense	(1,083)	(761)
Bond fees	(184)	-
Total nonoperating revenues (expenses)	50,506	436
Income (loss) before transfers	492,913	(111,910)
Interfund transfers:		
Transfers out	(300,000)	-
Change in net position	192,913	(111,910)
Net position - September 30, 2016	7,669,171	4,941,849
Net position - September 30, 2017	\$ 7,862,084	\$ 4,829,939

See notes to financial statements.

<u>Sewer Fund</u>	<u>Total</u>	<u>Governmental Activities - Internal Service Fund</u>
\$ 1,538,277	\$ 12,647,970	\$ 683,886
5,055	301,626	-
-	145,240	-
-	86,634	-
(29)	26,827	-
<u>1,543,303</u>	<u>13,208,297</u>	<u>683,886</u>
-	8,730,040	-
415,674	1,494,806	-
67,627	173,162	-
146,316	310,298	-
44,414	321,253	-
28,239	39,555	-
11,771	55,022	-
2,414	56,127	-
-	31,307	-
25,014	65,087	-
3,180	14,700	-
2,119	26,021	-
500	4,243	-
14,807	58,518	-
246,859	843,728	-
-	120,000	-
-	-	710,979
<u>1,008,934</u>	<u>12,343,867</u>	<u>710,979</u>
534,369	864,430	(27,093)
1,034	54,004	89
768,844	768,844	-
(155,804)	(157,648)	-
(44,500)	(44,684)	-
<u>569,574</u>	<u>620,516</u>	<u>89</u>
1,103,943	1,484,946	(27,004)
-	(300,000)	-
<u>1,103,943</u>	<u>1,184,946</u>	<u>(27,004)</u>
6,807,150	19,418,170	93,637
<u>\$ 7,911,093</u>	<u>\$ 20,603,116</u>	<u>\$ 66,633</u>

CITY OF CRETE, NEBRASKA
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS

For the year ended September 30, 2017

	Electric Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 10,681,738
Receipts from other funds	-
Payments to suppliers	(9,395,672)
Payments to employees	(525,518)
Net cash provided (used) by operating activities	760,548
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers to other funds	(300,000)
Decrease in due from Community Development Agency	-
Change in due from/to other funds	98,335
Net cash provided (used) by noncapital financing activities	(201,665)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of property and equipment	(1,010,549)
Grant proceeds	-
Proceeds from issuance of long-term debt	1,230,000
Principal payments on capital debt	(173,900)
Bond fees paid	(184)
Interest paid on capital debt	(1,999)
Net cash provided (used) by capital and related financing activities	43,368
CASH FLOWS FROM INVESTING ACTIVITIES:	
Increase in investments	845,210
Interest received	53,354
Net cash provided by investing activities	898,564
Increase (decrease) in cash and cash equivalents	1,500,815
Cash and cash equivalents - beginning of the year	(1,063,650)
Cash and cash equivalents - end of the year	\$ 437,165
Composition of cash and cash equivalents:	
Cash and cash equivalents	\$ 325,322
Restricted cash and cash equivalents	111,843
Total cash and cash equivalents	\$ 437,165

See notes to financial statements.

Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>	<u>Fund</u>
\$ 925,190	\$ 1,548,397	\$ 13,155,325	\$ -
-	-	-	683,886
(278,253)	(349,322)	(10,023,247)	(710,979)
(549,009)	(416,101)	(1,490,628)	-
<u>97,928</u>	<u>782,974</u>	<u>1,641,450</u>	<u>(27,093)</u>
-	-	(300,000)	-
3,482	-	3,482	-
-	-	98,335	(30,059)
<u>3,482</u>	<u>-</u>	<u>(198,183)</u>	<u>(30,059)</u>
(113,794)	(1,077,987)	(2,202,330)	-
-	1,632,962	1,632,962	-
-	11,726,000	12,956,000	-
(122,100)	(13,634,000)	(13,930,000)	-
-	(44,500)	(44,684)	-
(1,405)	(851)	(4,255)	-
<u>(237,299)</u>	<u>(1,398,376)</u>	<u>(1,592,307)</u>	<u>-</u>
-	-	845,210	-
1,201	1,037	55,592	89
<u>1,201</u>	<u>1,037</u>	<u>900,802</u>	<u>89</u>
(134,688)	(614,365)	751,762	(57,063)
244,718	2,758,289	1,939,357	143,922
<u>\$ 110,030</u>	<u>\$ 2,143,924</u>	<u>\$ 2,691,119</u>	<u>\$ 86,859</u>
\$ 110,030	\$ 1,562,840	\$ 1,998,192	\$ 86,859
-	581,084	692,927	-
<u>\$ 110,030</u>	<u>\$ 2,143,924</u>	<u>\$ 2,691,119</u>	<u>\$ 86,859</u>

CITY OF CRETE, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued**

For the year ended September 30, 2017

	<u>Electric Fund</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 442,407
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation expense	408,400
Change in assets and liabilities:	
Accounts receivable	(83,635)
Inventories	5,410
Customer deposits	(7,796)
Accounts payable	(14,744)
Sales tax payable	1,339
Accrued expenses	9,167
Net cash provided (used) by operating activities	<u>\$ 760,548</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>
\$ (112,346)	\$ 534,369	\$ 864,430	\$ (27,093)
188,469	246,859	843,728	-
32,026	5,094	(46,515)	-
-	-	5,410	-
-	-	(7,796)	-
(5,659)	(2,921)	(23,324)	-
-	-	1,339	-
(4,562)	(427)	4,178	-
<u>\$ 97,928</u>	<u>\$ 782,974</u>	<u>\$ 1,641,450</u>	<u>\$ (27,093)</u>

CITY OF CRETE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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CITY OF CRETE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

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 as a City of the first class in 1872. 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 Clerk. 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:	Crete Airport Authority Community Development Agency

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, 2017

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:

**Brief Description of Activities
and Relationship to the City**

Crete Airport Authority	Established to provide for the operation of the Crete Airport. The City Council appoints members of its board. Information included in this financial statement is from the entity's fiscal year ended July 31, 2017.
Community Development Agency	Established to enhance economic development activities in the City using tax increment financing.

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, 2017

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, 2017

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:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General Fund	See above 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 above for description.

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

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 above 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.

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, 2017

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.

CITY OF CRETE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

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, 2017

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, 2017

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, 2017

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, 2017

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, 2017

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City presently levies a 1.5 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 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.

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 15. 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 2016-2017 are recorded as revenue when received by the County.

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

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, 2017

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, 2017

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

5. Budgetary Data

The City is required by state laws to adopt annual or biennial 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 City of Crete adopts a two year (biennial) budget.

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 of each odd year, the City prepares a budget for the next two fiscal years 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 20 of each odd year, 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, 2017

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 15. 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.

Actual disbursements exceeded budgeted appropriations by \$5,122,393 during the year ended September 30, 2017.

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, 2017. 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, 2017

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	\$ 8,014,783	\$ 550,740	\$ 7,464,043	\$ -	<u>\$ 7,945,758</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –					
Unrestricted cash and cash equivalents					\$ 5,087,320
Restricted cash and cash equivalents					2,835,770
Component Unit –					
Unrestricted cash and cash equivalents					<u>22,668</u>
					<u>\$ 7,945,758</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, 2017. 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	\$ 5,222	\$ -	\$ -	\$ 5,222	\$ 5,222
Time Deposits	4,407,009	-	-	<u>4,407,009</u>	<u>4,407,009</u>
				<u>\$ 4,412,231</u>	<u>\$ 4,412,231</u>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

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	\$	2,948,865
Restricted investments		<u>1,463,366</u>
	\$	<u>4,412,231</u>

2. Restricted Assets

The restricted assets as of September 30, 2017, are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Type of Restricted Assets:			
Cash and cash equivalents	\$ 2,142,843	\$ 692,927	\$ 2,835,770
Investments	<u>365,000</u>	<u>1,098,366</u>	<u>1,463,366</u>
Total Restricted Assets	<u>\$ 2,507,843</u>	<u>\$ 1,791,293</u>	<u>\$ 4,299,136</u>

Restricted cash and investments for the governmental activities consists of \$122,346 of General Fund assets restricted for cemetery perpetual care, \$22,000 of General Fund assets restricted for cemetery maintenance, \$236,000 of General Fund assets restricted for library renovations, \$733,354 of Street Fund cash restricted for street improvements, \$485,031 of Debt Service cash restricted for debt service, \$20 of CDBG Fund cash restricted for Federal programs, \$114,301 of Keno Fund cash restricted for community betterment, and \$794,791 of Economic Development Fund cash restricted for economic development.

The Electric Fund restricted assets consist of \$531,367 restricted for debt service and \$212,916 restricted for customer deposits. The Water Fund has \$400,000 restricted for debt service. The Sewer Fund has \$647,010 restricted for debt service.

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

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, 2017, is as follows:

	<u>Business-type Activities</u>
Accounts receivable	\$ 1,325,631
Allowance for uncollectible accounts	(<u>69,500</u>)
Total accounts receivable	\$ <u>1,256,131</u>

Grants receivable for the business-type activities at September 30, 2017, consists of a \$35,938 grant due from USDA to the Sewer Fund for the wastewater treatment construction project.

At July 31, 2017, the Crete Airport Authority had a \$71,007 grant receivable for costs incurred on a hangar construction project.

The Community Development Agency has two tax increment financing (TIF) agreements with the following estimated TIF receivables and payables to redevelopers as of September 30, 2017:

<u>Project/ Redeveloper</u>	<u>TIF Receivable</u>	<u>TIF Payable</u>
Dairy Queen	\$ 51,800	\$ 48,200
Union Bank	<u>193,100</u>	<u>-</u>
	<u>\$ 244,900</u>	<u>\$ 48,200</u>
Current portion	\$ 18,800	\$ 3,900
Noncurrent portion	<u>226,100</u>	<u>44,300</u>
Total	<u>\$ 244,900</u>	<u>\$ 48,200</u>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets

	Balance at October 1, <u>2016</u>	<u>Additions</u>	<u>Reclass</u>	Balance at September 30, <u>2017</u>
<u>Business-type Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 644,560	\$ -	\$ -	\$ 644,560
Construction in progress	13,409,931	798,637	(14,208,568)	-
Total capital assets not being depreciated	14,054,491	798,637	(14,208,568)	644,560
Other capital assets being depreciated:				
Distribution systems	18,273,096	719,486	14,208,568	33,201,150
Buildings and improvements	6,493,250	49,408	-	6,542,658
Equipment	1,673,918	31,518	-	1,705,436
Vehicles	1,260,013	-	-	1,260,013
Total other capital assets at historical cost	27,700,277	800,412	14,208,568	42,709,257
Less accumulated depreciation for:				
Distribution systems	(9,454,762)	(573,603)	-	(10,028,365)
Buildings and improvements	(3,688,991)	(169,427)	-	(3,858,418)
Equipment	(1,152,272)	(74,077)	-	(1,226,349)
Vehicles	(1,125,103)	(26,621)	-	(1,151,724)
Total accumulated depreciation	(15,421,128)	(843,728) *	-	(16,264,856)
Other capital assets, net	12,279,149	(43,316)	14,208,568	26,444,401
Business-type capital assets, net	<u>\$ 26,333,640</u>	<u>\$ 755,321</u>	<u>\$ -</u>	<u>\$ 27,088,961</u>

* Depreciation expense was charged to functions as follows:

Electric	\$ 408,400
Water	188,469
Sewer	<u>246,859</u>
Total Business-type Activities depreciation expense	<u>\$ 843,728</u>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

Component Units:

	Balance at July 31, <u>2016</u>	<u>Additions</u>	<u>Disposals</u>	Balance at July 31, <u>2017</u>
<u>Crete Airport Authority:</u>				
Capital assets not being depreciated:				
Land	\$ 397,514	\$ -	\$ -	\$ 397,514
Construction in progress	-	79,262	-	79,262
Total capital assets not being depreciated	397,514	79,262	-	476,776
Other capital assets being depreciated:				
Buildings and improvements	5,118,626	-	-	5,118,626
Equipment	909,565	-	-	909,565
Total other capital assets at historical cost	6,028,191	-	-	6,028,191
Less accumulated depreciation for:				
Buildings and improvements	(3,162,069)	(161,234)	-	(3,323,303)
Equipment	(384,435)	(47,797)	-	(432,232)
Total accumulated depreciation	(3,546,504)	(209,031)	-	(3,755,535)
Other capital assets, net	2,481,687	(209,031)	-	2,272,656
Governmental activities capital assets, net	<u>\$ 2,879,201</u>	<u>\$ (129,769)</u>	<u>\$ -</u>	<u>\$ 2,749,432</u>

Construction in progress at July 31, 2017 consists of \$79,262 of engineering costs incurred on the Hangar B project. See Note D3 for additional details on contractual commitments on this project.

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

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, 2017:

<u>Type of Debt</u>	Balance October 1, 2016	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2017	Amounts Due Within <u>One Year</u>
Business-type Activities:					
Bonds payable	\$ 370,000	\$ 12,956,000	\$ (370,000)	\$ 12,956,000	\$ 613,718
Bond anticipation notes	<u>13,560,000</u>	<u>-</u>	<u>(13,560,000)</u>	<u>-</u>	<u>-</u>
Total Business-type Activities	<u>\$ 13,930,000</u>	<u>\$ 12,956,000</u>	<u>\$ (13,930,000)</u>	<u>\$ 12,956,000</u>	<u>\$ 613,718</u>
Component unit:					
Community Development					
Agency TIF payables	<u>\$ 52,550</u>	<u>\$ -</u>	<u>\$ (4,350)</u>	<u>\$ 48,200</u>	<u>\$ 3,900</u>
	Balance August 1, 2016	<u>Additions</u>	<u>Deductions</u>	Balance July 31, 2017	Amounts Due Within <u>One Year</u>
Component unit:					
Crete Airport Authority					
Bonds payable	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ (8,000)</u>	<u>\$ -</u>	<u>\$ -</u>

Business-type Activities

As of September 30, 2017, 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.

\$ 1,230,000

CITY OF CRETE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

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 \$6,998,000 of Series 2016A USDA Bonds to refinance the bond anticipation note issued during the wastewater treatment plant project. The bonds bear interest of 1.875%. Annual principal and interest payments of \$422,890 are due commencing December 15, 2017 through December 15, 2036. 6,998,000

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. 4,011,000

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. 717,000

Total business-type activity long-term debt \$ 12,956,000

Current portion \$ 613,718

Noncurrent portion 12,342,282

Total \$ 12,956,000

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

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 \$48,200 of TIF payables due to redevelopers.	<u>\$ 48,200</u>
Current portion	\$ 3,900
Noncurrent portion	<u>44,300</u>
Total long-term debt	<u>\$ 48,200</u>

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2017, are as follows:

<u>Year Ending September 30.</u>	<u>Business-type Activities</u>		<u>Component Units</u>	
	<u>Bonds Payable & BANs</u>		<u>Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 613,718	\$ 221,621	\$ 3,900	\$ -
2019	622,033	211,868	3,900	-
2020	630,491	201,686	3,900	-
2021	644,092	191,025	3,900	-
2022	652,841	179,907	3,900	-
2023-2027	3,445,740	717,846	19,500	-
2028-2032	3,042,963	431,737	9,200	-
2033-2037	3,304,122	168,084	-	-
	<u>\$12,956,000</u>	<u>\$2,323,774</u>	<u>\$ 48,200</u>	<u>\$ -</u>

Municipal Energy Association of Nebraska Payable

During the year ended September 30, 2013, Municipal Energy Association of Nebraska (MEAN) billed the City \$340,053 for a Regulatory ISO Transmission Adjustment (RITA) for the 24 month period ended January 2012. This balance will be paid to MEAN over five years (\$73,678 current portion and \$34,006 noncurrent portion).

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Interfund Transactions and Balances

Operating transfers:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Electric	\$ 300,000	\$ -
Street	16,008	(106,080)
Intrafund General	3,659,097	(3,659,097)
Capital Projects	-	(45,504)
Nonmajor Governmental Funds	<u>-</u>	<u>(213,312)</u>
Total General Fund	3,975,105	(4,023,993)
Street Fund:		
General	106,080	(16,008)
Nonmajor Governmental Funds	<u>-</u>	<u>(23,052)</u>
Total Street Fund	106,080	(39,060)
Capital Projects Fund:		
General Funds	45,504	-
Nonmajor Governmental Funds:	236,364	-
Electric Fund:		
General	<u>-</u>	<u>(300,000)</u>
Total Operating Transfers	\$ <u>4,363,053</u>	\$ <u>(4,363,053)</u>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Interfund Transactions and Balances, continued

Interfund Balances

At September 30, 2017, the Capital Projects Fund owed \$327,374 to the Electric Fund. Also, the Internal Service Fund owed \$20,226 to the Electric Fund, the General Fund owed \$4,054 to the Electric Fund, and the Street Fund owed \$296 to the Electric Fund. These interfund loans are expected to be repaid during the next fiscal year.

Also at September 30, 2017, the Community Development Agency owed \$21,241 to the General Fund. This loans is expected to be repaid during the next fiscal year.

NOTE D – OTHER NOTES

1. Employee Pension and Other Benefit Plans

The City sponsors a defined contribution plan with Principal Mutual Life Insurance Company. It covers all full-time employees who have reached age 19 and who have put in one year of service except firemen personnel. The plan was established and is amended by Board resolution. Enrollment in the plan is mandatory. Each participant shall have seven percent of their regular earnings deferred. Employees in the police department 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.

The City's regular employer contribution amounted to \$142,098 for the year ended September 30, 2017, and the employee contributions also totaled \$142,098 for the year ended September 30, 2017, on \$2,029,965 of covered payroll (with total payroll of \$2,501,819).

The City's police contribution amounted to \$53,167 for the year ended September 30, 2017, and the police employee contributions also totaled \$53,167 for the year ended September 30, 2017, on \$759,527 of covered payroll (with total payroll of \$835,031).

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE D – OTHER NOTES, continued

1. Employee Pension and Other Benefit Plans, continued

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. The total accumulative pension contributions transferred to the plan's trustees for the year ended September 30, 2017 were \$11,793.

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, 2017, are held by the banks in the name of the City. The City's investments consist of certificates of deposit and Nebraska municipal bonds.

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, 2017

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 2017	\$ 295,000
November 2017	190,025
December 2017	100,000
February 2018	785,000
March 2018	167,873
April 2018	327,902
May 2018	10,000
June 2018	100,000
July 2018	203,504
August 2018	182,531
September 2018	202,666
November 2018	1,000
December 2018	146,132
March 2019	340,116
April 2019	199,249
September 2019	199,827
January 2020	50,013
March 2020	101,995
September 2020	206,866
May 2021	100,145
July 2021	98,071
November 2022	100,059
May 2023	197,012
March 2027	<u>102,023</u>
	\$ <u>4,407,009</u>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE D – OTHER NOTES, continued

2. Risk Management, 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, 2017, the City’s investments consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Pinnacle Bank	\$ 831,000
City Bank & Trust	1,032,000
Wells Fargo Advisors	<u>2,544,009</u>
	<u>\$ 4,407,009</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, 2017.

3. Commitments and Contingencies

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, 2017, will not be significant to the City’s financial statements.

CITY OF CRETE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

NOTE D – OTHER NOTES, continued

3. Commitments and Contingencies, continued

Construction and Commitments

As of September 30, 2017, the City had the following construction obligations:

<u>Project</u>	<u>Contract Amount</u>	<u>Paid Through 9/30/17</u>	<u>Remaining Commitment</u>	<u>Expected Date of Completion</u>
New library project:				
Engineering	\$ 527,008	\$ -	\$ 527,008	Winter 2019
Old Tabitha hospital:				
Demolition	239,892	-	239,892	January 2018
Asbestos removal	<u>253,900</u>	<u>-</u>	<u>253,900</u>	January 2018
Total Tabitha project	493,792	-	493,792	
Braden Substation:				
Engineering	31,564	26,476	5,088	Winter 2018
Contractor	<u>439,350</u>	<u>-</u>	<u>439,350</u>	Winter 2018
Total Braden Substation project	470,914	26,476	444,438	
Wastewater odor control:				
Engineering	12,500	3,151	9,349	Winter 2018
Crete Core Ingredients analysis:				
Engineering	35,000	29,484	5,516	Winter 2018
Airport hangar maintenance:				
Contractor	16,985	8,493	8,492	September 2017
Airport Hangar B:				
Engineering	167,320	79,262	88,058	January 2018
Contractor	<u>771,312</u>	<u>-</u>	<u>771,312</u>	January 2018
Total Hangar B project	<u>938,632</u>	<u>79,262</u>	<u>859,370</u>	
	<u>\$ 2,494,831</u>	<u>\$ 146,866</u>	<u>\$ 2,347,965</u>	

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, 2017

NOTE D – OTHER NOTES, continued

3. Commitments and Contingencies, continued

Sale of Hospital

On May 8, 2007, the City sold to Tabitha, Inc. several parcels of real estate including all structural components for \$1,355,000 due on September 27, 2017, with no interest accrual. For each year that Tabitha, Inc. uses the real estate for any health care related services, the City shall forgive one-tenth of the principal. If the real estate is used for such purposes for the entire ten year term of the note, the entire note shall be forgiven. During the year ended September 30, 2017, Tabitha, Inc. moved out of the property and returned it to the City. This site will be used for the new community center/library after the old building is razed.

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 \$7,456,916 for the year ended September 30, 2017. 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 \$145,240 for the year ended September 30, 2017. 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.

Operating Leases

The City is party to an operating lease for a postage machine. Total rent expense was \$1,767 for the year ended September 30, 2017. Future lease obligations are as follows:

<u>Year Ended September 30,</u>	<u>Lease Commitments</u>
2018	\$ 1,245
2019	1,245
2020	1,245
2021	1,245
2022	<u>1,037</u>
	<u>\$ 6,017</u>

CITY OF CRETE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

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, 2017:

<u>Type of Debt</u>	Balance October 1, 2016	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2017	Amounts Due Within <u>One Year</u>
Governmental Activities:					
Bonds payable	\$ 1,860,000	\$ -	\$ (195,000)	\$ 1,665,000	\$ 195,000
Bond anticipation notes	1,195,000	-	(350,000)	845,000	845,000
Capital lease obligations	<u>723,000</u>	<u>-</u>	<u>(137,000)</u>	<u>586,000</u>	<u>141,000</u>
Total Governmental-type Activities	<u>\$ 3,778,000</u>	<u>\$ -</u>	<u>\$ (682,000)</u>	<u>\$ 3,096,000</u>	<u>\$ 1,181,000</u>

Governmental Activities:

As of September 30, 2017, the governmental long-term liabilities consisted of the following:

Bonds payable:

During April 2014, the City issued General Obligation Refunding Bonds totaling \$2,250,000 to refinance the Series 2009 GO Refunding Bonds. The bonds bear interest at rates ranging from 0.25 percent to 2.85 percent with annual principal payments beginning November 15, 2014, through November 15, 2024. \$ 1,665,000

Bonds anticipation notes:

During July 2014, the City issued Series 2014 Bond Anticipation Notes (BAN's) totaling \$325,000 to provide interim financing for capital projects and to refinance \$250,000 of Series 2012 BAN's. The BAN's bear interest of 3.0 percent and mature July 18, 2017. 325,000

During February 2015, the City issued Series 2015 Bond Anticipation Notes (BAN's) totaling \$870,000 to provide interim financing for capital projects. The BAN's bear interest of 3.0 percent and mature February 24, 2018. 520,000

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE D – OTHER NOTES, continued

4. Governmental Long-Term Debt, continued

Governmental Activities, continued:

Capital lease obligation:

On June 28, 2011, the City entered into a \$1,200,000 capital lease obligation. The lease bears interest ranging from 0.60 percent to 3.35 percent with annual principal payments beginning September 15, 2012, through September 15, 2021. 510,000

During June 2012, the City entered into a \$157,000 capital lease obligation. The capital lease bears interest of 2.2 percent with annual principal payments commencing September 15, 2013, through September 15, 2021. 76,000

Total long-term debt \$ 3,096,000

Current portion \$ 1,181,000

Noncurrent portion 1,915,000

Total long-term debt \$ 3,096,000

Annual debt service requirements to maturity, including principal and interest, for governmental long-term debt as of September 30, 2017, are as follows:

Year Ending <u>September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 1,181,000	\$ 61,605
2019	344,000	43,467
2020	348,000	36,875
2021	358,000	29,037
2022	210,000	19,912
2023-2027	<u>655,000</u>	<u>27,566</u>
	<u><u>\$3,096,000</u></u>	<u><u>\$ 218,462</u></u>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE D – OTHER NOTES, continued

5. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2017:

<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
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	7/1/17 to 6/30/18	Economic and Community Development Services
League Association of Risk management	10/1/08 to 9/30/18	Risk Management services and coverage
NMPP Energy MEAN	4/1/81 to 3/31/38	Wholesale electricity and related services
Seward County Attorney	12/1/14 to 9/30/17	Legal services
Southeast Nebraska E911 City of Beatrice	7/1/15 to 9/30/17	Emergency dispatch

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2017

NOTE D – OTHER NOTES, continued

6. LB840 Loan

On May 23, 2016, the City issued a \$30,000 LB840 loan to Mandy Bruder to open a daycare facility (Little Peanuts, LLC). The loan is non-interest bearing and is forgivable if the business remains open as a daycare facility for a period of seven years and if the business creates and maintains six full-time employees beginning August 1, 2016 for a period of seven years.

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, 2017 is as follows:

<u>TIF Project:</u>	<u>Years Remaining on TIF Agreements</u>	<u>2017 TIF Valuation</u>	<u>TIF Proceeds Received during the year 9-30-2017</u>
Dairy Queen	13	\$ 182,295	\$ 3,996
Union Bank	13	679,500	<u>14,894</u>
			<u>\$ 18,890</u>

8. Subsequent Events

Management has evaluated subsequent events through January 17, 2018, the date on which the financial statements were available for issue.

On November 2, 2017, the City issued \$4,215,000 of Series 2017 Tax Supported Community Facilities Bonds for the new library project. The bonds bear interest ranging from 1.15 to 3.375 percent with final maturity June 15, 2018.

SUPPLEMENTARY INFORMATION

CITY OF CRETE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -
GENERAL FUND

Year ended September 30, 2017

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 1,138,000	\$ 1,095,559	\$ (42,441)
Motor vehicle	80,000	93,343	13,343
Occupation	70,000	20,150	(49,850)
Franchise	250,000	266,593	16,593
Sales	-	858,946	858,946
Intergovernmental	611,190	612,808	1,618
Grants	57,500	41,267	(16,233)
Charges for services	636,300	540,331	(95,969)
Interest income	4,750	3,612	(1,138)
Contributions	75,000	22,267	(52,733)
Loan proceeds	-	-	-
Other	4,300	13,015	8,715
Total resources	2,927,040	3,567,891	640,851
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	556,520	501,816	(54,704)
Public safety	2,087,980	1,943,584	(144,396)
Public works	89,630	98,240	8,610
Environment and leisure	1,005,547	836,164	(169,383)
Capital outlay	388,650	73,554	(315,096)
Total charges to appropriations	4,128,327	3,453,358	(674,969)
Resources over (under) charges to appropriations	(1,201,287)	114,533	1,315,820
OTHER FINANCING SOURCES (USES)			
Transfers in	3,971,227	3,975,105	3,878
Transfers out	(3,032,800)	(4,023,993)	(991,193)
Net transfers	938,427	(48,888)	(987,315)
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS	\$ (262,860)	\$ 65,645	\$ 328,505

CITY OF CRETE, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -
STREET FUND**

Year ended September 30, 2017

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Intergovernmental	\$ 704,170	\$ 719,628	\$ 15,458
Charges for services	17,440	15,564	(1,876)
Sales proceeds on capital assets	510	-	(510)
Other revenue	<u>500</u>	<u>97</u>	<u>(403)</u>
Total resources	722,620	735,289	12,669
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	788,120	637,474	(150,646)
Capital outlay	<u>21,000</u>	<u>-</u>	<u>(21,000)</u>
Total charges to appropriations	<u>809,120</u>	<u>637,474</u>	<u>(171,646)</u>
Resources over (under) charges to appropriations	(86,500)	97,815	184,315
OTHER FINANCING SOURCES (USES)			
Transfers in	106,080	106,080	-
Transfers out	<u>-</u>	<u>(39,060)</u>	<u>(39,060)</u>
Net transfers	<u>106,080</u>	<u>67,020</u>	<u>(39,060)</u>
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER CHARGES TO APPROPRIATIONS	<u>\$ 19,580</u>	<u>\$ 164,835</u>	<u>\$ 145,255</u>

CITY OF CRETE, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -
DEBT SERVICE FUND**

Year ended September 30, 2017

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Property tax	\$ 216,000	\$ 204,518	\$ (11,482)
Sales tax	-	93,582	93,582
Special assessments	10,800	63,578	52,778
Total resources	<u>226,800</u>	<u>361,678</u>	<u>134,878</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Principal payments	195,000	195,000	-
Interest expense	70,850	67,428	(3,422)
Bond fees	1,000	353	(647)
Total charges to appropriations	<u>266,850</u>	<u>262,781</u>	<u>(4,069)</u>
Resources over (under) charges to appropriations	(40,050)	98,897	138,947
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS	<u><u>\$ (5,050)</u></u>	<u><u>\$ 98,897</u></u>	<u><u>\$ 103,947</u></u>

CITY OF CRETE, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -
CAPITAL PROJECTS FUND**

Year ended September 30, 2017

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Grants	\$ 110,000	\$ 334,175	\$ 224,175
Bond proceeds	642,000	-	(642,000)
Total resources	<u>752,000</u>	<u>334,175</u>	<u>(417,825)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	-	20,390	20,390
Capital outlay	752,000	248,847	(503,153)
Principal payments	-	350,000	350,000
Interest expense	-	18,262	18,262
Bond fees	-	52	52
Total charges to appropriations	<u>752,000</u>	<u>637,551</u>	<u>(114,449)</u>
Resources over (under) charges to appropriations	-	(303,376)	(303,376)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>45,500</u>	<u>45,504</u>	<u>4</u>
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS	<u>\$ 45,500</u>	<u>\$ (257,872)</u>	<u>\$ (303,372)</u>

CITY OF CRETE, NEBRASKA

**COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2017

	Special Revenue Funds		
	CDBG	Owner	Keno
	<u>Fund</u>	Occupied Rehab <u>Fund</u>	<u>Fund</u>
ASSETS			
Cash and cash equivalents	\$ 20	\$ 31,667	\$ 114,301
Investments	-	-	-
Total assets	\$ 20	\$ 31,667	\$ 114,301
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Federal programs	20	-	-
Community betterment	-	-	114,301
Economic development	-	-	-
Assigned for:			
Capital outlay	-	-	-
Unassigned	-	31,667	-
Total fund balances	20	31,667	114,301
Total liabilities and fund balances	\$ 20	\$ 31,667	\$ 114,301

<u>Special Revenue Funds</u>		Total
<u>Capital</u>	<u>Economic</u>	<u>Other</u>
<u>Outlay</u>	<u>Development</u>	<u>Governmental</u>
<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
\$ 56,684	\$ 794,791	\$ 997,463
90,000	-	90,000
<u>\$ 146,684</u>	<u>\$ 794,791</u>	<u>\$ 1,087,463</u>
\$ -	\$ 296	\$ 296
-	-	20
-	-	114,301
-	794,495	794,495
146,684	-	146,684
-	-	31,667
<u>146,684</u>	<u>794,495</u>	<u>1,087,167</u>
<u>\$ 146,684</u>	<u>\$ 794,791</u>	<u>\$ 1,087,463</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, 2017

	Special Revenue Funds		
	CDBG Fund	Owner Occupied Rehab Fund	Keno Fund
REVENUES			
Sales tax	\$ -	\$ -	\$ -
Keno proceeds	-	-	61,808
Grant income	-	160,256	-
Contributions	-	37,396	-
Interest income	-	5	20
Total revenues	-	197,657	61,828
EXPENDITURES			
General government	-	161,896	19,371
Public safety	-	-	-
Public works	-	-	-
Environment and leisure	-	-	31,052
Economic development	-	-	-
Capital outlay	-	-	-
Principal payments	-	-	-
Interest on long-term debt	-	-	-
Total expenditures	-	161,896	50,423
Excess (deficiency) of revenues over expenditures before transfers	-	35,761	11,405
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Net change in fund balances	-	35,761	11,405
Fund balances - September 30, 2016	20	(4,094)	102,896
Fund balances - September 30, 2017	\$ 20	\$ 31,667	\$ 114,301

Special Revenue Funds		
Capital Outlay Fund	Economic Development Fund	Total Other Governmental Funds
\$ -	\$ 406,077	\$ 406,077
-	-	61,808
-	-	160,256
1,000	-	38,396
-	1,793	1,818
<u>1,000</u>	<u>407,870</u>	<u>668,355</u>
8,343	-	189,610
20,084	-	20,084
20,461	-	20,461
26,607	-	57,659
-	144,106	144,106
305,381	-	305,381
-	137,000	137,000
-	20,108	20,108
<u>380,876</u>	<u>301,214</u>	<u>894,409</u>
(379,876)	106,656	(226,054)
<u>189,648</u>	<u>46,716</u>	<u>236,364</u>
(190,228)	153,372	10,310
<u>336,912</u>	<u>641,123</u>	<u>1,076,857</u>
<u>\$ 146,684</u>	<u>\$ 794,495</u>	<u>\$ 1,087,167</u>

CITY OF CRETE, NEBRASKA

**COMBINING STATEMENT OF NET POSITION -
COMPONENT UNITS**

July 31, 2017 and September 30, 2017

	Crete Airport Authority <u>(July 31, 2017)</u>	Community Development Agency <u>(September 30, 2017)</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 16,665	\$ 6,003	\$ 22,668
County treasurer cash	678	-	678
Accounts receivable	27,207	-	27,207
Grants receivable	71,007	-	71,007
Current portion of TIF receivables	-	18,800	18,800
Fuel inventory	18,793	-	18,793
Prepaid insurance	5,518	-	5,518
Total current assets	<u>139,868</u>	<u>24,803</u>	<u>164,671</u>
Noncurrent assets:			
Noncurrent portion of TIF receivables	-	226,100	226,100
Capital assets:			
Land	397,514	-	397,514
Construction in progress	79,262	-	79,262
Other capital assets, net of depreciation	2,272,656	-	2,272,656
Net capital assets	<u>2,749,432</u>	<u>-</u>	<u>2,749,432</u>
Total noncurrent assets	<u>2,749,432</u>	<u>226,100</u>	<u>2,975,532</u>
Total assets	2,889,300	250,903	3,140,203
LIABILITIES			
Current liabilities:			
Accounts payable	22,339	-	22,339
Unearned rent revenue	11,560	-	11,560
Due to City of Crete	-	21,241	21,241
Current portion of long-term obligation	-	3,900	3,900
Total current liabilities	<u>33,899</u>	<u>25,141</u>	<u>59,040</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	-	44,300	44,300
Total liabilities	<u>33,899</u>	<u>69,441</u>	<u>103,340</u>
NET POSITION			
Net investment in capital assets	2,749,432	-	2,749,432
Unrestricted	105,969	181,462	287,431
Total net position	<u>\$ 2,855,401</u>	<u>\$ 181,462</u>	<u>\$ 3,036,863</u>

See notes to financial statements.

CITY OF CRETE, NEBRASKA

**COMBINING STATEMENT OF ACTIVITIES -
COMPONENT UNITS**

For the year ended July 31, and September 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Component units:			
Crete Airport Authority (7/31/17)	\$ 416,847	\$ 192,580	\$ -
Community Development Agency (9/30/17)	11,223	-	-
Total component units	\$ 428,070	\$ 192,580	\$ -

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>Community Development Agency</u>	<u>Total</u>
\$ 71,007	\$ (153,260)	\$ -	\$ (153,260)
-	-	(11,223)	(11,223)
<u>\$ 71,007</u>	<u>(153,260)</u>	<u>(11,223)</u>	<u>(164,483)</u>
General revenues:			
Property taxes	25,478	-	25,478
Other income	278	-	278
Total general revenues	<u>25,756</u>	<u>-</u>	<u>25,756</u>
Change in net position	(127,504)	(11,223)	(138,727)
Net position - September 30, 2016	<u>2,982,905</u>	<u>192,685</u>	<u>3,175,590</u>
Net position - September 30, 2017	<u>\$ 2,855,401</u>	<u>\$ 181,462</u>	<u>\$ 3,036,863</u>

SINGLE AUDIT REPORTS

CITY OF CRETE, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended September 30, 2017

<u>Federal Grantor and Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Identifying Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through Nebraska State Department of Economic Development Community Development Block Grants	14.228	47-6006154	\$ 165,806
<u>Department of Transportation</u>			
Passed Through Nebraska Department of Transportation:			
Federal-Aid Highway Program	20.205	47-6006154	1,308
Airport Improvement Program	20.106	47-6006154	<u>57,512</u>
Total Passed Through Nebraska Department of Transportation			58,820
Passed Through Nebraska Office of Highway Safety Highway Safety Cluster			
National Priority Safety Programs	20.616	47-6006154	1,765
State and Community Highway Safety	20.600	47-6006154	<u>7,775</u>
Total Highway Safety Cluster/Total Passed Through Nebraska Office of Highway Safety			<u>9,540</u>
Total Department of Transportation			68,360
<u>Department of Justice</u>			
Bulletproof Vest Partnership	16.607	n/a	840
<u>U.S. Department of Agriculture</u>			
Water and Waste Disposal Systems for Rural Communities	10.760	n/a	<u>12,625,695</u> *
Total Federal Awards			<u><u>\$ 12,860,701</u></u>

*Major Program

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Crete, Nebraska, and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

The City has not elected to use the 10 percent de minimis cost rate.



**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, 2017, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 17, 2018. 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.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City'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

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timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as 2017-001 that we consider to be significant deficiencies.

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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2017-002.

City of Crete's Response to Findings

The City of Crete's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. 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.

*Aungmye Mathalm,
Galloway & Luth, P.C.*

Grand Island, Nebraska
January 17, 2018



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited the City of Crete, Nebraska's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2017. The City of Crete, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Crete, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Crete, Nebraska's compliance.

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Opinion on Each Major Federal Program

In our opinion, the City of Crete, Nebraska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

Report on Internal Control over Compliance

Management of the City of Crete, Nebraska is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

August Malthahn,
Galloway & Luth, P.C.

Grand Island, Nebraska
January 17, 2018

CITY OF CRETE, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended September 30, 2017

1. A summary of auditor’s results:
 - (i) Unmodified opinions were issued on all opinion units of the City of Crete, Nebraska, as of September 30, 2017.
 - (ii) One significant deficiency disclosed during the audit of the financial statements is reported in the “Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.” The deficiency is not reported as a material weakness.
 - (iii) The audit disclosed one instance of noncompliance which is material to the financial statements of the City of Crete, Nebraska.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for the City of Crete, Nebraska.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which we are required to be reported under 2 CFR section 200.516(a).
 - (vii) Major Program: CFDA #10.760 – Water and Wastewater Disposal Systems for Rural Communities.
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) The City of Crete, Nebraska, did not qualify as a low-risk auditee.
2. Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

2017-001 Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Management’s Response – It is impractical to further segregate duties due to the limited number of accounting personnel.

2017-002 Actual disbursements for the year ended September 30, 2017 exceeded budgeted appropriations by \$5,122,393.

Management’s Response – Actual disbursements will be compared to budgeted appropriations and the budget will be amended in the future if necessary.
3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

CITY OF CRETE, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended September 30, 2017

There were no prior audit findings for the year ended September 30, 2016.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Crete for the year ended September 30, 2017, and have issued our report thereon dated January 17, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 15, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Crete are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the collectability of accounts receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

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Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Seven audit adjustments decreased the fund balances of the City's governmental funds by \$15,340. Twenty-nine audit adjustments decreased the net position of the City's business-type funds by \$1,929,828. Eleven audit adjustments decreased the net position of the City's component units by \$78,514. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Electric accounts payable and purchase power expense were decreased \$62,343 to reclass the payment of the liability to MEAN accrued in the prior fiscal year.
2. Electric investments and interest income were both increased \$29,791 to record current year investment income.
3. Accounts payable on the utility funds was decreased \$401,341 with offsetting decreases of \$440,701 to capital assets and increases of \$39,360 to expenses.
4. Accrued interest was increased \$261,037, construction in progress was increased \$133,390, interest expense was increased \$157,647, and bond fees expense was decreased \$30,000 on the utility funds.
5. Depreciation expense of \$209,031 was recorded on the Airport Authority.
6. Accounts receivable and revenue were both decreased \$40,045 on the utility funds.
7. Unbilled revenue and utility revenue were both increased \$17,414 on the utility funds to adjust unbilled revenue to actual.
8. Capital assets were decreased and expenses increased \$55,139 to expense items that should not be capitalized.

9. Bond fees were increased and capital assets decreased \$44,500 to expense the bond fees on the USDA sewer bonds.
10. The interfund loan balance between the Electric and Capital Projects Funds were increased \$18,262 with an offsetting increase to interest income on the Electric Fund and an offsetting increase to interest expense on the Capital Projects Fund.
11. Depreciation expense of \$843,728 was recorded on the utility funds.
12. Grants receivable and grant revenue were both decreased \$864,118 on the sewer fund to adjust the USDA grant receivable to actual.
13. TIF receivable and revenue were decreased \$22,200 and TIF payables was decreased \$886 with an offsetting decrease to expense on the Community Development Agency.
14. Airport accounts payable and expenses were both increased \$16,816.
15. Airport construction in progress was increased and expenses decreased \$79,262 to capitalize the engineering costs on the hangar project.
16. Grants receivable and grant revenue were both increased \$71,007 on the Airport Authority.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 17, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of the City of Crete as of September 30, 2017, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. The government activities have not reported capital assets and long-term debt for the government-wide presentation in past years. We recommend including this information in the government-wide financial statements next year, as this will provide readers of the financial statements with a better understanding of the governmental net position than is currently being displayed. We recommend accumulating capital asset lists with descriptions, dates placed in service, purchase prices and locations/departments for each governmental capital asset. After accumulating the information, please forward it to us so we can update the governmental depreciation schedule prior to our September 30, 2018 audit fieldwork.
2. The September 30, 2017 governmental checking account listed 24 checks totaling \$1,822.12 that have been outstanding for more than one year. The utility checking account listed seven checks totaling \$3,357.84 that have been outstanding for more than one year. Also, the consumer deposit checking account listed 102 checks totaling \$4,904.98 that have been outstanding for more than one year. We recommend determining whether these checks should be voided and reissued or written off.
3. During our audit, we noted there was one manual input error and one error caused by an update of Power Manager which lead to not charging city tax on the utilities. We recommend verifying the city tax is being assessed correctly for each month.
4. Check signatures are currently preprinted on the checks. Having a party independent of check writing and bank reconciling manually sign the checks would allow for more control over cash disbursements. We noted that some of the checks are initialed by the City Administrator or the Mayor after they are printed. We recommend having the City Administrator or the Mayor initial the canceled check for payments made between meetings.
5. We recommend reconciling the utility accounts receivable reports from Power Manager to the general ledger monthly after recording the charges and payments.
6. During the detailed payroll test, we noted that one employee was being paid an extra \$100 per pay period. We recommend ensuring all amounts are correct in the payroll system before processing payroll.

7. During our audit, we noted wages being paid to volunteer responders were not being taxed correctly. We recommend confirming all payroll items coincide with current laws and regulations.
8. During our audit, we noted that the various payroll liability accounts do not clear out. We recommend reviewing each of the accounts to adjust the balances to the correct amount and reconcile the accounts going forward.
9. We noted that multiple items under the new capitalization threshold of \$5,000 were posted to capital asset accounts. We recommend that only items or projects that meet the new capitalization policy are recorded to asset accounts.
10. We noted that the City has a work order system; however it is not integrated with the accounting system in order to properly track internal construction projects. We recommend that the City determine an efficient way to incorporate work order data into the City's accounting software.
11. The City exceeded budgeted expenditures by \$5,122,393.49 and the Airport exceeded budgeted expenditures by \$49,331.74 due to the refinancing relating to USDA bonds and the new hanger project, respectively. We recommend closely monitoring budgeted expenditures in order to ensure that the City and Airport meet budgetary compliance.

Other Matters

We were engaged to report on the Management Discussion and Analysis, budgetary comparison schedules, nonmajor governmental fund combining statements, and component unit combining statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Crete and is not intended to be and should not be used by anyone other than these specified parties.

*August Matyahn,
Galloway & Luth, P.C.*

Grand Island, Nebraska
January 17, 2018



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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Crete as of and for the year ended September 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City of Crete's internal control to be significant deficiencies:

The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the City Council remain involved in the financial affairs of the City to provide oversight and independent review functions.

SHAREHOLDERS

Robert D. Almquist
Phillip D. Maltzahn
Terry T. Galloway
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf

This communication is intended solely for the information and use of management, the City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

Aunquist, Malthalm.
Galloway & Luthi, P.C.

Grand Island, Nebraska
January 17, 2018

Fully Insured Health Coverage

Renewal Proposal For

City of Crete

Proposed Effective Date:

March 1, 2018



Medical Proposed Rates

Group Name:	City of Crete	Prepared On:	January 10, 2018
Effective Date:	March 1, 2018		

Plan Info

	Option 1	Option 2
Option Number	BF18 \$1000	BF55 \$3000
Plan Name	Renewal	Renewal
Offered as Renewal or Alternate	No	Yes
HSA	No	No
3 - Tier Plan	No	No

Benefits

	Option 1	Option 2
Best Network	NetworkBlue	NetworkBlue
Copays (PCP/SPC)	\$30/\$45	Ded+Coins
Deductible (Single/Family)	\$1000/\$2000	\$3000/\$6000
Coinsurance (Member Pays)	20%	0%
Out-Of-Pocket (Single/Family)	\$2000/\$4000	\$3000/\$6000
Pharmacy	\$10; \$30; \$50; \$100	Ded+Coins
Tier 2 Network	N/A	N/A
Deductible (Single/Family)	N/A	N/A
Coinsurance (Member Pays)	N/A	N/A
Out-Of-Pocket (Single/Family)	N/A	N/A
Out Of Network		
Deductible (Single/Family)	\$2000/\$4000	\$6000/\$12000
Coinsurance (Member Pays)	40%	20%
Out-Of-Pocket (Single/Family)	\$4000/\$8000	\$10000/\$20000

Enrollment

	Option 1	Option 2
Employee	10	8
Employee & Family	5	10
Employee & Spouse	2	4
Employee & Children	3	0
Total	20	22

Monthly Premium Rates

	Option 1 Premiums		Option 2 Premiums	
	Current	Proposed	Current	Proposed
Employee	\$767.15	\$841.73	\$614.68	\$671.38
Employee & Family	\$2,224.71	\$2,441.00	\$1,782.58	\$1,947.01
Employee & Spouse	\$1,572.64	\$1,725.54	\$1,260.09	\$1,376.32
Employee & Children	\$1,342.51	\$1,473.03	\$1,075.69	\$1,174.91

Aggregate Premiums

	Option 1	Option 2
Monthly Premiums	\$25,968	\$28,492
Annual Premiums	\$311,614	\$341,910
Change From Current	9.72%	9.22%

Expense Buildups

	Option 1	Option 2
Loss Ratio	80.98%	80.59%
Including:		
Federal Health Insurer Tax	3.16%	3.16%
Transitional Reinsurance Fee	0.00%	0.00%
PCORI Fee	0.04%	0.04%
Commissions	Standard	Standard

*Please be advised that Blue Cross and Blue Shield of Nebraska does not perform plan discrimination testing. Such activities are the responsibility of the employer.

Produced by Group Underwriting

Prepared By: SY

**Health Reimbursement Arrangement (HRA)
Savings/Cost Analysis for
City of Crete March 2018**

Assumptions:

Current Out of Pocket - HDHP BF55	\$3,000.00
New Out of Pocket Option 1 BF 58	\$5,500.00
Annual Premium With Renewal - Current Plan	\$300,993.50
Annual Premium Utilizing HRA	\$258,700.22
Annual Savings From Plan Design Change =	\$42,293.28

Employer HRA Levels:

	<u>Single</u>	<u>Employee + 1</u>	<u>Employee + children</u>	<u>Family</u>	<u>Total</u>
Number of employees	8	4	0	10	22
Total Plan Out of Pocket	\$5,500.00	\$11,000.00	\$11,000.00	\$11,000.00	
Employee Responsibility	\$3,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Employer Responsibility	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00	
Total	\$20,000.00	\$20,000.00	\$0.00	\$50,000.00	\$90,000.00

HRA Plan Administrative Fees

First Year Setup Fee	\$500.00
Monthly Administration Fee	\$4.50
Monthly Banking & EFT Fee	\$30.00
Total	\$2,048.00

Annual Employer Savings/Cost Assuming 100% Utilization =	(\$49,754.72)
Annual Employer Savings/Cost Assuming 80% Utilization =	(\$31,754.72)
Annual Employer Savings/Cost Assuming 60% Utilization =	(\$13,754.72)
Annual Employer Savings/Cost Assuming 40% Utilization =	\$4,245.28
Annual Employer Savings/Cost Assuming 25% Utilization =	\$17,745.28

Note: The employer retains any unused HRA dollars not utilized by the employees.



LETTER AGREEMENT FOR PROFESSIONAL SERVICES

January 25 2018

City of Crete, Nebraska
Attn: Tom Ourada
243 East 13th Street
Crete, Nebraska 68333

Re: **LETTER AGREEMENT FOR PROFESSIONAL SERVICES**
Crete Library Geotechnical Services (the "Project")
Crete, Nebraska

Dear Mr. Ourada:

It is our understanding that the City of Crete, Nebraska ("Client") requests Olsson Associates, Inc. ("Olsson") to perform the services described herein pursuant to the terms of this Letter Agreement for Professional Services, Olsson's General Provisions and any exhibits attached hereto (all documents constitute and are referred to herein as the "Agreement") for the Project.

Olsson has acquainted itself with the information provided by Client relative to the Project and based upon such information offers to provide the services described below for the Project. Client warrants that it is either the legal owner of the property to be improved by this Project or that Client is acting as the duly authorized agent of the legal owner of such property. Client acknowledges that it has reviewed the General Provisions and any exhibits attached hereto, which are expressly made a part of and incorporated into the Agreement by this reference. In the event of any conflict or inconsistency between this Letter Agreement, and the General Provisions regarding the services to be performed by Olsson, the terms of the General Provisions shall take precedence.

Olsson shall provide the following services ("Scope of Services") to Client for the Project:

Phase 100 – Geotechnical Services

Olsson understands that this project will include geotechnical analysis with a written report for a library located at the existing Tabatha Nursing Center, northeast of the intersection of Grove Ave and E 15th St. in Crete, NE. The new library is anticipated to be a two-story structure with a basement that daylights at the southwest corner of the project site. Maximum column and continuous footing loads are expected to be 180 kips and 9 kips-per-foot, respectively.

Upon reviewing soil logs in the area, Olsson has prepared this proposal with the understanding that the subsoil profile will likely consist of lean clays. The proposed depths were determined from this information to provide the best delineation of the sub-surface strata for this project and provide the necessary recommendations.

Drilling services is anticipated to be completed after demolition of the existing structure.

Task 100001 – Drilling Services

1. Olsson proposes to use a truck-mounted drill rig and hand-operated equipment to complete the following soil test borings for the geotechnical investigation.

- Four (4) soil test borings to depths of 40 feet each.

The soil borings will be advanced to the depths proposed, or to refusal, whichever is shallower. This proposal is based on a total drilling footage of up to 160 linear feet.

2. Contact Diggers Hotline of Nebraska to locate underground utilities. To insure the safety of the crew on site, Owner must inform Olsson the location of all private utilities and private utility service connections. Cost of locating private utility lines and private service connections shall be Owner's responsibility. Olsson is not responsible or liable for damage to any private utility or private service connection.
3. All boring locations must be readily accessible. Any cost of making boring locations accessible is Owner's responsibility. Olsson will not perform work until boring locations are accessible and acceptable to Olsson's satisfaction.
4. Drilling rigs are heavy equipment. Disturbance of natural surroundings including but not limited to soil indentations, concrete cracking and damage to underground sprinkler systems, may occur. Olsson shall not be liable or responsible for any site disturbance that may occur as a result of bringing equipment on site. Owner accepts full responsibility for site disturbance.
5. Sampling of soils in general accordance with ASTM D-1586 and ATSM D-1587.
6. Obtain groundwater levels in the test borings at the time of drilling and upon completion of the drilling operations.

Task 100002 – Laboratory Services

1. As soil conditions dictate, laboratory testing may include visual soil classification (ASTM D-2488), unconfined compression tests (ASTM D-2166), thin-walled tube density tests (ASTM D-2937), moisture content tests (ASTM D-2216), Atterberg limit tests (ASTM D4318), a Standard Proctor test (ASTM D-698), a one-dimensional consolidation test (ASTM D-2435).

Task 100003 – Engineering Analysis and Report Preparation

1. Maximum allowable soil bearing pressure of the shallow foundation design recommendations for the building structure. The recommendations would include estimates of settlement that include maximum total settlement and differential settlement within the tolerable ranges. Recommendations for a spread footing foundation would also include minimum footing sizes, and the required frost depth or minimum bearing

depth. Any remedial measures such as core-out or surcharge requirements would be addressed should improvements need to be implemented within the building pad areas.

2. Recommendations regarding the thickness, moisture, and compaction criteria for backfill or structural fill. Soil excavation criteria in accordance with OSHA Standards will be included or referenced.
3. Discussion of anticipated groundwater concerns, along with recommendations for addressing these concerns during construction, if required.
4. Analysis of the on-site soils encountered regarding shrink/swell characteristics and the potential for reuse as structural fill.
5. Recommendations regarding the preparation of subgrade soils supporting concrete floor slabs, including an evaluation of the laboratory test results for providing an estimated modulus of subgrade reaction.
6. Foundation and at grade slab drainage requirements.
7. Lateral load values on supported and/or unsupported foundation/retaining walls; and passive and friction values to resist sliding will be included.

Should Client request work in addition to the Scope of Services, Olsson shall invoice Client for such additional services (Optional Additional Services) at the standard hourly billing labor rate charged for those employees actually performing the work, plus reimbursable expenses if any. Olsson shall not commence work on Optional Additional Services without Client's prior written approval.

Olsson agrees to provide all of its services in a timely, competent and professional manner, in accordance with applicable standards of care, for projects of similar geographic location, quality and scope.

SCHEDULE FOR OLSSON'S SERVICES

Unless otherwise agreed, Olsson expects to perform its services under the Agreement promptly upon signing.

COMPENSATION

Client shall pay to Olsson for the performance of the Scope of Services a fixed fee of Nine Thousand, Nine Hundred Dollars (\$ 9,900.00) plus reimbursable expenses in accordance with the Reimbursable Expense Schedule attached to this Agreement. Olsson shall submit invoices on a monthly basis and payment is due within 30 calendar days of invoice date.

TERMS AND CONDITIONS OF SERVICE

We have discussed with you the risks, rewards and benefits of the Project, the Scope of Services, and our fees for such services and the Agreement represents the entire

understanding between Client and Olsson with respect to the Project. The Agreement may only be modified in writing signed by both parties.

Client's designated Project Representative shall be _____.

If this Agreement satisfactorily sets forth your understanding of our agreement, please sign in the space provided below. Retain one original for your files and return an executed original to Olsson. This proposal will be open for acceptance for a period of 30 days from the date set forth above, unless changed by us in writing.

OLSSON ASSOCIATES, INC.

By  _____
Erin Bright, PE

By  _____
Andrew Phillips, PE

By signing below, you acknowledge that you have full authority to bind Client to the terms of the Agreement. If you accept the terms set forth herein, please sign:

CITY OF CRETE, NEBRASKA

By _____
Signature

Print Name _____

Title _____

Dated _____

Attachments

- Reimbursable Expense Schedule
- General Provisions

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REIMBURSABLE EXPENSE SCHEDULE

The expenses incurred by Olsson or Olsson's independent professional associates or consultants directly or indirectly in connection with the Project shall be included in periodic billing as follows:

<u>Classification</u>	<u>Cost</u>
Automobiles (Personal Vehicle)	\$0.535/mile*
Suburban's and Pick-Ups	\$0.75/mile*
Automobiles (OA Vehicle)	\$85.00/day
Other Travel or Lodging Cost	Actual Cost
Meals	Actual Cost
Printing and Duplication including Mylars and Linens	
In-House	Actual Cost
Outside	Actual Cost+10%
Postage & Shipping Charges for Project Related Materials including Express Mail and Special Delivery	Actual Cost
Film and Photo Developing	Actual Cost+10%
Telephone and Fax Transmissions	Actual Cost+10%
Miscellaneous Materials & Supplies Applicable to this Project	Actual Cost+10%
Copies of Deeds, Easements or other Project Related Documents	Actual Cost+10%
Fees for Applications or Permits	Actual Cost+10%
Sub-Consultants	Actual Cost+10%

*Rates consistent with the IRS Mileage Rate Reimbursement Guidelines (Subject to Change).

GENERAL PROVISIONS

These General Provisions are attached to and made a part of the respective Letter Agreement or Master Agreement, dated January 25, 2018 between City of Crete, Nebraska ("Client") and Olsson Associates, Inc. ("Olsson") for professional services in connection with the project or projects arising under such Letter Agreement or Master Agreement (the "Project(s)").

As used herein, the term "this Agreement" refers to these General Provisions, the applicable Letter Agreement or Master Agreement, and any other exhibits or attachments thereto as if they were part of one and the same document.

SECTION 1—OLSSON'S SCOPE OF SERVICES

Olsson's scope of services for the Project(s) is set forth in the applicable Letter Agreement or Master Agreement ("Scope of Services").

SECTION 2—ADDITIONAL SERVICES

2.1 Unless otherwise expressly included, Scope of Services does not include the categories of additional services set forth in Sections 2.2 and 2.3.

2.2 If Client and Olsson mutually agree for Olsson to perform any optional additional services as set forth in this Section 2.2 ("Optional Additional Services"), Client will provide written approval of the agreed-upon Optional Additional Services, and Olsson shall perform or obtain from others such services and will be entitled to an increase in compensation at rates provided in this Agreement. Olsson may elect not to perform all or any of the Optional Additional Services without cause or explanation:

2.2.1 Preparation of applications and supporting documents for governmental financial support of the Project(s); preparation or review of environmental studies and related services; and assistance in obtaining environmental approvals.

2.2.2 Services to make measured drawings of or to investigate existing conditions of facilities.

2.2.3 Services resulting from changes in the general scope, extent or character of the Project(s) or major changes in documentation previously accepted by Client where changes are due to causes beyond Olsson's control.

2.2.4 Services resulting from the discovery of conditions or circumstances which were not contemplated by Olsson at the commencement of this Agreement. Olsson shall notify Client of the newly discovered conditions or circumstances and Client and Olsson shall renegotiate, in good faith, the compensation for this Agreement, if amended terms cannot be agreed upon, Olsson may terminate this Agreement and Olsson shall be paid for its services through the date of termination.

2.2.5 Providing renderings or models.

2.2.6 Preparing documents for alternate bids requested by Client.

2.2.7 Analysis of operations, maintenance or overhead expenses; value engineering; the preparation of rate schedules; earnings or expense statements; cash flow or economic evaluations or; feasibility studies, appraisals or valuations.

2.2.8 Furnishing the services of independent professional associates or consultants for work beyond the Scope of Services.

2.2.9 Services necessary due to the Client's award of more than one prime contract for the Project(s); services necessary due to the construction contract containing cost plus or incentive-savings provisions; services necessary in order to arrange for performance by persons other than the prime contractor; or those services necessary to administer Client's contract(s).

2.2.10 Services in connection with staking out the work of contractor(s).

2.2.11 Services during out-of-town travel or visits to the site beyond those specifically identified in this Agreement.

2.2.12 Preparation of operating and maintenance manuals.

2.2.13 Services to redesign some or all of the Project(s).

2.2.14 Preparing to serve or serving as a consultant or witness or assisting Client with any litigation, arbitration or other legal or administrative proceeding.

2.2.15 Services relating to Construction Observation, Certification, Inspection, Construction Cost Estimating, project observation, construction management, construction scheduling, construction phasing or review of Contractor's performance means or methods.

2.3 Whenever, in its sole discretion, Olsson determines additional services as set forth in this Section 2.3 are necessary to avoid a delay in the completion of the Project(s) ("Necessary Additional Services"), Olsson shall perform or obtain from others such services without waiting for specific instructions from Client, and Olsson will be entitled to an increase in compensation for such services at the standard hourly billing rate charged for those employees performing the services, plus reimbursable expenses, if any:

2.3.1 Services in connection with work directive changes and/or change orders directed by the Client to any contractors.

2.3.2 Services in making revisions to drawings and specifications occasioned by the acceptance of substitutions proposed by contractor(s); services after the award of each contract in evaluating and determining the acceptability of an unreasonable or excessive number of substitutions proposed by contractor(s); or evaluating an unreasonable or extensive number of claims submitted by contractor(s) or others in connection with the Project(s).

2.3.3 Services resulting from significant delays, changes or price increases occurring as a direct or indirect result of material, equipment or energy shortages.

2.3.4 Additional or extended services during construction made necessary by (1) work damaged during construction, (2) a defective, inefficient or neglected work by any contractor, (3) acceleration of the progress schedule involving services beyond normal working hours, or (4) default by any contractor.

SECTION 3—CLIENT'S RESPONSIBILITIES

3.1. Client shall provide all criteria and full information as to Client's requirements for the Project(s); designate and identify in writing a person to act with authority on Client's behalf in respect of all aspects of the Project(s); examine and respond promptly to Olsson's submissions; and give prompt written notice to Olsson whenever Client observes or otherwise becomes aware of any defect in the Olsson's services.

3.2 Client agrees to pay Olsson the amounts due for services rendered and expenses within thirty (30) days after Olsson has provided its invoice for such services. In the event Client disputes any invoice item, Client shall give Olsson written notice of such disputed item within fifteen (15) days after receipt of such invoice and shall pay to Olsson the undisputed portion of the invoice according to the provisions hereof. If Client fails to pay any invoiced amounts when due, interest will accrue on each unpaid amount at the rate of thirteen percent (13%) per annum from the date due until paid according to the provisions of this Agreement. Interest shall not be charged on any disputed invoice item which is finally resolved in Client's favor. Payment of interest shall not excuse or cure any default or delay in payment of amounts due.

3.2.1 If Client fails to make any payment due Olsson for services and expenses within thirty (30) days after receipt of Olsson's statement therefore, Olsson may, after giving seven (7) days written notice to Client, suspend services to Client under this Agreement until Olsson has been paid in full all amounts due for services, expenses and charges and Client will not obtain any license to any Work Product or be entitled to retain or use any Work Product pursuant to Section 7.1 unless and until Olsson has been paid in full and Client has fully satisfied all of its obligations under this Agreement.

3.3 Payments to Olsson shall not be withheld, postponed or made contingent on the construction, completion or success of the Project(s) or upon receipt by the Client of offsetting reimbursements or credit from other parties who may have caused the need for additional services. No withholdings, deductions or offsets shall be made from Olsson's compensation for any reason unless and until Olsson has been found to be legally liable for such amounts.

3.4 Client shall also do the following and pay all costs incident thereto:

3.4.1 Furnish to Olsson any existing and/or required borings, probings or subsurface explorations; hydrographic surveys; laboratory tests or inspections of samples, materials or equipment; appropriate professional interpretations of any of the foregoing; environmental assessment and impact statements; property, boundary, easement, right-of-way, topographic or

utility surveys; property descriptions; and/or zoning or deed restrictions; all of which Olsson may rely upon in performing services hereunder.

3.4.2 Guarantee access to and make all provisions for Olsson to enter upon public and private property reasonably necessary to perform its services on the Project(s).

3.4.3 Provide such legal, accounting, independent cost estimating or insurance counseling services as may be required for the Project(s); any auditing service required in respect of contractor(s)' applications for payment; and/or any inspection services to determine if contractor(s) are performing the work legally.

3.4.4 Provide engineering surveys to establish reference points for construction unless specifically included in Olsson's Scope of Services.

3.4.5 Furnish approvals and permits from all governmental authorities having jurisdiction over the Project(s).

3.4.6 If more than one prime contractor is to be awarded the contract for construction, designate a party to have responsibility and authority for coordinating and interfacing the activities of the various prime contractors.

3.5 Client shall pay all costs incident to obtaining bids or proposals from contractor(s).

3.6 Client shall pay all permit application review costs for government authorities having jurisdiction over the Project(s).

3.7 Contemporaneously with the execution of this Agreement, Client shall designate in writing an individual to act as its duly authorized Project(s) representative.

3.8 Client shall bear sole responsibility for:

3.8.1 Jobsite safety. Neither the professional activities of Olsson, nor the presence of Olsson or its employees or sub-consultants at the Project shall impose any duty on Olsson relating to any health or safety laws, regulations, rules, programs or procedures.

3.8.2 Notifying third parties including any governmental agency or prospective purchaser, of the existence of any hazardous or dangerous materials located in or around the Project(s) site.

3.8.3 Providing and updating Olsson with accurate information regarding existing conditions, including the existence of hazardous or dangerous materials, proposed Project(s) site uses, any change in Project(s) plans, and all subsurface installations, such as pipes, tanks, cables and utilities within the Project(s) site.

3.8.4 Providing and assuming all responsibility for: interpretation of contract documents; Construction Observations; Certifications; Inspections; Construction Cost Estimating; project observations; construction management; construction scheduling; construction phasing; and review of Contractor's performance, means and methods. Client waives any claims against Olsson and releases Olsson from liability relating to or arising out of such services and agrees, to the

fullest extent permitted by law, to indemnify and hold Olsson harmless from any and all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, relating to such actions and services.

3.9 Client releases Olsson from liability for any incorrect advice, judgment or decision based on inaccurate information furnished by Client or others.

3.10 If reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance, including hazardous materials, encountered on the site, Olsson may immediately stop work in the affected area and report the condition to Client. Client shall be solely responsible for retaining independent consultant(s) to determine the nature of the material and to abate or remove the material. Olsson shall not be required to perform any services or work relating to or in the area of such material until the material has been removed or rendered harmless and only after approval, if necessary of the government agency with jurisdiction.

SECTION 4—MEANING OF TERMS

4.1 The "Cost of Construction" of the entire Project(s) (herein referred to as "Cost of Construction") means the total cost to Client of those portions of the entire Project(s) designed and specified by Olsson, but it will not include Olsson's compensation and expenses, the cost of land, rights-of-way, or compensation for or damages to, properties unless this Agreement so specifies, nor will it include Client's legal, accounting, insurance counseling or auditing services, or interest and financing charges incurred in connection with the Project(s) or the cost of other services to be provided by others to Client pursuant to Section 3.

4.2 The "Salary Costs": Used as a basis for payment mean salaries and wages (base and incentive) paid to all Olsson's personnel engaged directly on the Project(s), including, but not limited to, engineers, architects, surveyors, designers, draftsmen, specification writers, estimators, other technical and business personnel; plus the cost of customary and statutory benefits, including, but not limited to, social security contributions, unemployment, excise and payroll taxes, workers' compensation, health and retirement benefits, sick leave, vacation and holiday pay and other group benefits.

4.3 "Certify" or "a Certification": If included in the Scope of Services, such services shall be limited to a statement of Olsson's opinion, to the best of Olsson's professional knowledge, information and belief, based upon its periodic observations and reasonable review of reports and tests created by Olsson or provided to Olsson. Olsson shall not be responsible for constant or exhaustive observation of the work. Client understands and agrees that any certifications based upon discrete sampling observations and that such observations indicate conditions that exist only at the locations and times the observations were performed. Performance of such observation services and certification does not constitute a warranty or guarantee of any type, since even with diligent observation, some construction defects, deficiencies or omissions in the work may occur. Olsson shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the contractor(s) or for the contractor's safety precautions and programs nor for failure by the contractor(s) to comply with any

laws or regulations relating to the performance or furnishing of any work by the contractor(s). Client shall hold its contractor(s) solely responsible for the quality and completion of the Project(s), including construction in accordance with the construction documents. Any duty under this Agreement is for the sole benefit of the Client and not for any third party, including the contractor(s) or any subcontractor(s). Olsson shall sign pre-printed form certifications only if (a) Olsson approves the form of such certification prior to the commencement of its services, (b) such certification is expressly included in the Scope of Services, (c) the certification is limited to a statement of professional opinion and does not constitute a warranty or guarantee, express or implied. It is understood that any certification by Olsson shall not relieve the Client or the Client's contractors of any responsibility or obligation they may have by industry custom or under any contract.

4.4 "Opinion of Probable Cost": An opinion of probable construction cost made by Olsson. In providing opinions of probable construction cost, it is recognized that neither the Client nor Olsson has control over the costs of labor, equipment or materials, or over the contractor's methods of determining prices or bidding. The opinion of probable construction costs is based on Olsson's reasonable professional judgment and experience and does not constitute a warranty, express or implied, that the contractor's bids or the negotiated price of the work on the Project(s) will not vary from the Client's budget or from any opinion of probable cost prepared by Olsson.

4.5 "Day": A calendar day of 24 hours. The term "days" shall mean consecutive calendar days of 24 hours each, or fraction thereof.

4.6 "Construction Observation": If included in the Scope of Services, such services during construction shall be limited to periodic visual observation and testing of the work to determine that the observed work generally conforms to the contract documents. Olsson shall not be responsible for constant or exhaustive observation of the work. Client understands and agrees that such visual observations are discrete sampling procedures and that such procedures indicate conditions that exist only at the locations and times the observations were performed. Performance of Construction Observation services does not constitute a warranty or guarantee of any type, since even with diligent observation, some construction defects, deficiencies or omissions in the work may occur. Olsson shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the contractor or for the contractor's safety precautions and programs nor for failure by the contractor to comply with any laws or regulations relating to the performance or furnishing of any work by the contractor. Client shall hold its contractor(s) solely responsible for the quality and completion of the Project(s), including construction in accordance with the construction documents. Any duty under this Agreement is for the sole benefit of the Client and not for any third party, including the contractor or any subcontractor. Client, or its designees shall notify Olsson at least twenty-four (24) hours in advance of any field tests and observations required by the construction documents.

4.7 "Inspect" or "Inspection": If included in the Scope of Services, such services shall be limited to the periodic visual observation of the contractor's completed work to permit Olsson, as an experienced and qualified professional, to determine that the observed work, generally conforms to the contract

documents. Olsson shall not be responsible for constant or exhaustive observation of the work. Client understands and agrees that such visual observations are discrete sampling procedures and that such procedures indicate conditions that exist only at the locations and times the observations were performed. Performance of such observation services does not constitute a warranty or guarantee of any type, since even with diligent observation, some construction defects, deficiencies or omissions in the work may occur. Olsson shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the contractor(s) or for the contractor's safety precautions and programs nor for failure by the contractor(s) to comply with any laws or regulations relating to the performance or furnishing of any work by the contractor(s). Client shall hold its contractor(s) solely responsible for the quality and completion of the Project(s), including construction in accordance with the construction documents. Any duty under this Agreement is for the sole benefit of the Client and not for any third party, including the contractor(s) or any subcontractor(s). Client, or its designees, shall notify Olsson at least twenty-four (24) hours in advance of any inspections required by the construction documents.

4.8 "Record Documents": Drawings prepared by Olsson upon the completion of construction based upon the drawings and other data furnished to Olsson by the Contractor and others showing significant changes in the work on the Project(s) made during construction. Because Record Documents are prepared based on unverified information provided by others, Olsson makes no warranty of the accuracy or completeness of the Record Documents.

SECTION 5—TERMINATION

5.1 Either party may terminate this Agreement, for cause upon giving the other party not less than seven (7) calendar days written notice of default for any of the following reasons; provided, however, that the notified party shall have the same seven (7) calendar day period in which to cure the default:

5.1.1 Substantial failure by the other party to perform in accordance with the terms of this Agreement and through no fault of the terminating party;

5.1.2 Assignment of this Agreement or transfer of the Project(s) by either party to any other entity without the prior written consent of the other party;

5.1.3 Suspension of the Project(s) or Olsson's services by the Client for more than ninety (90) calendar days, consecutive or in the aggregate.

5.2 In the event of a "for cause" termination of this Agreement by either party, the Client shall, within fifteen (15) calendar days after receiving Olsson's final invoice, pay Olsson for all services rendered and all reimbursable costs incurred by Olsson up to the date of termination, in accordance with the payment provisions of this Agreement.

5.2.1 In the event of a "for cause" termination of this Agreement by Client and (a) a final determination of default is entered against Olsson under Section 6.2 and (b) Client has fully satisfied all of its obligations under this Agreement, Olsson shall grant Client a limited license to use the Work Product pursuant to Section 7.1.

5.3 The Client may terminate this Agreement for the Client's convenience and without cause upon giving Olsson not less than seven (7) calendar days written notice. In the event of any termination that is not the fault of Olsson, the Client shall pay Olsson, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by Olsson in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs, any fees, costs or expenses incurred by Olsson in preparing or negotiating any proposals submitted to Client for Olsson's Scope of Services or Optional Additional Services under this Agreement and all other expenses directly resulting from the termination and a reasonable profit of ten percent (10%) of Olsson's actual costs (including overhead) incurred.

SECTION 6—DISPUTE RESOLUTION

6.1. Mediation

6.1.1 All questions in dispute under this Agreement shall be submitted to mediation. On the written notice of either party to the other of the election to submit any dispute under this Agreement to mediation, each party shall designate their representatives and shall meet within ten (10) days after the service of the notice. The parties themselves shall then attempt to resolve the dispute within ten (10) days of meeting.

6.1.2 Should the parties themselves be unable to agree on a resolution of the dispute, and then the parties shall appoint a third party who shall be a competent and impartial party and who shall be acceptable to each party, to mediate the dispute. Any third party mediator shall be qualified to evaluate the performance of both of the parties, and shall be familiar with the design and construction progress. The third party shall meet to hear the dispute within ten (10) days of their selection and shall attempt to resolve the dispute within fifteen (15) days of first meeting.

6.1.3 Each party shall pay the fees and expenses of the third party mediator and such costs shall be borne equally by both parties.

6.2 Arbitration or Litigation

6.2.1 Olsson and Client agree that from time to time, there may be conflicts, disputes and/or disagreements between them, arising out of or relating to the services of Olsson, the Project(s), or this Agreement (hereinafter collectively referred to as "Disputes") which may not be resolved through mediation. Therefore, Olsson and Client agree that all Disputes shall be resolved by binding arbitration or litigation at the sole discretion and choice of Olsson. If Olsson chooses arbitration, the arbitration proceeding shall proceed in accordance with the Construction Industry Arbitration Rules of the AAA.

6.2.2 Client hereby agrees that Olsson shall have the right to include Client, by consolidation, joinder or other manner, in any arbitration or litigation involving Olsson and a subconsultant or subcontractor of Olsson or Olsson and any other person or entity, regardless of who originally initiated such proceedings.

6.2.3 If Olsson chooses arbitration or litigation, either may be commenced at any time prior to or after completion of

the Project(s), provided that if arbitration or litigation is commenced prior to the completion of the Project(s), the obligations of the parties under the terms of this Agreement shall not be altered by reason of the arbitration or litigation being conducted. Any arbitration hearings or litigation shall take place in Lincoln, Nebraska, the location of Olsson's home office.

6.2.4 The prevailing party in any arbitration or litigation relating to any Dispute shall be entitled to recover from the other party those reasonable attorney fees, costs and expenses incurred by the prevailing party in connection with the Dispute.

6.3 Certification of Merit

Client agrees that it will not assert any claim, including but not limited to, professional negligence, negligence, breach of contract, misconduct, error, omission, fraud, or misrepresentation ("Claim") against Olsson, or any Olsson subconsultant, unless Client has first provided Olsson with a sworn certificate of merit affidavit setting forth the factual and legal basis for such Claim (the "Certificate"). The Certificate shall be executed by an independent engineer ("Certifying Engineer") currently licensed and practicing in the jurisdiction of the Project site. The Certificate must contain: (a) the name and license number of the Certifying Engineer; (b) the qualifications of the Certifying Engineer, including a list of all publications authored in the previous 10 years and a list of all cases in which the Certifying Engineer testified within the previous 4 years ; (c) a statement by the Certifying Engineer setting forth the factual basis for the Claim; (d) a statement by the Certifying Engineer of each and every act, error, or omission that the Certifying Engineer contends supports the Claim or any alleged violation of any applicable standard of care; (e) a statement by the Certifying Engineer of all opinions the Certifying Engineer holds regarding the Claim or any alleged violation of any applicable standard of care; (f) a list of every document related to the Project reviewed by the Certifying Engineer; and (g) a list of every individual who provided Certifying Engineer with any information regarding the Project. The Certificate shall be provided to Olsson not less than thirty (30) days prior to any arbitration or litigation commenced by Client or not less than ten (10) days prior to the initial response submitted by Client in any arbitration or litigation commenced by someone other than Client. The Certificate is a condition precedent to the right of Client to assert any Claim in any litigation or arbitration and Client's failure to timely provide a Certificate to Olsson will be grounds for automatic dismissal of the Claim with prejudice.

SECTION 7—MISCELLANEOUS

7.1 Reuse of Documents

All documents, including drawings, specifications, reports, boring logs, maps, field data, data, test results, information, recommendations, or opinions prepared or furnished by Olsson (and Olsson's independent professional associates and consultants) pursuant to this Agreement ("Work Product"), are all Olsson's instruments of service, do not constitute goods or products, and are copyrighted works of Olsson. Olsson shall retain an ownership and property interest in such Work Product whether or not the Project(s) is completed. If Client has fully satisfied all of its obligations under this Agreement, Olsson shall grant Client a limited license to use the Work Product and Client may make and retain copies of Work Product for use in

connection with the Project(s); however, such Work Product is for the exclusive use and benefit of Client or its agents in connection with the Project(s), are not intended to inform, guide or otherwise influence any other entities or persons with respect to any particular business transactions, and should not be relied upon by any entities or persons other than Client or its agents for any purpose other than the Project(s). Such Work Product is not intended or represented to be suitable for reuse by Client or others on extensions of the Project(s) or on any other Project(s). Client will not distribute or convey such Work Product to any other persons or entities without Olsson's prior written consent which shall include a release of Olsson from liability and indemnification by the third party. Any reuse of Work Product without written verification or adaptation by Olsson for the specific purpose intended will be at Client's sole risk and without liability or legal exposure to Olsson, or to Olsson's independent professional associates or consultants, and Client shall indemnify and hold harmless Olsson and Olsson's independent professional associates and consultants from all claims, damages, losses and expenses including attorneys' fees arising out of or resulting therefrom. Any such verification or adaptation of Work Product will entitle Olsson to further compensation at rates to be agreed upon by Client and Olsson.

7.2 Electronic Files

By accepting and utilizing any electronic file of any Work Product or other data transmitted by Olsson, the Client agrees for itself, its successors, assigns, insurers and all those claiming under or through it, that by using any of the information contained in the attached electronic file, all users agree to be bound by the following terms. All of the information contained in any electronic file is the work product and instrument of service of Olsson, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights, unless the same have previously been transferred in writing to the Client. The information contained in any electronic file is provided for the convenience to the Client and is provided in "as is" condition. The Client is aware that differences may exist between the electronic files transferred and the printed hard-copy original signed and stamped drawings or reports. In the event of a conflict between the signed original documents prepared by Olsson and the electronic files, which may be transferred, the signed and sealed original documents shall govern. Olsson specifically disclaims all warranties, expressed or implied, including without limitation, and any warranty of merchantability or fitness for a particular purpose with respect to any electronic files. It shall be Client's responsibility to confirm the accuracy of the information contained in the electronic file and that it accurately reflects the information needed by the Client. Client shall not retransmit any electronic files, or any portion thereof, without including this disclaimer as part of any such transmissions. In addition, Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Olsson, its officers, directors, employees and sub consultants against any and all damages, liabilities, claims or costs, including reasonable attorney's and expert witness fees and defense costs, arising from any changes made by anyone other than Olsson or from any reuse of the electronic files without the prior written consent of Olsson.

7.3 Opinion of Probable Cost

Since Olsson has no control over the cost of labor, materials, equipment or services furnished by others, or over the

contractor(s)' methods of determining prices, or over competitive bidding or market conditions, Olsson's Opinion of Probable Cost provided for herein is made on the basis of Olsson's experience and qualifications and represent Olsson's best judgment as an experienced and qualified professional engineer, familiar with the construction industry. Client acknowledges and agrees that Olsson cannot and does not guarantee proposals or bids and that actual total Project(s) or construction costs may reasonably vary from Olsson's Opinion of Probable Cost. If prior to the bidding or negotiating phase Client wishes greater assurance as to total Project(s) or construction costs, Client shall employ an independent cost estimator as provided in paragraph 3.4.3. If Olsson's Opinion of Probable Cost was performed in accordance with its standard of care and was reasonable under the total circumstances, any services performed by Olsson to modify the contract documents to bring the construction cost within any limitation established by Client will be considered Optional Additional Services and paid for as such by Client. If, however, Olsson's Opinion of Probable Cost was not performed in accordance with its standard of care and was unreasonable under the total circumstances and the lowest negotiated bid for construction of the Project(s) unreasonably exceeds Olsson's Opinion of Probable Cost, Olsson shall modify its work as necessary to adjust the Project(s)' size, and/or quality to reasonably comply with the Client's budget at no additional cost to Client. Under such circumstances, Olsson's modification of its work at no cost shall be the limit of Olsson's responsibility with regard to any unreasonable Opinion of Probable Cost.

7.4 Prevailing Wages

It is Client's responsibility to determine whether the Project(s) is covered under any prevailing wage regulations. Unless Client specifically informs Olsson in writing that the Project(s) is a prevailing wage project and is identified as such in the Scope of Services, Client agrees to reimburse Olsson and to defend, indemnify and hold harmless Olsson from and against any liability, including costs, fines and attorneys' fees, resulting from a subsequent determination that the Project(s) was covered under any prevailing wage regulations.

7.5 Samples

All material testing samples shall remain the property of the Client. If appropriate, Olsson shall preserve samples obtained no longer than forty-five (45) days after the issuance of any document that includes the data obtained from those samples. After that date, Olsson may dispose of the samples or return them to Client at Client's cost.

7.6 Standard of Care

Olsson will strive to perform its services in a manner consistent with that level of care and skill ordinarily exercised by members of Olsson's profession providing similar services in the same locality under similar circumstances at the time Olsson's services are performed. This Agreement creates no other representation, warranty or guarantee, express or implied.

7.7 Force Majeure

Any delay in the performance of any of the duties or obligations of either party hereto (except the payment of money) shall not be considered a breach of this Agreement and the time required for performance shall be extended for a period equal to the

period of such delay, provided that such delay has been caused by or is the result of any acts of God, acts of the public enemy, insurrections, riots, embargoes, labor disputes, including strikes, lockouts, job actions, boycotts, fires, explosions, floods, shortages of material or energy, or other unforeseeable causes beyond the control and without the fault or negligence of the party so affected. The affected party shall give prompt notice to the other party of such cause, and shall take promptly whatever reasonable steps are necessary to relieve the effect of such cause.

7.8 Equal Employment Opportunity

Olsson and any sub-consultant or subcontractor shall abide by the requirements of 41 CFR 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, disability or veteran status.

7.9 Confidentiality

In performing this Agreement, the parties may disclose to each other written or oral non-public, confidential or proprietary information, including but not limited to, information of a business, planning, marketing or technical nature and models, tools, hardware and software, and any documents, reports, memoranda, notes, files or analyses that contain, summarize or are based upon any proprietary or confidential information (hereafter referred to as the "Information").

7.9.1 Therefore, Olsson and Client agree that the party receiving Information from the other party to this Agreement (the "Receiving Party") shall keep Information confidential and not use the Information in any manner other than in the performance of this Agreement without prior written approval of the party disclosing Information (the "Disclosing Party") unless Client is a public entity and the release of Information is required by law or legal process.

7.9.2 The existence of discussions between the parties, the purpose of this Agreement, and this Agreement shall be considered Information subject to the confidentiality provisions of this Agreement.

7.9.3 Notwithstanding anything to the contrary herein, the Receiving Party shall have no obligation to preserve the confidentiality of any Information which:

7.9.3.1 was previously known to the Receiving Party free of any obligation to keep it confidential; or

7.9.3.2 is or becomes publicly available by other than unauthorized disclosures; or

7.9.3.3 is independently developed by the Receiving Party without a breach of this Agreement; or

7.9.3.4 is disclosed to third parties by the Disclosing Party without restrictions; or

7.9.3.5 is received from a third party not subject to any confidentiality obligations.

7.9.4 In the event that the Receiving Party is required by law or legal process to disclose any of Information of the Disclosing Party, the Receiving Party required to disclose such Information shall provide the Disclosing Party with prompt oral and written notice, unless notice is prohibited by law (in which case such notice shall be provided as early as may be legally permissible), of any such requirement so that the Disclosing Party may seek a protective order or other appropriate remedy.

7.9.5 Nothing contained in this Agreement shall be construed as altering any rights that the Disclosing Party has in the Information exchanged with or disclosed to the Receiving Party, and upon request, the Receiving Party will return all Information received in tangible form to the Disclosing Party, or at the Receiving Party's option, destroy all such Information. If the Receiving Party exercises its option to destroy the Information, the Receiving Party shall certify such destruction to the Disclosing Party.

7.9.6 The parties acknowledge that disclosure or use of Information in violation of this Agreement could cause irreparable harm for which monetary damages may be difficult to ascertain or constitute an inadequate remedy. Each party therefore agrees that the Disclosing Party shall be entitled in addition to its other rights to seek injunctive relief for any violation of this Agreement.

7.9.7 The obligations of confidentiality set forth herein shall survive termination of this Agreement, but shall only remain in effect for a period of one (1) year from the date the Information is first disclosed.

7.10 Damage or Injury to Subterranean Structures or Utilities, Hazardous Materials, Pollution and Contamination

7.10.1 To the extent that work pursuant to this Agreement requires any sampling, boring, excavation, ditching or other disruption of the soil or subsurface at the Site, Olsson shall confer with Client prior to such activity and Client will be responsible for identifying, locating and marking, as necessary, any private subterranean structures or utilities and Olsson shall be responsible for arranging investigation of public subterranean structures or utilities through an appropriate utility one-call provider. Thereafter, Olsson shall take all reasonable precautions to avoid damage or injury to subterranean structures or utilities which were identified by Client or the one-call provider. Olsson shall not be responsible for any damage, liability or costs, for any property damage, injury or economic loss arising or allegedly arising from damages to subterranean structures or utilities caused by subsurface penetrations in locations approved by Client and/or the one call provider or not correctly shown on any plans, drawings or utility clearance provided to Olsson, except for damages caused by the negligence of Olsson in the use of such information.

7.10.2 It is understood and agreed that any assistance Olsson may provide Client in the disposal of waste materials shall not result in Olsson being deemed as a generator, arranger, transporter or disposer of hazardous materials or

hazardous waste as defined under any law or regulation. Title to all samples and waste materials remains with Client, and at no time shall Olsson take title to the above material. Client may authorize Olsson to execute Hazardous Waste Manifest, Bill of Lading or other forms as agent of Client. If Client requests Olsson to execute such documents as its agent, the Hazardous Waste Manifest, Bill of Lading or other similar documents shall be completed in the name of the Client. Client agrees to indemnify and hold Olsson harmless from any and all claims that Olsson is a generator, arranger, transporter, or disposer of hazardous waste as a result of any actions of Olsson, including, but not limited to, Olsson signing a Hazardous Waste Manifest, Bill of Lading or other form on behalf of Client.

7.10.3 At any time, Olsson can request in writing that Client remove samples, cuttings and hazardous substances generated by the Project(s) from the project site or other location. Client shall promptly comply with such request, and pay and be responsible for the removal and lawful disposal of samples, cuttings and hazardous substances, unless other arrangements are mutually agreed upon in writing.

7.10.4 Client shall release Olsson of any liability for, and shall defend and indemnify Olsson against any and all claims, liability and expense resulting from operations under this Agreement on account of injury to, destruction of, or loss or impairment of any property right in or to oil, gas, or other mineral substance or water, if at the time of the act or omission causing such injury, destruction, loss or impairment, said substance had not been reduced to physical possession above the surface of the earth, and for any loss or damage to any formation, strata, reservoir beneath the surface of the earth.

7.10.5 Notwithstanding anything to the contrary contained herein, it is understood and agreed by and between Olsson and Client that the responsibility for pollution and contamination shall be as follows:

7.10.5.1 Unless otherwise provided herein, Client shall assume all responsibility for, including control and removal of, and protect, defend and save harmless Olsson from and against all claims, demands and causes of action of every kind and character arising from pollution or contamination (including naturally occurring radioactive material) which originates above the surface of the land or water from spills of fuels, lubricants, motor oils, pipe dope, paints, solvents, ballast, bilge and garbage, except unavoidable pollution from reserve pits, wholly in Olsson's possession and control and directly associated with Olsson's equipment.

7.10.5.2 In the event a third party commits an act or omission which results in pollution or contamination for which either Olsson or Client, for whom such party is performing work, is held to be legally liable, the responsibility therefore shall be considered as between Olsson and Client, to be the same as if the party for whom the work was performed had performed the same and all of the obligations regarding defense, indemnity, holding harmless and limitation of responsibility and liability, as set forth herein, shall be specifically applied.

7.11 Controlling Law and Venue

The parties agree that this Agreement and any legal actions concerning its validity, interpretation or performance shall be governed by the laws of the State of Nebraska. It is further

agreed that any legal action between the parties arising out of this Agreement or the performance of services shall be brought in a court of competent jurisdiction in Nebraska.

7.12 Subconsultants

Olsson may utilize as necessary in its discretion subconsultants and other subcontractors. Olsson will be paid for all services rendered by its subconsultants and other subconsultants as set forth in this Agreement.

7.13 Assignment

7.13.1 Client and Olsson each are hereby bound and the partners, successors, executors, administrators and legal representatives of Client and Olsson (and to the extent permitted by paragraph 7.12.2 the assigns of Client and Olsson) 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, in respect of all covenants, agreements and obligations of this Agreement.

7.13.2 Neither Client nor Olsson shall assign, sublet or transfer any rights under or interest in (including, but without limitation, moneys that may become due or moneys that are due) this Agreement without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent Olsson from employing such subconsultants and other subcontractors as Olsson may deem appropriate to assist in the performance of services under this Agreement.

7.13.3 Nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than Client and Olsson, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Client and Olsson and not for the benefit of any other party. There are no third-party beneficiaries of this Agreement.

7.14 Indemnity

Olsson and Client mutually agree, to the fullest extent permitted by law, to indemnify and hold each other harmless from any and all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, relating to third party personal injury or third party property damage and arising from their own negligent acts, errors or omissions in the performance of their services under this Agreement, but only to the extent that each party is responsible for such damages, liabilities or costs on a comparative basis of fault.

7.15 Limitation on Damages

7.15.1 Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither party's individual employees, principals, officers or directors shall be subject to personal liability or damages arising out of or connected in any way to the Project(s) or to this Agreement.

7.15.2 Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither Client nor Olsson, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any delay damages, any punitive damages or any incidental, indirect or consequential damages arising out of or connected in any way to the Project(s) or to this Agreement. This mutual waiver of delay damages and consequential damages shall include, but is not limited to, disruptions, accelerations, inefficiencies, increased construction costs, increased home office overhead, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other delay or consequential damages that either party may have incurred from any cause of action including, but not limited to, negligence, statutory violations, misrepresentation, fraud, deceptive trade practices, breach of fiduciary duties, strict liability, breach of contract and/or breach of strict or implied warranty. Both the Client and Olsson shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in the Project(s).

7.15.3 Notwithstanding any other provision of this Agreement, Client agrees that, to the fullest extent permitted by law, Olsson's total liability to the Client for any and all injuries, claims, losses, expenses, damages, or claims expenses of any kind arising from any services provided by or through Olsson under this Agreement, shall not exceed the amount of Olsson's fee earned under this Agreement. Client acknowledges that such causes include, but are not limited to, negligence, statutory violations, misrepresentation, fraud, deceptive trade practices, breach of fiduciary duties, strict liability, breach of contract and/or breach of strict or implied warranty. This limitation of liability shall apply to all phases of Olsson's services performed in connection with the Project(s), whether subsequent to or prior to the execution of this Agreement.

7.16 Entire Agreement

This Agreement supersedes all prior communications, understandings and agreements, whether oral or written. Amendments to this Agreement must be in writing and signed by the Client and Olsson.



February 6, 2018

To: Nebraska Department of Insurance League Association of Risk Management
Attn: Director Attn: Executive Director
941 O Street Suite 220 1919 South 40th Street
PO Box 82089 Suite 212
Lincoln NE 68501-2089 Lincoln NE 68506

From: Mayor Roger Foster
City of Crete
243 East 13th Street
Crete NE 68333

Re: Written Notice of Termination

As required in Section 8.10 of the Agreement for the Establishment and Operation of the League Association of Risk Management (LARM) under the Intergovernmental Risk Management Act and the Interlocal Cooperation Act of the State of Nebraska, the written notice of voluntary termination by the City of Crete at least 180 days prior to the desired termination date of September 30, 2018, is being given to LARM and to the Director of the Nebraska Department of Insurance.

This letter is also be provided to the Executive Director of League of Nebraska Municipalities (LONM).

If there are other requirements of the City of Crete or you have any questions please contact City Clerk-Treasurer Jerry L. Wilcox at 402-826-4313 or jerry.wilcox@crete.ne.gov.

Sincerely,

Roger Foster
Mayor

cc: LONM Executive Director



City of Crete
Departments of Public Works
243 E. 13th Street
P.O. Box 86
Crete, NE 68333
402.826.4312

LANDLORD NOTIFICATION

Beginning XXXXXX 1, 2018, the Public Works Department of the City of Crete shall offer the following options to any landlord with a property served with utilities by the City of Crete.

1. A landlord may choose not to have the utilities at any property they own automatically transferred into their name in the event a tenant terminates service or is disconnected for non-payment. The landlord will not receive any notification.
2. A landlord may have the utilities at any property they own automatically transferred into their name in the event a tenant terminates service or is disconnected for non-payment. The landlord will not be notified when this transfer occurs.

Each separate service location shall be considered a separate property. The landlord shall be responsible for providing the Departments of Public Works a list of all properties they own. The landlord shall be responsible for ensuring their contact information is kept continually current. Any landlord who does not sign up shall automatically be enrolled in Option 1.

*** Water is not disconnected for nonpayment or termination of services unless requested.
The City is not responsible for damage resulting from changes in weather conditions.



City of Crete
 Departments of Public Works
 243 E. 13th Street
 P.O. Box 86
 Crete, NE 68333
 402.826.4312

LANDLORD AUTHORIZATION FORM

PLEASE PRINT IN INK THE FOLLOWING INFORMATION. USE ADDITIONAL COPIES IF MORE SPACE IS NEEDED.

OWNER/MANAGER INFORMATION

Last Name	First Name		
Home Address	City	State/Zip	Home Phone and/or Cell Phone
Mailing Address (if different)	City	State/Zip	Work Phone
Additional Contact if Applicable			
Last Name	First Name	Phone	

When the service address listed is vacated by the tenant, or when service to the tenant is disconnected for nonpayment, I, as owner of such property, authorize the City of Crete Departments of Public Works to proceed with the Option as selected below. Circle one.

Option 1

Option 2

	Street Address	Apartment Number
1.		
2.		
3.		
4.		
5.		
6.		
7.		

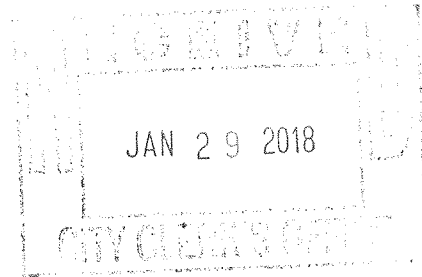
I understand the options given to me and I have chosen the Option as circled above.

Owner Signature	Date	Owner Signature	Date
-----------------	------	-----------------	------

***It is the responsibility of owner to contact the Public Works Department if a property listed above is sold. Accounts will be reactivated in your name unless notified otherwise, if applicable.

Continued . . .

	Street Address	Apartment Number
8.		
9.		
10.		
11.		
12.		
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January 25, 2018

Sparq Data Members:

Thank you for being a valued member of Sparq Data Solutions. Enclosed you will find the upcoming years membership dues statement for your current subscription(s). This is for the 2018/2019 fiscal year.

Please note, you will also find attached a contract you need to sign and return to us along with your payment. A new contract is attached due to our name change from NETS to Sparq Data Solutions.

As always, should you have any questions on your membership, dues, or contract, please contact Jen at 402-817-0111.

Warm Regards,

Jen Goetz
Accounting/Data Specialist

Sparq Data Solutions

Sparq Meeting SaaS Agreement

This Electronic Meeting Software as a Service (SaaS) Agreement (“Agreement”) is entered this _____ day of _____ (the “Effective Date”), by and between Sparq Data Solutions, Inc., a Nebraska for-profit corporation (“Sparq”) and the City of Crete (Client”), a Nebraska Political Subdivision.

Sparq has developed and owns a web-based service named Sparq Meeting (“Electronic Meeting Service”). The Electronic Meeting Service is designed for use by school boards and other governing boards as a web-based calendar tool for board agendas and activities.

Client desires to use the Electronic Meeting Service for Client’s internal business purposes pursuant to the terms and conditions set forth herein.

Sparq is willing to provide access to the Electronic Meeting Service for Client’s internal business use pursuant to the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual promises, covenants, and conditions contained in this Agreement, the parties agree as follows:

1. Grant of Web-based Hosted Services. Subject to the terms and conditions of the Agreement, Sparq hereby grants to Client and Client accepts from Sparq a limited, non-exclusive, non-transferable right to use the Electronic Meeting Service for the subscription fee listed in Paragraph 3. The Electronic Meeting Service purchased may only be used by an Authorized User, via the Internet, solely for Client’s internal business use. Authorized User is defined as the employees and board members of the Client who have registered and paid for the right to use the Electronic Meeting Service. Client agrees to provide to Sparq the names of each Authorized User. The Electronic Meeting Service will be hosted by Sparq and accessed by Client through the use of the Internet.
2. Intellectual Property Rights. Client acknowledges that all right, title, and interest in and to the Electronic Meeting Service, together with its codes, sequences, derivative works, organization, structure, interfaces, any documentation, data, excluding the data input by the Client into the Electronic Meeting Service for the purpose of their board activities, including agendas and minutes, or other related materials (collectively, the “IP”) is, and at all times shall remain, the sole and exclusive property of Sparq. The IP contains trade secrets and proprietary information owned by Sparq and is protected by United States copyright laws (and other laws relating to intellectual property). Except the right to use the Electronic Meeting Service, as expressly provided herein, this Agreement does not grant to Client any rights to, or in, patents, copyrights, database rights, trade secrets, trade names, trademarks (whether registered or unregistered) or any other rights or licenses with respect to the Electronic Meeting Service. Client shall not attempt, or directly or indirectly allow, any Authorized User or other third party to attempt to copy, modify, duplicate, create derivative works from, frame, mirror, republish, reverse compile, disassemble, reverse engineer, download, transmit or distribute all or any portion of the Electronic Meeting Service in any form or media or by any means.

The provisions of this Paragraph 2 shall survive termination of this Agreement.

3. Fees.

- a. Subscription Fee. Client shall pay to Sparq an annual Electronic Meeting Service subscription fee as shown in attached Exhibit A (“Subscription Fee”). The Subscription Fee may be prorated from the Effective Date through the end of the Initial Term, as defined in Paragraph 4 below. Thereafter, the full annual Subscription Fee will be due for any Renewal Term, as defined herein. The Subscription Fee may be increased, for each Renewal Term, provided Sparq shall provide Client with notice of any change in subscription fee at least thirty (30) days prior to any Renewal Term.
- b. Set-up Fee. Client shall pay to Sparq a one-time, non-refundable set-up fee of Five Hundred and no/100 dollars (\$500.00) (“Set-up Fee”). The Set-up Fee shall not be prorated.
- c. Payment for all fees is due within thirty (30) days of the Effective Date of this Agreement. All fees are exclusive of any applicable taxes. Client shall be responsible for payment of such taxes of any kind.
- d. Additional Service Fees. Client shall pay Sparq an hourly rate for any additional service(s) requested by Client and performed by Sparq. The rate shall be Seventy-five and no/100 Dollars (\$75.00) per hour, including travel time, for each Sparq employee providing the additional service(s) and necessary and actual food, lodging, and mileage expenses for each Sparq employee providing the additional service(s). Mileage will be charged at the federal mileage reimbursement rate then in effect, based on the distance from Sparq's office to the Client.

4. Term. Subject to any Renewal Term(s) and unless sooner terminated, as provided below, this Agreement shall commence on the Effective Date and shall be in effect until March 31 of each year (“Initial Term”). This Agreement shall renew automatically for subsequent one (1) year Terms, commencing on April 1st of each year, (“Renewal Term(s)”) unless and until terminated as provided herein, or notice of non-renewal is provided in accordance with Paragraph 5 of this Agreement. The Initial Term and any Renewal Term(s) shall be referred to collectively herein as the “Term” or the “Terms”.

5. Notice of Non-Renewal. Notwithstanding anything herein to the contrary, the Client may preclude the automatic renewal described in Paragraph 4 of this Agreement by providing written notice to Sparq at least thirty (30) days prior to the commencement of the Renewal Term.

6. Termination. This Agreement may be terminated during its Term or Renewal Term (a) by Sparq at any time with at least thirty (30) days prior notice to the Client; (b) by either party giving notice in writing if the other is in material breach of the terms of this Agreement and has failed to remedy the breach within thirty (30) days' notice in writing requiring it to do so. Upon termination of this Agreement, all rights and subscriptions granted to Client shall immediately terminate and the Client shall cease using the Electronic Meeting Service. In the event this Agreement shall be terminated for any reason, Sparq shall, if requested, within fifteen (15) days after termination provide to the Client a digital file in such form as Sparq shall choose, containing the information and data input by the Client through the Electronic Meeting Service. Sparq does not warrant or otherwise assure the Client that such digital file shall be readable or useable under any specific computer program and the Client understands and agrees to the extent that it desires backup for the data and content on or linked through its Electronic Meeting Service calendar, that it shall be solely responsible for printing off hard copies of the calendar and linked documents from time to time and prior to termination. Sparq shall have no obligation after termination to print off or provide to the Client any such copies.

7. Maintenance and Support. Upon activation, Sparq shall provide the Client at least one (1) initial online/conference call consultation and one (1) training session in the Client's offices on a schedule to be coordinated with Sparq. In addition, so long as this Agreement shall be in effect, Sparq shall provide support services via phone and/or e-mail or online and periodic upgrades to the Electronic Meeting Service. Updates or revisions may occur at the sole discretion of Sparq.
8. Limited Warranty. EXCEPT FOR THE WARRANTY SET FORTH HEREIN, THE ELECTRONIC MEETING SERVICE IS PROVIDED "AS IS," AND SPARQ DISCLAIMS ANY AND ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
9. Limitation of Remedy and Liability. Client represents that it accepts sole and complete responsibility for: (a) the selection of the Electronic Meeting Service to achieve Client's intended results; (b) use of the Electronic Meeting Service; (c) the results obtained from the Electronic Meeting Service; and (d) the terms of any contracts between Client and Authorized Users. Client shall not assert any claims against Sparq based upon theories of negligence, gross negligence, strict liability, fraud, or misrepresentation, and Client shall defend Sparq from any demand or claim, and indemnify and hold Sparq harmless from any and all losses, costs, expenses, or damages, including reasonable attorneys' fees, directly or indirectly resulting from Client's use of the Electronic Meeting Service, an Authorized User's use of the Electronic Meeting Service, and/or any agreement between the Client and an Authorize User based on or in any way related to the Electronic Meeting Service. In any event, under no circumstances shall Sparq be liable for any loss, costs, expenses, or damages to Client in an amount exceeding the subscription fee actually paid to Sparq by Client for the previous twelve (12) months.

THE ELECTRONIC MEETING SERVICE AND ALL CONTENT IS PROVIDED TO CLIENT STRICLY ON AN 'AS IS' BASIS. SPARQ MAKES NO REPRESENTATION, WARRANTY, OR GUARANTY AS TO THE QUALITY, AVAILABILITY, ACCURACY OR COMPLETENESS OF THE ELECTRONIC MEETING SERVICE OR ANY CONTENT. SPARQ DOES NOT REPRESENT OR WARRANT THAT THE CLIENT'S USE OF THE ELECTRONIC MEETING SERVICE WILL BE UNINTERRUPTED OR ERROR-FREE OR THAT THE ELECTRONIC MEETING SERVICE WILL MEET CLIENT'S REQUIREMENTS OR EXPECTATIONS. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL SPARQ BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT, CONSEQUENTIAL, PUNITIVE, OR EXEMPLARY DAMAGES WHATSOEVER (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF BUSINESS PROFITS, BUSINESS INTERRUPTION, LOSS OF BUSINESS INFORMATION, OR ANY OTHER PECUNIARY LOSS) ARISING OUT OF THE USE OF OR INABILITY TO USE THE ELECTRONIC MEETING SERVICE, WHETHER BASED UPON CONTRACT, WARRANTY, TORT, NEGLIGENCE, STRICT LIABILITY OR OTHERWISE, EVEN IF SPARQ HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

10. Governing Law. This Agreement shall be governed and interpreted by the laws of the State of Nebraska. Any action under or concerning this Agreement shall be brought exclusively in the District Court of Lancaster County, Nebraska. Both parties hereby consent to such personal and exclusive jurisdiction.
11. Severability. In the event any provision of this Agreement is determined to be illegal, void, or unenforceable, the remainder of this Agreement shall remain in full force and effect.

- 12. No Partnership or Agency. No agency, partnership, joint venture or employment relationship is created by this Agreement and neither party shall have the authority to act in the name or on behalf of or otherwise bind the other in any way.
- 13. Force Majeure. Sparq will not be held responsible for any delay or failure in performance of any part of this Agreement to the extent that such delay is caused by events or circumstances beyond Sparq's reasonable control, including but not limited to fire, flood, storm, act of God, war, malicious damage, failure of a utility service or transport or telecommunications network.
- 14. Entire Agreement. This Agreement sets forth the entire understandings between the parties with respect to the Electronic Meeting Service, and merges and supersedes all prior or contemporaneous understandings or agreements whether written or oral. No amendment or modification of this Agreement will be binding unless reduced to a writing signed by duly authorized representatives of the parties and such writing makes specific reference to this Agreement and its intention as an amendment hereto.

The above provisions are agreed to effective as of the Effective Date written above.

City of Crete
 Signature: _____
 Print Name: _____
 Title: _____
 Date: _____

Sparq Data Solutions, Inc.
 Signature: _____
 Print Name: Craig Caples
 Title: Chief Information Officer
 Date: _____

EXHIBIT A

Sparq Meeting SaaS Pricing

Tier Selected	SUBSCRIPTION FEE
Tier 1	\$2500

Tier 1 –

- All the basic features of the system including the ability to create units (committees, cabinets, departments, etc.), electronic voting, and agenda item requests, raise your hand function, one click full packet download, ability to have as many attachments needed up to 50mb per attachment.
- Units limited to 5

Tier 2 -

- File Repository and document management system – up to 500 files and each file is limited to 100mb
- Online Books (Policy Manuals, Ordinances, Procedures, Handbooks/etc.)
- Online Books limited to 5 Books
- Units limited to 10



ANNOUNCING TIER 2: ONLINE DOCUMENTS

- File Repository & Document Management System
- External Storage integration
- Online Books (*Policy Manuals, Ordinances, Procedures, Handbooks, etc.*)

WAIT! THERE'S MORE...

- **Ease** - the system will automatically convert to PDF
- **Access** - one place for everyone to access your policies, files or documents
- **Sparq Meetings integration** - policies, files, and other documents can be directly referenced on an agenda item
- **User Notes** - add private notes and highlights to uploaded documents
- **Searchability** - quickly find a specific document
- **Control** - full control over who can view and update files
- **Versioning** - upload a new version of a file and the old version is still accessible

**CONTACT NICOLE TO UPGRADE
OR FOR MORE INFORMATION:**

nkobus@nasbonline.org or 402-817-0229



SPARQ DATA
— SOLUTIONS —

For Internal Us

Date _____
Check # _____
Amount _____

1311 Stockwell
Lincoln, NE 68502

Phone: (402) 423-4951

Bill To:

City of Crete
243 East 13th Street
PO Box 86
Crete, NE 68333

Invoice Number 965

Invoice Date 1/25/18

Purchase Order Number

Quantity	Unit Price	Description For Sales	Amount
		Sparq Meeting Subscription effective April 1, 2018 - March 31, 2019	2,500.00
<i>10-10-5750</i>			

Paid with Check Number

Total Invoice Amount	2,500.00
Less Payment Received	
TOTAL DUE	2,500.00

PROFESSIONAL SERVICE AGREEMENT CITY OF CRETE & SENDD
Construction Management Contract for Downtown Revitalization Project #15-DTR-102

THIS AGREEMENT made and entered into by and between the **CITY OF CRETE, NEBRASKA** (hereinafter referred to as the City) and the **SOUTHEAST NEBRASKA DEVELOPMENT DISTRICT** (hereinafter referred to as the Consultant)

WITNESSES THAT:

WHEREAS, the City and the Consultant are desirous of entering into a contract to formalize their relationship, and

WHEREAS, pursuant to Title I of the Housing and Community Development Act of 1974, as amended through 1981 and 24 CFR 570, the State of Nebraska Department of Economic Development (the Department) is authorized by the State of Nebraska to provide Community Development Block Grant Program funds (hereinafter referred to as CDBG funds) to units of local government selected to undertake and carry out certain programs and projects under the Nebraska State CDBG Program in compliance with all applicable local, state and federal laws, regulations and policies, and

WHEREAS, the CITY, as part of its **2015 CDBG grant agreement** with the Department, under contract number **15-DTR-102**, has been awarded CDBG funds for the purposes set forth herein, and

WHEREAS, the Scope of Work included in this contract is authorized as part of the City's approved CDBG program, and

WHEREAS, it would be beneficial to the CITY to utilize the Consultant as an independent entity to accomplish the Scope of Work set forth herein and such endeavor would tend to best accomplish the objectives of the local CDBG program.

NOW, THEREFORE, in consideration of the mutual promises, covenants and provisions contained herein and the mutual benefits to be derived therefrom, the parties hereto agree as follows:

1. Services to be provided by the Parties

a. The Consultant shall complete in a satisfactory and proper manner as determined by the CITY the work activities described in **Attachments "A" - Scope of Services and Fee Schedule: Construction Management.**

b. The CITY will provide such assistance and guidance as may be required to support the objectives set forth in the Scope of Work and will provide compensation for services as set forth in Section 3 below.

2. Time of Performance

The effective date of this contract shall be the date the parties sign and complete execution of the contract. The termination date of the contract shall coincide with the project end date as stated in the grant contract or as amended by an approved extension.

3. Consideration

The CITY shall reimburse the Consultant in accordance with the **Fee Schedule described in Attachment "A"** to the contract for all allowable expenses agreed upon by the parties to complete the Scope of Work. **The total amount reimbursed by the CITY shall be equal to the sum of \$8,000. Reimbursement shall exceed this amount only if DTR Program Income Funds are received during the grant contract period.** Reimbursement under this contract shall be based on billings, supported by appropriate documentation of costs actually incurred. It is expressly understood that claims for reimbursement shall not be submitted in excess of actual, immediate cash requirements necessary to carry out the purposes of this agreement.

It is also understood that this contract is funded in whole or in part with funds through the Community Development Block Grant Program as administered by the Department and is subject to those regulations and restrictions normally associated with federally funded programs and any other requirements that the state may prescribe.

4. Record Maintenance, Record Retention, and Access to Records

The Consultant agrees to maintain such records and follow such procedures as may be required under 2 CFR 200.300-345 and any such procedures that the CITY or the Department may prescribe. In general, such records will include information pertaining to the contract, obligations and unobligated balances, assets and liabilities, outlays, equal opportunity, labor standards (as appropriate), and performance. All such records and all other records pertinent to this contract and work undertaken under this

contract shall be retained by the Consultant for a period of ten years after the final audit of the CITY's CDBG project, unless a longer period is required to resolve audit findings or litigation. In such cases, the CITY shall request a longer period for record retention.

The CITY, the Department, and duly authorized officials of the state and federal government shall have full access and the right to examine any pertinent documents, papers, records and books of the Consultant involving transactions to this local program and contract.

5. Relationship

The relationship of the Consultant to the CITY shall be that of an independent Consultant rendering professional services. The Consultant shall have no authority to execute contracts or to make commitments on behalf of the CITY and nothing contained herein shall be deemed to create the relationship of employer and employee or principal and agent between the CITY and the Consultant.

6. Suspension, Termination and Close Out

If the Consultant fails to comply with the terms and conditions of this contract the CITY may pursue such remedies as are legally available including, but not limited to the suspension or termination of this contract in the manner specified herein:

a. Suspension If the Consultant fails to comply with the terms and conditions of this contract, or whenever the Consultant is unable to substantiate full compliance with the provisions of this contract, the CITY may suspend the contract pending corrective actions or investigation, effective not less than 7 days following written notification to the Consultant or its authorized representative. The suspension will remain in full force and effect until the Consultant has taken corrective action to the satisfaction of the CITY and is able to substantiate its full compliance with the terms and conditions of this contract. No obligations incurred by the Consultant or its authorized representatives during the period of suspension will be allowable under the contract except;

(1) Reasonable, proper and otherwise allowable costs which the Consultant could not avoid during the period of suspension.

(2) If upon investigation, the Consultant is able to substantiate complete compliance with the terms and conditions of this contract, otherwise

allowable costs incurred during the period of suspension will be allowed.

(3) In the event all or any portion of the work prepared or partially prepared by the Consultant be suspended, abandoned, or otherwise terminated the CITY shall pay the Consultant for work performed to the satisfaction of the CITY, in accordance with the percentage of the work completed.

b. Termination for Cause The CITY may terminate its contract with the consultant if the Consultant fails to comply with the terms and conditions of this contract and any of the following conditions exist.

(1) The lack of compliance with the provisions of this contract is of such scope and nature that the CITY deems continuation of the contract to be substantially detrimental to the interests of the CITY;

(2) The Consultant has failed to take satisfactory action as directed by the CITY or its authorized representative within the time specified by same;

(3) The Consultant has failed within the time specified by the CITY or its authorized representative to satisfactorily substantiate its compliance with the terms and conditions of this contract; then, the CITY may terminate this contract in whole or in part, and thereupon shall notify the Consultant of the termination, the reasons therefore, and the effective date provided such effective date shall not be prior to notification of the Consultant. After this effective date, no charges incurred under any terminated portions are allowable.

c. Termination for Other Grounds This contract may also be terminated in whole or in part:

1) By the CITY, with the consent of the Consultant, or by the Consultant with the consent of the CITY, in which case the two parties shall devise by mutual agreement, the conditions of termination including effective date and in case of termination in part, that portion to be terminated.

(2) If the funds allocated by the CITY via this contract are from anticipated sources of revenue, and if the anticipated sources of revenue do not become available for use in purchasing said services.

(3) In the event the CITY fails to pay the Consultant promptly or within 60 days after

invoices are rendered, the CITY agrees that the Consultant shall have the right to consider said default a breach of this agreement and the duties of the Consultant under this agreement terminated. In such an event, the CITY shall then promptly pay the Consultant for all services performed and all allowable expenses incurred.

(4) The CITY may terminate this contract at any time giving at least 10 days notice in writing to the Consultant. If the contract is terminated for convenience of the CITY as provided herein, the Consultant will be paid for time provided and expenses incurred up to the termination date.

7. Changes, Amendments, Modifications

The CITY may, from time to time, require changes or modifications in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of compensation therefore, which are mutually agreed upon by the CITY and the Consultant shall be incorporated in written amendments to this contract.

8. Personnel

The Consultant represents that he/she has, or will secure at his/her own expense, all personnel required in performing the services under this contract. Such personnel shall not be employees or have any contractual relationship to the CITY.

All services required hereunder will be performed by the Consultant or under his supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state or local law to perform such services.

None of the work or services covered by this contract shall be subcontracted without prior written approval of the CITY. Any work or services subcontracted hereunder shall be specified by written contract or agreement and shall be subject to each provision of this contract.

9. Assignability

The Consultant shall not assign any interest in this contract, and shall not transfer any interest in this contract (whether by assignment or notation), without prior written consent of the CITY thereto: Provided, however, that claims for money by the Consultant from the CITY under this contract may be assigned to a bank, trust company, or other financial institutions without such approval. Written notice of any such

assignment or transfer shall be furnished promptly to the CITY.

10. Reports and Information

The Consultant, at such times and in such forms as the CITY may require, shall furnish the CITY such periodic reports as it may request pertaining to the work or services undertaken pursuant to this contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this contract.

11. Findings Confidential

All of the reports, information, data, etc., prepared or assembled by the Consultant under this contract are confidential and the Consultant agrees that they shall not be made available to any individual or organization without prior written approval of the CITY.

12. Copyright

No reports, maps, or other documents produced in whole or in part under this contract shall be subject of an application for copyright by or on behalf of the Consultant.

13. Compliance with Local Laws

The Consultant shall comply with all applicable laws, ordinances and codes of the state and local governments and the Consultant shall hold the CITY harmless with respect to any damages arising from any tort done in performing any of the work embraced by this contract.

14. Executive Order 11246* (APPLICABLE TO CONSTRUCTION CONTRACTORS ONLY)

Therefore not applicable to this general admin contract between the City and SENDD.

15. Title VI of the Civil Rights Act of 1964

No person shall, on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

16. Section 109 of the Housing and Community Development Act of 1974

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied benefits of or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.

17. Section 3 Compliance in the Provision of Training, Employment and Business Opportunities

a. The work to be performed under this contract is on a project assisted under a program providing direct federal financial assistance from the Department of Housing and Urban Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u. Section 3 requires that to the greatest extent feasible opportunities for training and employment be given lower income residents of the project area and contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part by persons residing in the area of the project.

b. The parties to this contract will comply with the provisions of said Section 3. The parties to this contract certify and agree that they are under no contractual or other disability which would prevent them from complying with these provisions.

c. The consultant will send to each labor organization or representative or workers with which he/she has collective bargaining agreement or other contract or understanding, if any, a notice advising the said labor organization or workers' representative of his/her commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.

d. The Consultant will include this Section 3 clause in every subcontract for work in connection with the project and will, at the direction of the applicant for, or receipt of federal financial assistance, take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the Secretary of Housing and Urban Development, 24 CFR Part 135. The Consultant will not subcontract with any subcontractor where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR Part 135 and will not let any subcontract unless the subcontractor has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

e. Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 135, and all applicable rules and orders of the Department issued hereunder prior to the execution of the contract, shall be a condition of the federal financial assistance provided to the project, binding upon the applicant or recipient for such assistance, its successors and assigns. Failure to fulfill these requirements shall subject the

applicant or recipient, its consultants and subcontractors, its successors and assigns to those sanctions specified by the grant or loan agreement or contract through which federal assistance is provided, and to such sanctions as are specified by 24 CFR Part 135.

18. Age Discrimination Act of 1975, As Amended (42 U.S.C. 6101, et.seq.).

No person will be excluded from participation, denied program benefits or subjected to discrimination on the basis of age under any program or activity receiving federal funding assistance.

19. Section 504 of the Rehabilitation Act of 1973, As Amended (29 U.S.C. 794).

No otherwise qualified individual will, solely by reason of his or her handicap, be excluded from participation (including employment), denied program benefits or subjected to discrimination under any program or activity receiving federal assistance funds.

20. Executive Order 11246, As Amended.

This Order applies to all federally assisted construction contracts and subcontracts. The Grantee and subcontractors, if any, will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Grantee and subcontractors, if any, will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin.

21. Conflict of Interest 2 CFR 200.318

No officer, employee or agent of the Grantee who will participate in the selection, the award, or the administration of this grant may obtain a personal or financial interest or benefit from the activity or have an interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. It is further required that this stipulation be included in all subcontracts to this contract. Upon written request, exceptions may be granted upon a case by case basis when it is determined that such an exception will serve to further the purposes of the Act and the effective and efficient administration of the recipient's program or project. These exceptions are granted by the Department.

22. Audits and Inspections

The CITY, the Department, the State Auditor and HUD or their delegates shall have the right to review and monitor the financial and other components of the work and services provided and undertaken as part of the CDBG project and this contract, by whatever legal and reasonable means are deemed expedient by the CITY, DED, the State Auditor and HUD.

23. Hold Harmless

The Consultant agrees to indemnify and hold harmless the CITY, its appointed and elected officers and employees, from and against all loss and expense, including attorney's fees and costs by reason of any and all claims and demands upon the CITY, its elected or appointed officers and employees from damages sustained by any person or persons, arising out of or in consequence of the Consultant's and its agents' negligent performance of work associated with this agreement. The Consultant shall not be liable for property and bodily injury as may result from the negligence of any construction contractor or construction subcontractor.

24. Compliance with E-Verify Program on Work Eligibility for New Employees

The Consultant is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. In this context, "new employees" means employees hired on or after the effective date of this contract. A "federal immigration verification system" means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as 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.

This contractual obligation to verify work eligibility status for new employees physically performing services within the State of Nebraska also applies to any and all subcontractors utilized by the Consultant in performing this contract, if applicable. The Consultant will be responsible to the Community for enforcing this requirement with Consultant subcontractors.

25. Governing Law

This Agreement will be governed by the laws of the State of Nebraska, without regard to that body of law controlling conflicts of law. Any legal proceeding arising out of, or relating to this Agreement shall be instituted in any court of general jurisdiction in the State of Nebraska.

This agreement contains all terms and conditions agreed to by the CITY and the Consultant. The attachments to this agreement are identified as follows:

Attachment "A", Scope of Services and Fee Schedule – Construction Management

WITNESS WHEREOF, the CITY and SENDD have executed this contract agreement as of the date and year last written below.

CITY OF CRETE, NEBRASKA

By: _____
Title: Mayor

Date: _____

CONSULTANT: SOUTHEAST NEBRASKA DEVELOPMENT DISTRICT

By: _____
Title: Executive Director

Date: _____

**PROFESSIONAL SERVICE/CONSULTANT AGREEMENT
BETWEEN CITY OF CRETE, NEBRASKA & SENDD
CDBG-Downtown Revitalization: #15-DTR-102 Housing Mgmt**

Attachment "A"- Scope of Services and Fee Schedule: Construction Management

1.0 Scope of Services – Construction Management

SEND D shall perform in a satisfactory and proper manner, as determined by the City of Crete, the following work:

1.1 Costs Associated with Davis-Bacon and Related Acts (DBRA) Compliance

- A. Securing applicable general wage determination.
- B. Ensuring all applicable wage rates and labor standard provisions are included in the bid specifications and contract documents.
- C. Monitoring contractor compliance, including but not limited to:
 - a. Verification that all project contractors and/or subcontractors are registered and active in the System for Award Management (SAM) prior to award;
 - b. Site visits to ensure all required federal and state informational posters are properly displayed throughout the project;
 - c. Payroll verifications, or the receipt and review of signed weekly payrolls submitted by all project contractors and/or subcontractors; and
 - d. Completion of employee interviews under all identified wage classifications.

1.2 Amendments

The CITY may, from time to time, request changes in the Scope of Services of SEND D to be performed hereunder. Such changes, including any increase or decrease in the amount of SEND D's compensation, which are mutually agreed upon by and between the CITY and SEND D, shall be incorporated in written amendments to this Contract.

3.0 Fee Schedule and Compensation Procedures

3.1 Compensation Procedures

For purposes of this contract, the cost for performing services outlined in Article 1.0 of this Contract Attachment "A", shall be provided to the CITY on an actual cost incurred basis up to a **maximum total of \$8,000**. The City agrees to pay SEND D for costs incurred within a reasonable period of time following presentation of a detailed accounting of incurred expenses.

3.2 Amendment of Compensation Rate

Provided that actual expenses documented by SEND D exceed the total allowed by the NDED in their Contract with the City, it is hereby agreed and understood by the signatories to this Contract that SEND D may enter into a separate agreement with other parties to recover, in part or in total, those expenses not allowed under this Contract.

3.3 Accountability

SEND D shall document expenditures of funds in accordance with the purposes and conditions of this contract.



MARCH PROBLEM GAMBLING AWARENESS MONTH

WHEREAS, there are individuals and families in our community adversely affected by problem gambling; and

WHEREAS, compulsive gambling is often hidden from family members, social services and mental health professionals; and

WHEREAS, compulsive gambling often occurs in combination with other disorders such as chemical dependency and depression; and

WHEREAS, it is important to raise awareness of the warning signs of compulsive gamblers and connect them with professional help.

NOW, THEREFORE, I, Roger W. Foster, Mayor of Crete, Nebraska, do hereby proclaim March, 2018, as “**Problem Gambling Awareness Month**” and urge citizens to learn more about the consequences of problem gambling and help available through the Nebraska Gamblers Assistance Program.

Date: _____

Signed: _____
Mayor Roger W. Foster

(SEAL)

Resolution 2018-02

WHEREAS, the City maintains the City of Crete, Nebraska Pension Plan (the “Plan”); and

WHEREAS, the City desires to amend the Plan as required by the IRS as a condition of its issuance of a favorable determination letter on the qualified status of the Plan (the “Second Amendment”), and to make a submission of the Plan to the IRS in accordance with the voluntary correction program submission (“VCP Submission”) regarding the adoption of the Second Amendment.

NOW, THEREFORE, BE IT RESOLVED, that the City Council authorizes and directs the Mayor to execute the Second Amendment to the Plan in substantially the form that was presented to the City Council at its meeting.

BE IT FURTHER RESOLVED, that the City Council authorizes and directs the Mayor and City Clerk to take such actions and execute such documents as are necessary or appropriate to make a VCP Submission regarding the adoption of the Second Amendment.

BE IT FURTHER RESOLVED, that the City Council authorizes and directs the Mayor and City Clerk to take such actions and execute such documents as they deem necessary or appropriate to carry out the intent and purposes of the above preambles and resolutions, and to cause the Plan to be administered according to its terms and applicable law.

Dated: _____

MAYOR

ATTEST:

CITY CLERK

(SEAL)

**SECOND AMENDMENT TO THE
CITY OF CRETE, NEBRASKA PENSION PLAN**

WHEREAS, the City of Crete, Nebraska (the "Employer") has determined that the City of Crete, Nebraska Pension Plan (the "Plan") should be amended as required by the Internal Revenue Service as a condition of its issuance of a favorable determination letter on the qualified status of the Plan.

NOW THEREFORE the Plan is amended to read as follows, effective August 1, 2013:

1. Subsection 4.4(a) is amended to read as follows:

(a) The maximum Annual Additions that may be allocated to the Account of any Participant for any Plan Year under this Plan and all Related Plans cannot exceed the lesser of: (1) \$40,000, as adjusted for cost of living increases by the Secretary of the Treasury, or (2) 100 percent of the Participant's Compensation for the Limitation Year. For purposes of this Section 4.4, "Compensation" excludes (i) any contribution for medical benefits (within the meaning of Code Section 419A(f)(2)) after separation from service that is otherwise treated as an Annual Addition, (ii) any amount otherwise treated as an Annual Addition under Code Section 415(l)(1), and (iii) any Employee Contributions picked up by the Employer pursuant to Code Section 414(h). The adjusted limitation is effective as of January 1 of each calendar year and is applicable to Plan Years ending with or within that calendar year.

IN WITNESS WHEREOF this Amendment has been executed by the Employer
on _____, 2018.

CITY OF CRETE, NEBRASKA

By: _____
Roger Foster, Mayor

4.4 Maximum Annual Additions.

(a) The maximum Annual Additions that may be allocated to the Account of any Participant for any Plan Year under this Plan and all Related Plans cannot exceed the lesser of: (1) \$40,000, as adjusted for cost of living increases by the Secretary of the Treasury, or (2) 100 percent of the Participant's Compensation for the Limitation Year. For purposes of this Section 4.4, "Compensation" excludes (i) ~~(excluding~~ any contribution for medical benefits (within the meaning of Code Section 419A(f)(2)) after separation from service that is otherwise treated as an Annual Addition, (ii) ~~and excluding~~ any amount otherwise treated as an Annual Addition under Code Section 415(l)(1), and (iii) any Employee Contributions picked up by the Employer pursuant to Code Section 414(h). The adjusted limitation is effective as of January 1 of each calendar year and is applicable to Plan Years ending with or within that calendar year.

RESOLUTION 2018-03

WHEREAS: Section 39-2115 and Section 39-2119, 1969, C.S.-R.S. of Nebraska 1943 requires that each County and Municipality prepares a one and six year, specific road or street improvement plan and to file same with the State Highway Commission on or before March 1; and

WHEREAS: The Mayor and City Council of the City of Crete in compliance with the statutes and regulations of the State Highway Commission, did hold a public hearing on the proposed one and six year specific street improvement plans in the City Hall on February 6, 2018, in accordance with the "Notice of Public Hearing," a certified copy of such notice is attached, and

WHEREAS: There were no objections filed or amendments made to the one and six year plan on file with the City Clerk and as presented at the hearing.

NOW THEREFORE, BE IT RESOLVED: That the City Council does hereby approve said one and six year plan, as filed with the City Clerk, a copy of which is attached hereto,

BE IT FURTHER RESOLVED: That the Mayor of the City is authorized to sign this resolution on behalf of the City Council and the City Council hereby approves the proposed one and six year plan.

THE CITY COUNCIL OF CRETE

Mayor

ATTEST:

City Clerk

(SEAL)

STATE OF NEBRASKA)
) ss.
COUNTY OF SALINE)

I, Jerry L. Wilcox, City Clerk of Crete, Nebraska, certify that the above Resolution was passed and adopted by the Mayor and City Council on February 6, 2018.

City Clerk

Resolution 2018-04

WHEREAS, the City operates the Public Library; and

WHEREAS, the City desires to amend the policies governing the use of the Public Library by the citizens and patrons.

NOW, THEREFORE, BE IT RESOLVED, that the City Council approves the Check Out and Renewal Policies to read as follows:

Check Out and Renewal Policies

- Individual card holders may borrow up to twenty items from the library at one time. Patrons with a family card may borrow up to forty items.
- A maximum of eight (8) DVDs may be checked out at any one time.
- Books, audio books, cake pans and DVDs may be checked out for three weeks.
- Magazines may be checked out for one week.
- Material may be renewed as long as there have been no other requests for it. Generally, a maximum of two renewals is allowed, but this is determined on a case by case basis

BE IT FURTHER RESOLVED that the City Council approve the Use of Library Policy to read as follows:

Use of Library

Within the library facility itself, the use of all reference books, magazines, other books, and public computers is available to all at no cost. There is a charge for using the copy machine, printing from patron computers, and laminating materials.

To borrow materials from the library, patrons must obtain a library card. Patrons residing within the following areas will not be charged for a library card:

- Saline County residents
- Rural Crete addresses that reside outside of Saline County

Patrons who do not live within the two areas listed above will be required to purchase an annual non-resident library card for \$30.00 per year. Cards may be obtained on an individual basis or as a family.

Adult patrons are required to show proof of identification and current address with a driver's license or some other picture I.D. Children 15 years old and younger must have a parent's signature on their application, along with their parents' driver's license number and address verification. Patrons may be asked to bring a piece of mail that they have received at their current address to verify that address. Patrons who own property within the City limits but do not reside within the City limits must provide proof of this ownership

(i.e. a tax statement or online verification through Saline County's website.) in order to be considered a resident card holder.

Service to library patrons will not be denied or abridged because of gender, age, religion, race, social, economic or political status.

Use of the public library or its services may be temporarily denied for due cause by the Director. Such cause may include failure to return materials and to pay fines, destruction of property, or other objectionable conduct on library premises.

Dated: _____

MAYOR

ATTEST:

CITY CLERK

(SEAL)

RESOLUTION NO. _____

WHEREAS, the Deferred Action for Childhood Arrivals (DACA) Program, which grants undocumented immigrants who arrived in the United States as minors, otherwise known as “Dreamers,” a renewable two-year work permit and period of deferred action from deportation, has been terminated, leaving Dreamers to face an ambiguous future; and,

WHEREAS, Dreamers have made the United States their permanent home having arrived in this country at a very young age; and

WHEREAS, Dreamers have integrated into American society, and in many cases have become high achievers and integral members of our communities; and,

WHEREAS, more than 800,000 young people across the nation and 3400 young Nebraskans have been able to come out of the shadows to obtain valid driver’s licenses, enroll in college, legally work, and pay taxes; and,

WHEREAS, these same Dreamers will lose their legal right to work and contribute to our economies; and,

WHEREAS, it is now up to Congress to enact legislation that will protect and offer stability to America’s Dreamers so that they may continue to fully engage in our society.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CRETE, NEBRASKA:

THAT, the City Council hereby urges Congress to promptly enact the necessary legislation to protect the futures of our country’s Dreamers.

Dated this _____ day of _____ 20____.

Mayor

ATTEST:

City Clerk

ORDINANCE NO. 2038

AN ORDINANCE OF THE CITY OF CRETE, NEBRASKA, TO AMEND CITY CODE, CHAPTER 9 BUILDING REGULATIONS, ARTICLE 2 BUILDING PERMITS, SECTION 11-201, BUILDING PERMITS; PROVIDING FOR REPEAL OF ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith; ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM, AND PROVIDING FOR A TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.

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

Section 1. That Chapter 9, Article 2, Section 9-201 be amended to read as follows:

§9-201 BUILDING PERMITS. Any person desiring to commence or proceed to erect, construct, enlarge, alter, repair, improve, remove, convert or demolish any building or dwelling, or cause the same to be done, shall file with the Building Official an application for a building permit. The application shall be in writing on a form to be furnished by the Building Official for that purpose. Every such application shall set forth the legal description of the land upon which the construction, relocation or demolition is to take place, the nature of the use or occupancy, the principal dimensions, the estimated cost, the names of the owner, architect, and contractor, and such other information as may be requested thereon. Application shall be accompanied with three (3) sets of building plans. The building Official shall use his best efforts (within the limitations of the building permit program) in, the issuing of permits, collecting of permit fees and making the periodic inspections to determine that the owner is making the repairing, remodeling or new construction in compliance with zoning district regulations and all adopted City Building and Housing Codes.

A. Fees payable upon application for permit for the work listed and above set forth shall be based on the estimated costs as follows:

Residential, Commercial, Remodel, and Repair (+ plan review fee for commercial project)

\$ 1.00 to \$ 2000.00	\$27.00
\$ 2001.00 to \$ 5000.00	\$48.00
\$ 5001.01 to \$ 100,000.00	\$48.00 for the first \$5,000.00 + \$4.28 per \$1,000.00 fraction thereof.
\$ 100,000.01 to \$ 500,000.00	\$455.00 for the first \$100,000.00 + \$2.14 per \$1,000.00 fraction thereof.
\$ 500,000.01 to \$ 1,000,000.00	\$1,311.00 for the first \$500,000.00 + \$1.60 per \$1,000.00 fraction thereof.
\$ 1,000,000.01 and over	\$2,113.00 for the first \$1,000,000.00 + \$1.07 per \$1,000.00 fraction thereof.

Residential Plumbing Permits

Residential Plumbing Package, new construction only.	\$37.50 per dwelling unit.
Plumbing permit issuance fee	\$18.25 +
Water service line	\$18.25
Sewer service line	\$18.25
Lawn irrigation system	\$16.00
Water heater	\$ 8.50
Water conditioner	\$ 8.00
Water closet	\$ 6.50
Lavatory	\$ 6.50
Bathtub	\$ 6.50
Sink	\$ 6.50
Shower	\$ 6.50
Garbage disposal	\$ 6.50
Laundry tub	\$ 6.50
Floor drain	\$ 4.25
Clothes washer	\$ 4.25
Dish washer	\$ 3.25

Commercial Plumbing Permits

Based on the dollar amount of the plumbing contract.

Plumbing permit issuance fee	\$ 18.25 +
\$ 1.00 to \$ 500.00	\$ 21.50
\$ 500.01 to \$ 1500.00	\$ 43.00
\$ 1501.00 to \$ 5000.00	\$150.00
\$ 5001.00 to \$ 10,000.00	\$321.00
\$ 10,000.01 to \$ 25,000.00	\$428.00
\$ 25,000.01 to \$ 50,000.00	\$535.00
\$ 50,000.01 to \$ 100,000.00	\$642.00
\$ 100,000.01 and over	\$642.00 for the first \$100,000.00 + \$1.07 per \$1,000 fraction thereof.

Residential Mechanical Permits

Mechanical permit issuance fee, new construction only	\$37.50 per dwelling unit
Furnace replacement only	\$21.50
Central air replacement only	\$21.50

Commercial Mechanical Permits

Based on dollar amount of mechanical contract.

Mechanical permit issuance fee	\$ 37.50 +
\$1.00 to \$ 500.00	\$ 21.50
\$ 500.01 to \$ 1500.00	\$ 43.00
\$ 1500.01 to \$ 5000.00	\$150.00
\$ 5000.01 to \$ 10,000.00	\$321.00
\$ 10,000.01 to \$ 25,000.00	\$428.00
\$ 25,000.01 to \$ 50,000.00	\$535.00
\$ 50,000.01 to \$ 100,000.00	\$642.00
\$ 100,000.01 and over	\$642.00 for the first \$100,000.00 + \$1.07 per \$1,000 fraction thereof.

Miscellaneous permit fees

<u>Additional Inspection</u>	\$ 40.00
<u>Non-permitted work</u>	\$ 80.00
Sign permit	\$ 27.00 minimum or \$1.00 per sq. ft.
Awning Sign permit	\$ 40.00 minimum or \$4.00 per sq. ft.
Fence permit	\$ 16.00/\$21.50 easement encroachment
Moving permit	\$ 70.00
Zoning change	\$110.00
Subdivision review	\$160.00
Variance request	\$135.00
Mobile home placement	\$ 27.00
Demolition Permit	\$ 11.00
Curb cut permit	\$ 8.50 per LF/\$50 minimum
Water well permit	\$ 50.00
Onsite waste water	\$ 50.00
Plan review fee	\$ 50.00

Water tap fee:

¾" service	\$ 588.50 + \$9.50 per foot over 60 feet
1" service	\$ 642.00 + \$11.00 per foot over 60 feet
1.5" service	\$ 883.00 + \$15.00 per foot over 60 feet
2" service	\$1,284.00 + \$21.50 per foot over 60 feet

Sewer tap fee:

4" service	\$ 615.00 + additional charges for removal and replacement of paving, curbs, gutter, sidewalk, etc...
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B. Value for determination of estimated costs of projects for purposes of building permits:

The following square footage valuations will be used in calculating permit fees for new residential construction, additions, remodels and residential accessory buildings:

Dwelling	\$81.52
Finished Basement	\$24.56
Unfinished Basement	\$16.40
Garage	\$19.14
Deck	\$14.41
Driveway	\$ 3.45

Amended by (Ord. No. 1608, 09/07/04; Ord. No. 1729, 04/07/09; Ord. No. 1861, 06/04/13)

Section 2. That the above section shall be codified as part of the Crete City Code as stated herein.

Section 3. All ordinances and parts or ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall be published in pamphlet form and shall take effect and be in full force and effect

from and after its passage and approval and publication as provided by law.

PASSED AND APPROVED this ____ day of _____, 2018.

ATTEST:

MAYOR

CITY CLERK

Plumbing Permit Application

 Residential

 Commercial

JOBSITE ADDRESS

Address		Legal Description	
Property owner or business name		Phone	Building Permit # if applicable

Work is being Performed by:

 Plumbing Contractor

 Homeowner

Name		Phone	Crete Plumbers Registration #	
Address		City	State	Zip
Email		Application Date	<input type="checkbox"/> New Construction	<input type="checkbox"/> Repair
			<input type="checkbox"/> Remodel	<input type="checkbox"/> Replace

Description of work to be completed:

Residential Plumbing Fees:	FEE	QTY	Total	Commercial Plumbing Fees		
Residential New Construction	\$ 37.50			Plumbing \$ Contract Amount		
Includes 2 rough in inspections and 1 final				Fee based on contract see fee schedule		
Additional inspection fees	\$ 40.00			Issuance fee		\$ 18.25
Residential Remodel Issuance fee	\$ 18.25			Add fee based on the contract amount		
Water Service line	\$ 18.25			1.00 to 500.00	\$ 21.25	
Sewer Service line	\$ 18.25			500.01 to 1500.00	\$ 43.00	
Water Heater	\$ 8.50			1501.00 to 5000.00	\$ 150.00	
Water Conditioning System	\$ 8.00			5000.01 to 10,000.00	\$ 321.00	
Water Closet	\$ 6.50			10,000.01 to 25,000.00	\$ 428.00	
Lavatory	\$ 6.50			25,000.01 to 50,000.00	\$ 535.00	
Bathtub	\$ 6.50			50,000.01 to 100,000.00	\$ 642.00	
Sink	\$ 6.50			100,000.01 and over	\$ 642.00	
Shower	\$ 6.50			\$642 plus add \$1.07 per \$1,000 over \$100,000		
Garbage disposal	\$ 6.50			Water & Sewer Service Fees		
Laundry sink	\$ 6.50			3/4" service + 9.50 per foot over 60'	\$ 588.50	
Floor Drain	\$ 6.50			1" service + 11.00 per foot over 60'	\$ 642.00	
Clothes Washer	\$ 4.25			1.5" service +15.00 per foot over 60'	\$ 883.00	
Dish Washer	\$ 4.25			2" service + 21.50 per foot over 60'	\$ 1,284.00	
Sump	\$ 6.50			4" Sanitary Sewer tap fee	\$ 615.00	
Lawn Irrigation System	\$ 16.00			New <input type="checkbox"/> Well <input type="checkbox"/>		
Backflow Preventer	\$ 6.50			Repair <input type="checkbox"/> Capping <input type="checkbox"/>		
Backwater Valve	\$ 6.50			Well	\$ 50.00	
Non permitted work fee	\$ 80.00			On Site Wastewater	\$ 50.00	
Total Fee				Total Fee		

Name (Print)		Signature	
Plumbing Contractor or Homeowner (Print)		Signed	Date:

Applicant must be a registered Master Plumber with the City of Crete. Rough-in work must be inspected before concealed. Final inspection required before occupancy permit will be issued. Work must conform to the 2009 Uniform Plumbing Code with local Amendments and City ordinances. A copy of Plumbers registration must be filed with the city per city code 9-709, also must provide a valid certificate of insurance and post a \$3,000 performance bond. Non-metallic water lines buried need tracer wires. All backflow devices must be submitted in advance for approval, as the City maintains a list of USC Approved Backflow Preventers.

League of Nebraska Municipalities

2018 MIDWINTER CONFERENCE

*Nebraska's Cities and Villages
Celebrate Public Service*



**Feb. 26-27, 2018
Cornhusker Marriott Hotel
Lincoln, Nebraska**

Wendall Gaston
League President
Council Member, Sidney



2018 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 26-27, 2018



Tentative Conference Program (subject to change)

Monday, February 26, 2018

7:15–7:45 am **Registration:** Visit Display Area (coffee and rolls available)

7:45–8 am **Welcome**
Welcome by League President Wendell Gaston, Council Member, Sidney
Host City Welcome

8–9 am **2018 Retail Trends and How to Develop a Retail Recruitment Strategy:** The Retail Coach is a national retail consulting, market research and development firm that combines strategy, technology and creative expertise to develop and deliver high-impact retail recruitment and development strategies to local governments, chambers of commerce and economic development organizations.
Aaron Farmer, Senior Vice President, “The Retail Coach,” who is a nationally recognized speaker and consultant

9 am-4 pm **Fire Chiefs Section Meeting**

9–9:15 am **Break:** Visit Display Area

9:15–10:30 am **League Legislative Update**
L. Lynn Rex, Executive Director, LNM

10:30–10:45 am **Break:** Visit Display Area

10:45-11:45 am **Concurrent Sessions:**

A. Right of Way Management for High-Tech Applicants: Small cells, towers and new devices that want to access municipal right of way.
(Session repeated at 1:45 pm)

B. Healthcare for Municipal Employees in the Future: Learn about the issues, status and implementation.
(Session repeated at 1:45 pm)

C. CORE TOPIC – Employment Policies and Procedures: Elected and appointed officials need to know what should be included in employment policies and procedures, including anti-harassment policies.
(Session repeated at 1:45 pm)

D. Nebraska City-County Management Association (NCMA) Update: This session for only NCMA members will discuss important issues of concern.

11:45 am-12 pm **Break:** Visit Display Area

2018 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 26-27, 2018



Monday, February 26, 2018 (con't.)

12–1:30 pm **Luncheon**
Special Keynote Address

1:30–1:45 pm **Break:** Visit Display Area

1:45–2:45 pm **Concurrent Sessions:**

A. Right of Way Management for High-Tech Applicants: Small cells, towers and new devices that want to access municipal right of way.
(Repeat of 10:45 am session)

B. Healthcare for Municipal Employees in the Future: Learn about the issues, status and implementation.
(Repeat of 10:45 am session)

C. CORE TOPIC – Employment Policies and Procedures: Elected and appointed officials need to know what should be included in employment policies and procedures, including anti-harassment policies.
(Repeat of 10:45 am session)

D. “Service” and “Comfort” Animals: Learn how to effectively regulate “service” and “comfort” animals in public buildings and places in compliance with ADA requirements.

2:45–3 pm **Break:** Visit Display Area

3–4 pm **Section Meetings:**
City Managers/Administrators
Clerks
Larger Cities
Smaller Cities and Villages
Utilities Section

4–4:15 pm **Break:** Visit Display Area

4:15–5:45 pm **Concurrent Sessions:**

A. Nebraska Expressways for Economic Development (NEED) Meeting: Property tax relief proposals have fiscal notes of \$1.1 billion; transportation infrastructure funding needs to be protected! Be updated on the critically important role of NEED in the coalition’s lobbying effort to help pass LB 960 in 2016 to expedite completion of Nebraska’s expressway system; NEED was instrumental in passing LB 84 in 2011 and LB 610 in 2015 to provide additional funds for transportation infrastructure.

B. Important League Meeting for LARM Members: There has been a tremendous amount of misinformation about LARM. Please make plans now to attend this session to get the FACTS. Any municipal official is welcome to attend without paying a registration fee for this session, regardless of whether your municipality is a LARM member.

2018 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 26-27, 2018



Tuesday, February 27, 2018

6:30-8 am Meeting of Mayors and Village Board Chairs

8 am Registration: Visit Display Area (coffee and rolls available)

8:15–9:15 am Concurrent Sessions:

- A. Groundbreaking Tools to Make 21st Century Infrastructure Decisions:** Drones and 3D models.
(Session repeated at 9:30 am)
- B. Using the “Certified Local Government (CLG) Program” in Your Municipality:** The CLG Program is a community wide preservation assistance program for historic preservation. With CLG status, your municipality is eligible for grants, training and other benefits.
(Session repeated at 9:30 am)
- C. CORE TOPIC – Tax Increment Financing (TIF):** Panel discussion about TIF requirements, pending legislation and relevant issues.
(Session repeated at 9:30 am)
- D. Labor Relations Update:** Learn about the recent CIR case involving the City of Bellevue and related issues.
(Session repeated at 9:30 am)

9:15–9:30 am Break: Visit Display Area

9:30–10:30 am Concurrent Sessions:

- A. Groundbreaking Tools to Make 21st Century Infrastructure Decisions:** Drones and 3D models.
(Repeat of 8:15 am session)
- B. Using the “Certified Local Government (CLG) Program” in Your Municipality:** The CLG Program is a community wide preservation assistance program for historic preservation. With CLG status, your municipality is eligible for grants, training and other benefits.
(Repeat of 8:15 am session)
- C. CORE TOPIC – Tax Increment Financing (TIF):** Panel discussion about TIF requirements, pending legislation and relevant issues.
(Repeat of 8:15 am session)
- D. Labor Relations Update:** Learn about the recent CIR case involving the City of Bellevue and related issues.
(Repeat of 8:15 am session)

10:30–10:45 am Break: Visit Display Area

2018 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 26-27, 2018



Tuesday, February 27, 2018 (con't.)

10:45–11:45 am Concurrent Sessions:

- A. UNO/UNK/NDOT Partnership:** Be informed about the important partnership involving the University of Nebraska – Omaha, University of Nebraska – Kearney and the Nebraska Department of Transportation (NDOT) regarding a long-term planning and policy project to improve access to public transportation in rural Nebraska. NDOT has created six regions where coordinating councils and transit plans will be developed.

- B. Municipal Land Bands:** Learn how Municipal Land Banks acquire vacant, abandoned or dilapidated properties and either renovate or demolish them for future use and growth. This redevelopment tool transforms neighborhoods and creates more affordable housing. If LB 854 passes this session, any municipality would be allowed to create a land bank. Currently, only Omaha and cities in Sarpy County are authorized to do so.

- C. CORE TOPIC – Grant Availability, Applications and Requirements:** Be informed about the requirements for Community Development Block Grants (CDBGs); start preparing now for your next grant from the Civic and Community Center Financing Fund (CCCFF)!

- D. Successfully Handling a Major Infrastructure Project:** Learn about the practical implications, planning, policies, procedures and related staff work necessary to address the infrastructure needs of Costco in Fremont, one of the largest economic development projects in the state.

11:45 am–12 pm Break: Visit Display Area

12 pm Designated Delegates with White Ribbons on Their Name Badges
Please pick up your Senator's nametag at the registration desk and greet your State Senator at the door.

12–1:10 pm Senator Appreciation Luncheon

1:10 pm Adjournment – Thank you for coming! Please drive safely!

2018 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 26-27, 2018



Delegate Registration

Municipality: _____

Name (as you want it to appear on name tag): _____

Title: _____ Spouse (if attending): _____

First League Conference? Yes _____ No _____

Check # _____ enclosed for \$ _____ (Advanced payment encouraged)

Billing address: _____

Phone: _____ Email: _____

Conference:	Through Feb. 6	After Feb. 6
(Includes handbook; meals are extra)		
Per city/village official, League member	_____ \$325	_____ \$355

Partial conference attendance:	Through Feb. 6	After Feb. 6
(Includes handbook; meals are extra)		
Monday sessions	_____ \$230	_____ \$260
Tuesday morning only	_____ \$140	_____ \$170

Conference Total: \$ _____

Meals: (not included in registration fee; indicate number needed by Feb. 6)

Monday Luncheon	_____ \$25
Tuesday Senator Appreciation Luncheon	_____ \$25

Meals Total: \$ _____

Conference Information

- Preregistration deadline is **Feb. 6**. Registrations received after this date will incur higher registration costs and are not guaranteed handbooks.
- Advance registrations not cancelled by this date or "no shows" will be billed for any handbooks and reserved meal tickets.
- If you need special accommodations or equipment at this conference, contact the League office by **Feb. 6**.
- Additional Conference Handbooks must be ordered by **Feb. 6: \$55 each**
- Additional Newly Elected and Appointed Officials Handbooks must be ordered by **Feb. 6: \$55 each**

Mail registration and payment to: League of Nebraska Municipalities, 1335 L Street, Lincoln, NE 68508, or fax 402-476-7052

2018 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 26-27, 2018



Conference Information

Designed for elected or appointed officials, the focus of the **2018 Midwinter Conference** will be current and proposed legislation and how it affects local governments. A highlight of the two-day conference will be a state Senators appreciation luncheon, which offers municipal officials an opportunity to meet and visit with their state Senators.

Feb. 6 is the preregistration deadline. Registrations received after this date will incur higher registration costs and will not be guaranteed printed conference materials. Advance registrations not cancelled by this date or “no shows” will be billed for handbooks and reserved meal tickets.

Hotel Reservations

- All conference sessions will be held at the Cornhusker Marriott Hotel, 333 South 13th Street, Lincoln, NE 68508.
- To make room reservations at the Cornhusker, call 1-866-706-7706 or 402-474-7474. When calling to reserve a room, please state that you are attending the League’s conference to obtain the special room rate. The deadline for reserving a room is **Feb. 9**.
- The room rate is \$119 for a single or double room with Government ID card. If you need an ID card, contact the League office. Individual guest accounts are payable at check out by cash or credit card.
- Check in time is approximately 4 p.m.; check out time is 11 a.m.
- If you need special accommodations or equipment at this conference, contact the League office by **Feb. 6**.
- Additional Conference Handbooks:** \$55 each. (If registration is not cancelled by **Feb. 6**, delegate may be charged for handbooks.)
- To meet printing schedules for the conference materials, sponsor fund or display table information must be returned by **Feb. 6**.
- For your comfort, we recommend that you wear layered clothing or bring a jacket because heating and cooling conditions may vary.

Crete Fire & Rescue Department

P.O. Box 411
Crete, Nebraska 68333
(402) 826-FIRE (3473)



Department Meeting
November 14, 2017

1900 hours

President Yost called the September department meeting of the Crete Volunteer Fire & Rescue Department to order at 1900 hours with 24 members in attendance.

President Yost read the open meeting rules: The Fire & Rescue Department has posted a copy of the open meetings ACT. Laws of the State of Nebraska, in the back of the meeting room, additional copies are available to read. If anyone wishes one during this meeting, please make us aware. As each agenda item is considered, if there are any questions concerning the agenda item please make us aware of these questions.

Public

Nobody Present

Officers Reports

Chief Tod Allen: *WORK

Assistant Chief Rod Kuss: *ABSENT. *No questions for Rod at this time.

Fire Captain Matt Bakker: *Recruit training: will be starting up early December. If you want to get certified on trucks please contact Matt and he can come down and work on that with you. *Hazmat class: there was some misunderstanding on the state requirements. Tod talked to Burke and all we need to have is awareness. He will be setting something up and teaching it. If you have it through your jobs, that training doesn't count since this is from a rescue standing. *Question: where are we with pagers? Tod talked to Tom and Matt is waiting to hear back. No other questions for Matt.

Fire 1st Lieutenant Harrison Gaman: *Nothing at this time. No questions for Harrison at this time.

Fire 2nd Lieutenant Adam Kuss: *ABSENT. *No questions for Adam at this time.

Rescue Captain James Yost: *Medi-Teddies: We don't have any currently. Whenever we give one out, we need to fill out a paper and turn it in to James' box on his desk. *License updating: please make sure you do that online if you haven't done it yet. We printed them off for those of you that have updated. *IV certified: you can't draw blood, make sure the paramedic does that. *If someone calls 911, you have to do an evaluation on the patient, even on refusals or lift assists. *We purchased 5 800 radios-they are used but they are in great shape. There is one on each of the ambulances, on #91, there will be one on #95, and Tod got one. Make sure you have them on SOUTH. *SIM truck going around-it is a mobile simulation lab. They will be coming on February 5th. They would like three groups. The time slots will be posted for you to sign up. *Bryan West has given us a template of what they would like to see in a report on any trauma that we bring in. No questions for James at this time.

Rescue 1st Lieutenant Terry Petracek: *We had an ambulance down the other day because it didn't have any heat. Josh Forrest and James Yost were able to fix it! *With the Ferno cots, make sure the shoulder straps aren't

caught between the cot and the charger. *We are going to get some new batteries. They are only lasting a call or two. *No questions for Terry at this time.

Rescue 2nd Lieutenant Colin Gaman: *Nothing at this time *No questions for Colin at this time.

Ambulance Administrator Janina Bakker: *We had a transfer meeting. If you weren't able to come, see Janina and she will get you caught up on what was discussed. *No questions at this time.

Secretary Jenna Arneson: *Thank you to those that served and put in time at the Intermediate School during the lunch hours. The students and the staff enjoyed it! No questions for Jenna at this time.

Treasurer Janina Bakker: *As an FYI, we had some problems with the credit card. There was another fraud from back in June that wasn't caught when the first one was caught. After much hassle, it was decided by the officers to get rid of the credit card and we will just have our checking account and debit card. *There is a system for the debit card now. You will need to see Janina to get the card. *We got the grant money back finally for the BBQ so that can now be audited. The general account also needs to be audited. The football account was audited and is all squared away. The ending balance for the football account is \$464.29. *No questions for Janina at this time.

Vice President Adam Kuss: *ABSENT. * No questions for Adam at this time.

President Stephanie Yost: *She passed around the committee sign-up sheet for the upcoming year, please fill out your top three choices.

Committee Reports

The Holiday Party/Dinner Dance: Santa Claus has been contacted and is a go. Others that are signed up make sure you talk to Steph to make sure you know what needs to be done.

Dinner Dance: We are working on invitations, flowers, and raffle items. If we do prime rib, they are wanting just under \$27.20/plate with the 9%, which would be about \$30. Janina has contacted the VFW club for prices on prime rib as well as the Brew House. If we go with beef tenderloin/chicken our cost goes down to \$17/plate. January 6 is still the date. We have also looked into having it catered. Janina received an email today but the prices were not correct. Janina would like to have a committee meeting in the next week. Would Monday at 1800 work? If you would like to help with dinner dance please come to the meeting.

By-Laws: Just as a follow-up on the bylaws committee. We have been approached about the SOP that was implemented. The first thing that came up is that we had two people with zeros for the month of October, and four from the month before. If you aren't making it for calls, maybe you don't need to be here anymore. When we were approached about implementing the 10%, we can't really enforce it, but our by-laws state we are to make calls. If you don't want to enforce an SOP, that's fine. However, we can enforce the by-laws. If you have questions, please ask. No questions for Terry at this time.

Building: We are looking at replacing the east bay door. Two panels are completely shot. It's looking like \$5,000-\$8,000 to replace it. He did seal up all of the other doors. *The ice machine also appears to not be working. *Since a lot of lights get left on, they got motion sensor lights that will be getting put in. *The skids on #95 also need to get changed over.

Department Meeting Minutes

There was a motion by Harrison Gaman to accept the October meeting minutes, motion 2nd by Matt Bakker. Motion carried.

Claims

Treasurer presented the Claims to the membership. There was a motion by Archie Sukovaty to pay the October claims from the proper accounts, motion 2nd by Matt Bakker, motion carried.

Claims

<u>Claim #</u>	<u>To:</u>	<u>Description</u>	<u>Amount</u>
Card	Pinnacle Bank Visa	Parts for generator	\$146.47
Card	Subway	Fire prevention meal	\$45.15
5918	Crete Food Mart	Fire prevention meal	\$9.29
5919	James Yost	Air Fresheners	\$21.37
Card	Walmart	November Meeting Meal	\$94.84
Card	Walmart	November Meeting Meal	\$147.77
Total			\$464.89

Treasurer presented the Receipts to the membership. There was a motion by Greg Kraus to accept the October receipts and place them in the proper accounts, motion 2nd Luke Knoke motion carried.

Receipts

<u>Receipt #</u>	<u>From:</u>	<u>Description</u>	<u>Amount</u>
3591	City of Crete	Reimbursement for credit card payment	\$146.47
3592	October Interest		\$0.28
Total			\$146.75

Communications

The secretary shared the monthly communications. There was a motion to approve the communications by Greg Kraus, 2nd by James Yost. Motion carried.

Old Business

The officers decided to make a recommendation to pay the workers for the concert \$250 each out of the \$1500. It will be based on first come first served in the future, just like this on was. There was a motion by Arlin Pomajzl to approve the \$250 to each member that worked, 2nd by Bryan Heath. Motion carried.

We talked previously about the LifePak 15. James Yost made the recommendation to take some of the Memorial money and purchase one LifePak15, brand new for \$26,350.60. The quote has expired but he is guessing they will stand by the quote. This would give all three of our ambulances the exact same LifePak on it. Terry Petracek suggested we wait until December 12th meeting to see what we hear back with the assessment.

New Business

Smoke-Eater subscription is up. There was a motion by Archie Sukovaty to update the subscription, 2nd by James Yost. Motion carried.

Fire Prevention trailer: When we first got it Jack Oelschlager took it on. Then Jordan Lampilla took it on. This year it was kind of a mess. We discussed at officer's meeting to see if there is anyone that would like to take that on. For the past few years it hasn't been used. We are simply supplying it to other districts. Would there be any interest in selling it to another district? We also talked to see if there were active retired members that may like to take that on. We do get good donations and it is good PR. You can contact Tod or Steph if you have interest in being the contact person for that.

EMT Coats: Generally Blaine pays for the coats. They are currently done. It should be taken out of general account since it will be a reimbursement. There was a motion by Bryan Heath to pay for them out of the general account since it will be a reimbursement from a community member. Second by Greg Kraus. Motion carried.

Special Order of Business

William DeHart: voting on 6 month probation. Motion to proceed to ballot by Jill Kraus, second by Greg Kraus, motion carried. By a vote of 23 yes and 0 no William DeHart is moved to a full time member.

Voting of Julius Dickmader: motion to proceed to ballot by Brandon Smejdir, 2nd by Tina Rockenbach. Motion carried. By a vote of 24 yes and 0 no he will be made a probationary member.

Voting of Craig Bramhall: motion to proceed to ballot by Jill Kraus, 2nd by Brandon Smejdir. Motion carried. By a vote of 23 yes and 1 no he will be made a probationary member.

Voting of Emma Frerichs: motion to proceed to ballot by Greg Kraus, 2nd by Brandon Smejdir. Motion carried. By a vote of 21 yes and 3 no she will be made a probationary member.

We will be activating the nominating committee.

There was a motion by Archie Sukovaty to adjourn meeting at 2051 hours, 2nd by Greg Kraus. Motion carried.

Meeting adjourned 2051 hours

Vacancies: 13

Crete Fire & Rescue Department

P.O. Box 411
Crete, Nebraska 68333
(402) 826-FIRE (3473)



November Officers Meeting
November 28, 2017

1907 hours

President Stephanie Yost called the May officers meeting of the Crete Volunteer Fire & Rescue Department to order at 1907 hours with 9 officers in attendance.

President Yost read the open meeting rules: The Fire & Rescue Department has posted a copy of the open meetings ACT. Laws of the State of Nebraska, in the back of the meeting room, additional copies are available to read. If anyone wishes one during this meeting please advise. As each agenda item is considered, if there are any questions concerning the agenda item please make us aware of this request.

Public

*Nobody present

Officers Reports

Chief Tod Allen:

*Possibly have Nick Havlett look at 99-2. *The EMS coordinator, Matt is no longer in the running. They added so much to the job description that he said he didn't want it. *The contract with the hospital is going to be coming up. We are going to get the Minnesota people back down. The only thing that has changed is that the county is going to pay \$100 for every transfer. *The stand-by pay is going away. *We need a more detailed billing from ALS so we know what they are billing us for. *No questions for Tod at this time.

Assistant Chief Rod Kuss: *Nothing at this time. *No questions for Rod at this time.

Fire Captain Matt Bakker: *Update on #91, instead of ordering the part through Midwest, Arlo and Matt are making a stainless steel part. *Terry stated that the airline that goes in...there is a lot of moisture or something, looks like oil. Matt says there isn't a leak, but it sticks. He will look at it. *No questions for Matt at this time.

Fire 1st Lieutenant Harrison Gaman: *Nothing at this time. No questions for Harrison at this time.

Fire 2nd Lieutenant Adam Kuss: *Nothing at this time. No questions for Adam at this time.

Rescue Captain James Yost: *WORK *Nothing at this time. No questions for James at this time.

Rescue 1st Lieutenant Terry Petracek: *99-2 is frustrating. It's been down at Ford for over a week now. Somebody needs to follow up on it. *No questions for Terry at this time.

By-laws committee: It was found in the October 2011 meeting minutes how the by-laws that the city has are worded. The by-law committee will meet and make the necessary changes.

Rescue 2nd Lieutenant Colin Gaman: **Nothing at this time. No questions for Colin at this time.

Transfer Administrator Janina Bakker: *The pay with the transfer attendants. There should be a difference in pay between an EMT and a non-EMT. We should probably make a recommendation to the department. Janina's suggestion would be \$20.94 for an EMT and \$15.94 for a non-EMT. *No questions for Janina at this time.

Secretary Jenna Arneson: *Nothing at this time. *No questions for Jenna at this time.

Treasurer Janina Bakker: *Nothing at this time. No questions for Janina at this time.

*Dinner Dance: we have decided to go with Doane. We are going with brisket and chicken. Appetizers will be decided by the committee. Invitations have been sent out. *December meeting invites have been sent out.

Vice President Adam Kuss: *Nothing at this time. No questions for Adam at this time.

President Stephanie Yost: *We need to remember to set out the trophies at the December meeting for the retired members. No questions for Steph at this time.

*Holiday Open House is going as planned. *Nikki is now a CPR instructor. She will teach with Steph and she will be able to teach on her own.

*Motion to go into executive by Matt Bakker, 2nd by Terry Petracek at 1759. Motion to exit executive session by Terry Petracek, 2nd by Matt Bakker at 2022, with no action taken, motion carried.

Officers Meeting Minutes

*The October officer's meeting minutes were presented to the officers. There was a motion by Matt Bakker to approve the meeting minutes, 2nd by Harrison Gaman, motion carried.

Old Business

*Pagers: where are we with this? There are several that aren't working. We need to get these ordered.

New Business

*Tod got a bunch of 5" retired hose from Lincoln. He has looked into some electric wells and would possibly like to use the hose for a remote filling station. There will be some cost involved. If it gets to be too expensive he will bring it to the department.

Special Order of Business

*Nothing at this time.

Motion to adjourn meeting by Steph Yost. Second by Jenna Arneson. Motion carried. Meeting Adjourned at 2102.

Stephanie Yost
President Stephanie Yost

Jenna Arneson
Secretary Jenna Arneson

Crete Fire & Rescue Department

P.O. Box 411
Crete, Nebraska 68333
(402) 826-FIRE (3473)



Department Meeting
December 12, 2017

1920 hours

President Yost called the December department meeting of the Crete Volunteer Fire & Rescue Department to order at 1920 hours with 36 members in attendance.

President Yost read the open meeting rules: The Fire & Rescue Department has posted a copy of the open meetings ACT. Laws of the State of Nebraska, in the back of the meeting room, additional copies are available to read. If anyone wishes one during this meeting, please make us aware. As each agenda item is considered, if there are any questions concerning the agenda item please make us aware of these questions.

Public

Nobody Present

Officers Reports

Chief Tod Allen: *Thank you to Harrison and the crew for cooking the meal tonight, it was awesome! *The kids that did the design for the building, I'd like to have them come down and have a pizza party for them. *The ALS audit final meeting is going to happen pretty soon. It's not completely finished, there is still some negotiating. One benefit is that the county is going to kick in \$100 for every ALS that goes out. *I went to a tornado meeting at the hospital. We will probably be doing some exercises with that. *The repeater that was purchased a few years ago still hasn't been installed. *Everybody's life is different. Everybody has different things pulling them into here or out of here. We do not want to make people feel like crap when they show up to calls, even if they haven't been here for a while. Instead, let's boost them up.

Assistant Chief Rod Kuss: *Nothing at this time. *No questions for Rod at this time.

Fire Captain Matt Bakker: *We started our training program for the rookie recruit recently. This Sunday and next Sunday at 1:00 I will be doing some truck certifications. No other questions for Matt at this time.

Fire 1st Lieutenant Harrison Gaman: *We talked about I Am Responding. If you download the Page My Cell App, it has new updates that does the same thing as I Am Responding. In the Page My Cell App, go to settings and Status board. No questions for Harrison at this time.

Fire 2nd Lieutenant Adam Kuss: *Nothing at this time. *No questions for Adam at this time.

Rescue Captain James Yost: *99-1 broke down the other night. It did get back into service tonight. It is under warranty until early January. *February 5 for training, sign up for a time. This will take place of that night's training. There are spots for 30 people, EMTs take precedence first. *No questions for James at this time.

Rescue 1st Lieutenant Terry Petracek: *Nothing at this time. *No questions for Terry at this time.

Rescue 2nd Lieutenant Colin Gaman: *Nothing at this time. *No questions for Colin at this time.

Ambulance Administrator Janina Bakker: *Check the battery. On occasion it's not charging. If you notice let Janina know. *If there are two transfers, we can currently only take one rig out at a time. *No questions at this time.

Secretary Jenna Arneson: *Nothing at this time. *No questions for Jenna at this time.

Treasurer Janina Bakker: * Nothing at this time. *No questions for Janina at this time.

Vice President Adam Kuss: *Nothing at this time. * No questions for Adam at this time.

President Stephanie Yost: *There has been some restructuring of committees; I will pass it out at the next meeting. *CPR renewal: everyone is due next month. I am setting it up on the 15th. There will be sign ups posted out on the board. *No questions for Steph at this time.

Committee Reports

Auditing: Everything has been audited and everything is in balance. All of our account balances will be shared next month.

Activities: Janina shared the profits and expenses of each activity.

The Holiday Party/Dinner Dance: If you signed up for helping with Dinner Dance please see Janina after tonight's meeting to delegate things out.

The Holiday Open House: It was a good time. Anything that was left over went to the Elementary School as a donation.

Rotary Club: They would like to come to the station for a tour, kind of like what we do with the kids. February 21, 2018 at 1730. Tina will get a sign-up sheet out.

Department Meeting Minutes

There was a motion by Donavin Vigor to accept the November meeting minutes, motion 2nd by Will DeHart. Motion carried.

Claims

Treasurer presented the Claims to the membership. There was a motion by Archie Sukovaty to pay the November claims from the proper accounts, motion 2nd by Matt Bakker, motion carried.

Claims

<u>Claim #</u>	<u>To:</u>	<u>Description</u>	<u>Amount</u>
5920	Abloom Floral	(Rosecrans plant)	\$31.49
5821	Smoke Eater	Memberships	\$512.00
5822	Shirts 101	Coats	\$781.00
Card	Walmart	Office Supplies	\$18.43
Card	American Heart Association	Nikki CPR Instructor Certification class	\$30.00
5923	Crete Food Mart	November Meeting Meal	\$146.47
5924	Blue River Meats	December Meeting Meal	\$487.05
Card	Walmart	December Meeting Meal	\$191.89
Card	Walmart	December Meeting Meal	\$82.55
Total		171	\$2,280.88

Treasurer presented the Receipts to the membership. There was a motion by Donavin Vigor accept the November receipts and place them in the proper accounts, motion 2nd Josh Forrest motion carried.

Receipts

Receipt #	From:	Description	Amount
3593	Gold Star Martial Arts	Donation for standby	\$250.00
3594	Dwayne Doremus	Donation	\$10.00
3595	Norris Fire	Donation for use of smoke trailer	\$150.00
3596	Thomas Giltner	Harvey & Delores Kennedy Memorial	\$200.00
3597	Nestle Purina	Donation	\$1,000.00
Total			\$1,610.00

Communications

The secretary shared the monthly communications. There was a motion to approve the communications by Matt Bakker, 2nd by Will DeHart. Motion carried.

Old Business

The Life Pak that we have discussed in the past few months with the discount is \$26,360. The quote is out of date but they don't anticipate a change in the price. James Yost would recommend purchasing two more Life Pak machines so all of the ambulances have the same machine. Matt Bakker suggested purchasing one. There was a motion by Matt Bakker to purchase one Life Pak using money out of the Memorial Account, 2nd by Greg Kraus. Motion carried.

There is still some discussion with the trailer. When the new committees come out in January we will discuss that.

New Business

Nothing at this time.

Special Order of Business

Motion by Matt Bakker to proceed to ballot to have Ron Schroeder as an honorary member, 2nd by Archie Sukovaty. Motion carried. By a vote of 35 yes and 1 no Ron Schroeder is now an honorary member.

Motion to appoint a temporary president and secretary by **Colin Gaman**, 2nd by **Chuck Vhynalek**.

Motion to appoint Craig Vhynalek as temporary president by Kameron Klozenbacher, 2nd by Donavin Vigor. Motion carried.

Motion to appoint Hunter Creglow as temporary secretary by Will DeHart, 2nd by Jill Kraus. Motion carried.

Temporary President: Craig Vhynalek

Temporary Secretary: Hunter Creglow

2018 Officers

Chief: Tod Allen

Assistant Chief: Rod Kuss

Fire Captain: Matt Bakker

Fire 1st Lieutenant: Harrison Gaman

Fire 2nd Lieutenant: Brandon Smejdir

Rescue Captain: James Yost

Rescue 1st Lieutenant: Terry Petracek

Rescue 2nd Lieutenant: Colin Gaman

President: Steph Yost

Vice President: Janina Bakker

Secretary: Jenna Arneson

Treasurer: Nikki Wells

Motion to close the election by Harrison Gaman, 2nd by Colin Gaman. Motion carried.

Voting on awards for Dinner Dance were done.

Motion to adjourn by Greg Kraus, 2nd by Archie Sukovaty. Motion carried.

Meeting adjourned 2101 hours

Vacancies: 12

President Stephanie Yost
Stephanie Yost

Secretary Jenna Arneson
Jenna Arneson

Crete Fire & Rescue Department

P.O. Box 411
Crete, Nebraska 68333
(402) 826-FIRE (3473)



December Officers Meeting
December 27, 2017

1734 hours

President Stephanie Yost called the May officers meeting of the Crete Volunteer Fire & Rescue Department to order at 1734 hours with 8 officers in attendance.

President Yost read the open meeting rules: The Fire & Rescue Department has posted a copy of the open meetings ACT. Laws of the State of Nebraska, in the back of the meeting room, additional copies are available to read. If anyone wishes one during this meeting please advise. As each agenda item is considered, if there are any questions concerning the agenda item please make us aware of this request.

Public

*Nobody present

Officers Reports

Chief Tod Allen:

*Matt added stuff to all of the diesels. *There is a problem with sticky valves in Lincoln with the masks on the exhale, and the other day Luke was having issues with his here. We need to make sure we are washing them correctly and then let them hang upside to air dry. If we want to go to the next generation valve we can. *Nick fixed #90. We may use him in the future as the go to guy. *Haven't heard anything back from Tom on keeping our medical director. He wants to meet with the MN people before we go much further. Bryan Heath asked Dorchester if he could run calls while he was in town and he was denied. It's too much of an insurance issue. *No questions for Tod at this time.

Assistant Chief Rod Kuss: *Nothing at this time. *No questions for Rod at this time.

Fire Captain Matt Bakker: *He did the repair stuff on #91. He also cleaned up the tins from underneath. He cleaned the air valve again. *The skid unit on the back, Matt doesn't think the guy from work is going to buy it. *No questions for Matt at this time.

Fire 1st Lieutenant Harrison Gaman: *WORK. * No questions for Harrison at this time.

Fire 2nd Lieutenant Adam Kuss: *WORK. *No questions for Adam at this time.

Rescue Captain James Yost: *The Life Paks came in today. They didn't come with the power block so he sent an email asking about it. He also asked about the price of batteries. *The modems are to come in on Thursday. *He will get Tod the quotes. *Matt and James are working on the trainings for the next six months. *The retirement certificates need to be updated since they currently have Ten Years on them. *The officers think they look good. *No questions for James at this time.

Rescue 1st Lieutenant Terry Petracek: *Nothing at this time. *No questions for Terry at this time.

Rescue 2nd Lieutenant Colin Gaman: *His AED is still at the pool, should we just sell it to the pool? Tod will talk to Dan about it. *No questions for Colin at this time.

Transfer Administrator Janina Bakker: *The pay with the transfer attendants will be brought up at the next meeting. *No questions for Janina at this time.

Secretary Jenna Arneson: *Nothing at this time. *No questions for Jenna at this time.

Treasurer Janina Bakker: *She and Nikki haven't been able to sit down yet to go over things. *No questions for Janina at this time.

*Dinner Dance: things are going smoothly.

Vice President Adam Kuss: *WORK. *No questions for Adam at this time.

President Stephanie Yost: *We need to look at the administrative office job descriptions. *Steph forgot about the background checks from the previous three applications. If the committee could put a copy of the applications in her box that will help remind her. *The supply closet, we need to have some type of inventory or a sign out sheet so we know what's coming and going. *The secretary will now take on the role of completing fire-rescue-transfer calls. *She shared the committee list for 2018. *No questions for Steph at this time.

Officers Meeting Minutes

*The October officer's meeting minutes were presented to the officers. There was a motion by Colin Gaman to approve the meeting minutes, 2nd by Tod Allen, motion carried.

Old Business

*Pagers: how are they all working? No issues. The new system is in place at the tower now. *We need to get a new quote for a fire coat.

New Business

*Janina suggested that members getting on need to be out of their probation time prior to voting. There will need to be a bylaw change.

Special Order of Business

*Nothing at this time

Motion to adjourn meeting by Matt Bakker. Second by Janina Bakker. Motion carried. Meeting Adjourned at 1819.

Stephanie Yost
President Stephanie Yost

Jenna Arneson
Secretary Jenna Arneson

CITY OF CRETE, NEBRASKA
Planning Commission
January 22, 2018

Notice of the meeting was given by posting and publishing in The Crete News, the appointed method for giving notice as shown by the Proof of Publication attached to the minutes. Advance notice of the meeting also given to the board 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. Additional copies are available to read. The board may consider items listed on the agenda in random order. All proceedings shown were taken while the meeting was open to the attendance of the public.

Chairman Dave Hansen called the meeting to order at 7 p.m.

Roll Call

Commissioners present: Scott Kuncl, Jennifer Robison, Sharon Scusa, Bud Clouse and Dave Hansen. Commissioners absent: Brian Carnes, Ryan Jindra and Drew Rische. Perla Jaimes has resigned. Also present: City Administrator Tom Ourada, City Clerk Jerry Wilcox, Building Inspector Brad Bailey and Andy McCallister with the Crete News.

December 18, 2017 Minutes

Kuncl made a motion, seconded by Robison, to approve the December 18, 2017 minutes as written. Voting yes: Robison, Scusa, Kuncl, Clouse and Hansen. Voting no: None. Absent: Carnes, Jindra and Rische.

Public Hearing – One and Six Year Street Improvement Plan

A motion was made by Kuncl, with a second by Scusa to open the public hearing. Voting yes: Robison, Scusa, Kuncl, Clouse and Hansen. Voting no: None. Absent: Carnes, Jindra and Rische. Ourada explained the one year plan will include streets and sidewalks around the library, Tuxedo Park bridge and walkway, petitioned in was 289 paving project. He stated the six year plan is mostly gap paving projects, but also includes the resurfacing of north Main. Kuncl made a motion to close the public hearing. Robison seconded the motion. Voting yes: Robison, Scusa, Kuncl, Clouse and Hansen. Voting no: None. Absent: Carnes, Jindra and Rische. A motion was made by Robison to forward the one and six year plan to Council for approval. Voting yes: Robison, Scusa, Kuncl, Clouse and Hansen. Voting no: None. Absent: Carnes, Jindra and Rische.

Southwest Quadrant Study

Discussion was held on the different zoning in the SW quadrant, why it is zoned the way it is and what would happen if some were rezoned. Ourada spoke regarding the utilities for the area. He said electricity is close and the water could be extended. The waste line is the most difficult it would need to run all the way to the wastewater plant. He felt it was important to use TIF for infrastructure not housing. Any annexations will require city services. At the February meeting a more in depth look at the quadrant will take place.

Next meeting will be February 26th.

Meeting adjourned.

Recorded by Jera Novak

**REGULAR MEETING
Crete City Council
City Hall Council Chambers**

January 16, 2018

AGENDA ITEM 1 – OPEN MEETING:

Mayor Roger Foster called the regular meeting of the City Council to order at 6:00 p.m. Notice of the meeting was given by posting and publishing in The Crete News, the appointed method for giving notice as shown by the Proof of Publication attached to the minutes. Advance notice of the meeting also given to the Mayor and City Council. 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. Additional copies are available to read. If one is needed during this meeting, please advise. As each agenda item is considered, if there are any questions concerning the agenda item, please advise. The City may consider items listed on the agenda in random order. All proceedings shown were taken while the meeting was open to the attendance of the public.

Those in attendance pledged allegiance to the flag.

AGENDA ITEM 2 - ROLL CALL: (Attendance of the Council members will be recorded to determine the presence of a quorum for official actions.)

Answering roll call were the following council members: Chuck Vyhnaelek, Dave Bauer, Dale Strehle and Judy Henning. Absent were Jack Oelschlager and Travis Sears.

AGENDA ITEM 3 - PETITIONS-COMMUNICATIONS-CITIZEN CONCERN: (No action can be taken by the Council on matters presented under this title except to answer any question posed and/or to refer the matter for further action.) None.

AGENDA ITEM 4 - SPECIAL ORDER OF BUSINESS: (The Council may take action to hear testimony in favor of or in opposition to, discuss/limit discussion and take action to approve or disapprove any matter presented under this title.)

A. Public Hearing - Property Purchase Block 15

Council member Strehle made a motion to open a public hearing at 6:00 PM to hear comments in favor of and/or in opposition to the purchase of property in Block 15. Council member Vyhnaelek seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

City Administrator Ourada reported that Lot 1 and the north 1/2 of Lot 2 would be used to make off street parking available to lease for downtown property owners that would like to develop their property for a use that requires more off street parking than they have available on site. The property would be cleared and rocked until spring when concrete could be put in place for approximately 30 spaces.

Council member Strehle made a motion to close the public hearing at 6:05 PM. Council member Bauer seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

Mayor Foster stated that there is a resolution on the agenda for action on the property.

B. Public Hearing - Semi-Annual Report on Economic Development Plan

Council member Strehle made a motion to open a public hearing at 6:05 PM to hear comments in favor of and/or in opposition to the annual report on the Economic Development Program. Council member Vyhnaelek seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

Economic Development Director Judi Meyer reported on the activity within the program and other activities such as the downtown redevelopment and grant writing.

Council member Strehle made a motion to close the public hearing at 6:10 PM. Council member Vyhnaelek seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

Council member Strehle moved to accept the report as given. Council member Henning seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

C. Library Policy Amendments

Library Director Joy Stevenson reported that the Library Advisory Board and the City Attorney have reviewed the 2 recommended changes. One change is to the length of time that checkouts are allowed. The other change is to the locations that require a non-resident fee paid for a library card. The advisory board and the city attorney both recommend adopting the changes.

Council member Bauer made a motion to direct staff to draft a resolution for the next council meeting approving the amendments. Council member Strehle seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

D. School Resource Officer Program Continuation

The Public Safety Committee reviewed an interlocal agreement with Crete Public Schools to continue the school resource officer program for an additional 3 years on the same terms with the exception that it will be a senior officer and not an entry level officer. The committee recommends approval of the agreement.

Council member Strehle made a motion to approve the interlocal agreement as presented and authorize the Mayor to sign. Council member Bauer seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

E. Keno Report and Annual Examination

The City Council was presented with the Keno Report and Annual Examination of agreed upon procedures. AMGL of Grand Island conducted the audit and delivered the report to the City.

Council member Strehle made a motion to accept the report and submit it to the Nebraska Department of Revenue Gaming Division and any other entity as required. Council member Vyhnaelek seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

F. Payport Administrative Services Agreement

The Finance Committee has reviewed a renewal agreement with Nebraska Interactive LLC who provides the electronic payment processing for the State of Nebraska and the City of Crete. Additional accounts are being processed now and the fees remain the same as in the past. The committee recommends approval of the agreement.

Council member Vyhnaelek moved to approve the agreement and authorize the Mayor to sign. Council member Strehle seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnaelek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

G. Union Bank and Trust Administrative Services Agreement

The Finance Committee has reviewed a renewal agreement with Union Bank and Trust to administer the Health Savings Accounts for City employees. IRS updates were made to the agreement and the fees remain the same as in the past. The committee recommends approval of the agreement.

Council member Vyhnaelek moved to approve the agreement and authorize the Mayor to sign. Council member Strehle seconded the motion. On roll call vote, the

following votes were recorded: Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

H. Plumbing Permit Fees

The Public Works committee reviewed the amended plumbing permit application that included an additional charge for extra inspections that might be required due to the applicant's mistakes and an additional charge for improvements that might be made without an application. The committee recommends approval of the new fees.

Council member Bauer made a motion to direct staff to draft an ordinance approving the new fees for the next meeting. Council member Vyhnalek seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

I. Mayor's Appointments

Council member Bauer presented the City Council with the Mayor's appointment Carrie Wilsman to the Library Advisory Board to fill the term of Doug Mundt who recently resigned.

Council member Vyhnalek made a motion to approve the Mayor's appointment. Council member Strehle seconded the motion. On roll call vote, the following votes were recorded: Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

AGENDA ITEM 5 - RESOLUTIONS & ORDINANCES: (The Council may take action to hear testimony in favor of or opposition to, discuss/limit discussion and take action to approve or disapprove any matter presented under this title. The Council may take action to waive the statutory rule requiring reading on three separate dates on any ordinance being considered. The Council may take action to pass and approve any matter presented under this title.) None.

A. Resolution 2018-01 Property Purchase Block 15

Council member Bauer introduced Resolution 2018-01 and moved for approval. The Clerk was directed to read the resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CRETE, NEBRASKA:

That the City Council finds and determines that the purchase of the property listed on Exhibit A (Lot 1 and the North 1/2 of Lot 2, Block 15, OT) is in the best interest of the City and the City Council hereby ratifies and approves the purchase set forth herein.

Council member Strehle seconded the motion. Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

B. Ordinance 2036 Zoning Map

The Planning Commission held a public hearing on December 18, 2017 and the City Council held a public hearing on January 2, 2018 and reviewed corrections to the corporate limits on the official zoning map. The Planning Commission recommends approval of the corrections.

Council member Strehle introduced Ordinance 2036 and moved that the rules requiring reading on three separate days be suspended. The Clerk was directed to read the Ordinance by title.

AN ORDINANCE OF THE CITY OF CRETE, NEBRASKA, TO AMEND CITY CODE, CHAPTER 11 MUNICIPAL PLANNING, ARTICLE 2 ZONING REGULATIONS, SECTION 11-202, OFFICIAL ZONING MAP; PROVIDING FOR REPEAL OF ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith; ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM, AND PROVIDING FOR A TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.

Council member Bauer seconded the motion to suspend the rules. On roll call vote, the following votes were recorded: Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

The Clerk was directed to read the ordinance by Title. Council member Strehle made a motion to approve the ordinance on final reading. Council member Bauer seconded the motion. Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

Mayor Foster stated that Ordinance 2036 is now an ordinance of the City of Crete.

C. Ordinance 2037 GO Various Purpose Bonds

Council member Strehle introduced Ordinance 2037 and moved that the rules requiring reading on three separate days be suspended. The Clerk was directed to read the Ordinance by title.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION VARIOUS PURPOSE BONDS, SERIES 2018 OF THE CITY OF CRETE, NEBRASKA, IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED ONE MILLION FOUR HUNDRED THOUSAND DOLLARS (\$1,400,000) TO PROVIDE FINANCING FOR THE COSTS OF VARIOUS STREET AND RELATED IMPROVEMENTS WITHIN THE CITY, INCLUDING THE PAYMENT AND REDEMPTION OF CERTAIN OUTSTANDING INTERIM FINANCING; PRESCRIBING CERTAIN TERMS AND FORM OF SUCH BONDS AND PROVIDING FOR THE SETTING OF CERTAIN TERMS AND FORM OF SUCH BONDS; PROVIDING FOR THE LEVY OF TAXES TO PAY THE INTEREST ON AND PRINCIPAL OF SUCH BONDS; AND PROVIDING FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM; AND RELATED MATTERS

Council member Bauer seconded the motion to suspend the rules. On roll call vote, the following votes were recorded: Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

The Clerk was directed to read the ordinance by Title. Council member Strehle made a motion to approve the ordinance on final reading. Council member Bauer seconded the motion. Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

Mayor Foster stated that Ordinance 2037 is now an ordinance of the City of Crete.

AGENDA ITEM 6 - REPORTS: (The following reports by committees, officers and elected officials are given concerning current operations of the city. Questions may be asked and answered. No action can be taken by the Council on matters presented under this title except to answer any question posed and to refer the matter for further action.)

None.

AGENDA ITEM 7 - CONSENT AGENDA: (Council will consider approval of the following items. Explanation may occur for each item and the council may approve or amend and approve the items listed.)

Council member Bauer moved to approve Consent Agenda items A, B, filing of the treasurer's report for audit and approval of the regular claims as endorsed by the Finance Committee. Council member Vyhnalek seconded the motion. Voting aye: Vyhnalek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

A. Council Minutes

1. January 2, 2018

2. January 8, 2018

B. Committee Minutes

1. January 2, 2018 Personnel

C. Treasurer's Report

1. December 31, 2017 Reports

D. Regular Claims (as endorsed by Finance Committee) Total \$576,903.65

ALLIED ELECTRONICS INC	TIMER MODULE	\$56.40
AQUA-CHEM INC	TREATMENT SUPPLIES	\$396.41
CITY HALL FUND	RENT	\$1,225.00
CITY CAFETERIA FUND	EMPLOYEE VOLUNTARY BENEFIT	\$198.07

CITY TAX FUND	SURPLUS/FRANCHISE	\$35,000.00
CITY HEALTH FUND	HEALTH INSURANCE	\$8,423.55
CORE & MAIN LP	METERS	\$4,860.08
CRETE ACE HARDWARE	SUPPLIES	\$337.49
CRETE FOOD MART	SUPPLIES	\$36.63
CRETE LUMBER & FARM	SUPPLIES	\$79.26
WAPA	PURCHASED POWER	\$25,526.81
EAKES OFFICE SOLUTIONS	OFFICE SUPPLIES	\$317.52
GILMORE & ASSOCIATES INC	ENGINEERING	\$2,349.90
HUSKER ELECTRIC SUPPLY	SUPPLIES	\$167.93
JAY'S OIL CO.	PROPANE	\$600.00
JENNIFER LAMPILA	REIMBURSEMENT	\$29.75
KELLY SUPPLY COMPANY	SUPPLIES	\$41.52
LINCOLN WINWATER WORKS	SUPPLIES	\$1,031.99
MEAN	PURCHASED POWER	\$5,667.55
MIDWEST LABORATORIES	LAB	\$2,031.50
NAPA AUTO PARTS	VEHICLE REPAIR	\$106.36
NE DEPT OF REV	MOTOR FUEL TAX	\$98.00
NEOFUNDS BY NEOPOST	POSTAGE	\$195.60
ONE CALL CONCEPTS INC	LOCATE FEES	\$24.60
PAYROLL	UTILITY WAGES	\$57,923.56
SAPP BROS. PETROLEUM	FUEL	\$13,528.70
U.S. BANK	SUPPLIES	\$1,131.01
UNITE PRIVATE NETWORKS	COMPUTER	\$568.69
VERIZON WIRELESS	PHONE	\$349.00
WALKERS UNIFORM RENTAL	UNIFORMS	\$114.20
WASTE CONNECTIONS	SERVICES	\$33,282.37
WINDSTREAM	PHONE	\$399.67
YANT EQUIPMENT	REPAIRS	\$87.38
ZELLE	HR CONSULT	\$2,037.50
UTILITY FUNDS	TOTAL	\$198,224.00
911 CUSTOM	EQUIPMENT	\$352.52
BAKER & TAYLOR	BOOKS	\$337.15
BEATRICE CONCRETE CO.	CONCRETE	\$401.94
BLACK HILLS ENERGY	NATURAL GAS	\$130.21
BLUE360 MEDIA	PUBLICATION	\$132.37
BOCKMANN INC.	ASBESTOS REMOVAL	\$141,930.00
CITY BANK & TRUST CO.	SAFE DEPOSIT BOX	\$20.00
CITY HALL FUND	RENT	\$375.00
CITY OF BEATRICE	DISPATCH SERVICES	\$67,500.00
CITY CAFETERIA FUND	EMPLOYEE VOLUNTARY BENEFIT	\$145.00
CITY HEALTH FUND	HEALTH INSURANCE	\$17,574.70
CRETE ACE HARDWARE	SUPPLIES	\$463.52
CAMC	SERVICES	\$216.00
CRETE FOOD MART	SUPPLIES	\$14.47
CRETE LUMBER & FARM	SUPPLIES	\$51.27
CRETE VETERINARY CLINIC	SERVICES	\$307.14
CRIST AUTO BODY REPAIR	TOWING	\$162.00
CULLIGAN WATER SERVICE	WATER	\$51.25

DAVID COFFEY	SERVICES	\$584.00
DEMCO	LIBRARY PROGRAM	\$555.59
EAKES OFFICE SOLUTIONS	SUPPLIES	\$814.21
ESTATE OF WILLIAM MOSES	REFUND	\$90.82
FIRST NATN'L BANK OF OMAHA	SUPPLIES	\$754.86
GTS TIRE & TOWING	VEHICLE REPAIRS	\$125.00
HAMILTON EQUIPMENT CO.	PARTS	\$16.81
HEARTLAND NATURAL GAS	NATURAL GAS	\$60.52
HEATH SPORTS	SUPPLIES	\$186.78
LARM	INSURANCE	\$304.00
MATTICE LOCK AND SAFE	SERVICES	\$150.00
MID-STATES ORGANIZED CRIME	REGISTRATION	\$150.00
NAPA AUTO PARTS	VEHICLE REPAIRS	\$310.17
NE DEPT OF REV	MOTOR FUEL TAX	\$262.00
NE ENVIRONMENTAL PROD	VEHICLE REPAIRS	\$329.36
NEOFUNDS BY NEOPOST	POSTAGE	\$293.40
NMC EXCHANGE LLC	FILTERS	\$45.76
NORRIS PUBLIC POWER	UTILITIES	\$10.09
OCLC INC	LIBRARY PROGRAM	\$319.16
PAPER TIGER SHREDDING	SERVICES	\$30.00
PAYROLL	TAX FUND WAGES	\$98,600.03
PITNEY BOWES	POSTAGE	\$35.48
PRESTO-X COMPANY	SERVICES	\$54.00
QUILL CORP.	OFFICE SUPPLIES	\$62.15
REVENUE FUND	FUEL	\$2,923.90
SACK LUMBER CO.	LUMBER	\$68.45
SALINE CO. AREA TRANSIT	SERVICES	\$23,059.00
SALINE COUNTY REGISTER	FILE DEED	\$16.00
SAPP BROS. PETROLEUM, INC	OIL	\$381.90
SEWARD ELECTRONICS	RADIO REPAIRS	\$6,653.50
SID DILLON FORD	VEHICLE REPAIR	\$706.94
SHRM	REGISTRATION	\$209.00
SONIA LOPEZ	INTERPRET	\$40.00
SYNCHRONY BANK/AMAZON	BOOKS	\$596.45
THE CRETE NEWS	PUBLISHING	\$440.47
U.S. BANK	SUPPLIES	\$1,577.88
UNITE PRIVATE NETWORKS	COMPUTER	\$126.31
UNIV OF NE MEDICAL CENTER	DNA TESTING	\$1,250.00
VERIZON WIRELESS	PHONE	\$696.40
WASTE CONNECTIONS	SERVICES	\$620.87
WINDSTREAM	PHONE	\$1,902.65
YANT EQUIPMENT	REPAIRS	\$138.70
ZELLE	HR CONSULT	\$2,962.50
TAX FUNDS	TOTAL	\$378,679.65

AGENDA ITEM 8 - ADJOURNMENT:

Council member Strehle moved that the meeting be adjourned at 6:35 PM. Council member Henning seconded the motion. Voting aye: Vyhnaiek, Bauer, Strehle, Henning. Voting no: None. Absent: Oelschlager, Sears. Motion carried.

ATTEST:

City Clerk

Mayor

(S E A L)

I, Jerry L. 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.

City Clerk

(S E A L)

CITY OF CRETE, NEBRASKA
CITY COUNCIL FINANCE COMMITTEE
January 16, 2018

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
US Post Office, 1242 Linden Avenue
City Bank & Trust, 1135 Main Avenue

Advance notice of the meeting also given to the 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. Additional copies are available to read. The committee may consider items listed on the agenda in random order. All proceedings shown were taken while the meeting was open to the attendance of the public.

The meeting was called to order by Councilmember Chuck Vyhnalek.

Roll Call

Members present: Councilmembers Dale Strehle and Chuck Vyhnalek. Members absent: Councilmember Travis Sears. Also present: City Administrator Tom Ourada, City Clerk Jerry Wilcox, Councilmembers Judy Henning and Dave Bauer.

Review Employee Health Insurance Renewal Information

Dan Durham shared with the committee the employee health insurance renewal information. He explained the health reimbursement arrangement. Dan said they also offer an employee portal, which would cost the city \$695 the first year and \$1,100 yearly thereafter, allowing employees to see the different insurances. The committee will further review the information as March 1st is the renewal date.

Pay Port Service Agreement

Wilcox explained Pay Port is an electronic payment processing service provided by the state provider, Nebraska Interactive LLC. He stated the agreement is an update and cost remains the same. Strehle made a motion to recommend to Council the approval of the agreement as presented and a second by Vyhnalek. Voting yes: Strehle and Vyhnalek. Voting no: None. Absent: Sears. Motion carried.

Union Bank HSA Service Agreement

This is also an update agreement with Union Bank for HSA services. A motion was made by Strehle, seconded by Vyhnalek, to recommend approval of the agreement with Union Bank as presented. Voting yes: Strehle and Vyhnalek. Voting no: None. Absent: Sears. Motion carried.

Meeting adjourned.

Recorded by Jera Novak

CITY OF CRETE, NEBRASKA
CITY COUNCIL PUBLIC SAFETY COMMITTEE
January 16, 2018

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
US Post Office, 1242 Linden Avenue
City Bank & Trust, 1135 Main Avenue

Advance notice of the meeting also given to the 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. Additional copies are available to read. The committee may consider items listed on the agenda in random order. All proceedings shown were taken while the meeting was open to the attendance of the public.

The meeting was called to order by Councilmember Dale Strehle.

Roll Call

Committee members present: Dave Bauer and Dale Strehle. Committee members absent: Travis Sears. Also present: City Administrator Tom Ourada, City Clerk Jerry Wilcox, Councilmembers Judy Henning and Chuck Vyhnalek and Police Chief Steve Hensel.

School Resource Officer Program Continuation

Chief Hensel stated the Crete Public Schools want to continue with the School Resource Officer Program. The school pays 75% and the city pays 25% of the officer's wages. The major difference is they are now paying for a senior officer versus an entry level officer. A motion was made by Bauer, seconded by Strehle, to recommend to Council approval of the interlocal agreement for SRO. Voting yes: Bauer and Strehle. Voting no: None. Absent: Sears. Motion passed.

Meeting adjourned.

Recorded by Jera Novak

General Journal Entry Record

<u>Account</u>	<u>Date</u>	<u>WO #</u>	<u>Description</u>	<u>Credit</u>
10-10-4990	1/2/2018	10174	Diane Goranson copies	\$1.10
34-10-4370	1/2/2018	10177	Zach Schut rent	\$500.00
38-10-4070	1/2/2018	autodep	Pinnacle int	\$6.23
37-10-4070	1/2/2018	autodep	Pinnacle int	\$6.23
40-10-4070	1/2/2018	autodep	Pinnacle int	\$18.70
40-10-4070	1/2/2018	autodep	Pinnacle int	\$21.82
40-10-4070	1/2/2018	autodep	Pinnacle int	\$30.14
37-10-4070	1/2/2018	autodep	Pinnacle int	\$145.85
65-10-4883	1/2/2018	autodep	Horvath rent	\$750.00
41-10-4940	1/3/2018	811170	Lopez copies	\$1.20
10-20-4210	1/3/2018	autodep	HCclaim payment	\$673.36
44-10-4370	1/4/2018	10178	Wanek Development Corp rent comm center	\$175.00
37-10-4830	1/4/2018	10179	Kuncl Funeral Home internments	\$850.00
10-10-4320	1/4/2018	10180	Brian's Remodeling plumbing & bldg permits	\$389.95
50-10-4100	1/4/2018	10181	Crete Lumber street assessments	\$5,292.00
10-10-4300	1/4/2018	10182	Andersen Plumbing 2 registrations	\$60.00
10-10-4320	1/4/2018	10183	Electric Dept bldg permit	\$53.50
31-21-5342	1/4/2018	10184	Saline Co CAMC ALS Reimbursement	\$1,600.00
31-21-5896	1/4/2018	10185	Emma Frerichs rescue	\$13.33
10-40-4990	1/5/2018	10186	Brian Stork reimbursement	\$142.80
31-21-4045	1/5/2018	autodep	TMCRDchecks	\$69.83
10-20-4210	1/5/2018	autodep	HCclaim payment	\$4,115.84
10-20-4210	1/9/2018	autodep	HCclaim payment	\$408.81
10-10-4300	1/10/2018	10187	Action Plumbing Heating AC plumbing reg	\$90.00
10-10-4300	1/10/2018	10188	Crete Lumber plumbing reg	\$110.00
10-10-4320	1/10/2018	10189	Capital Heating & AC plumbing permit	\$43.00
10-10-4300	1/10/2018	10190	John Henry's Plumbing license	\$100.00
10-10-4300	1/10/2018	10191	Milford Plumbing license	\$70.00
10-40-4990	1/10/2018	10192	Brian Stork reimbursement	\$142.80
44-10-4370	1/10/2018	10193	BVCA comm center rent	\$100.00
10-20-4210	1/10/2018	autodep	HCclaim payment	\$445.76
10-20-4210	1/10/2018	autodep	HCclaim payment	\$708.06
24-10-4130	1/10/2018	autodep	Highway allocation	\$2,148.34
31-21-4045	1/10/2018	autodep	TMCRDchecks	\$8,505.15
24-10-4131	1/10/2018	autodep	Highway allocation	\$12,024.86
24-10-4130	1/10/2018	autodep	Highway allocation	\$52,228.65
10-10-4300	1/11/2018	10194	Snyder plumbing registration	\$60.00
10-10-4320	1/11/2018	10195	Wilber plumbing permit	\$24.75
24-10-4990	1/11/2018	10196	Ace snow permit	\$10.00
10-10-4320	1/11/2018	10197	Hladky permit	\$21.50
10-20-4210	1/11/2018	autodep	HCclaim payment	\$102.31
10-20-4210	1/11/2018	autodep	HCclaim payment	\$181.66
10-20-4210	1/11/2018	autodep	BCBS payment	\$760.32
10-40-4160	1/12/2018	10198	NDOT grant	\$990.13
10-20-4210	1/12/2018	autodep	HCclaim payment	\$12.26
92-10-4051	1/15/2018	10209	Property tax	\$4.65
92-10-4010	1/15/2018	10209	Property tax	\$34.19
50-10-4050	1/15/2018	10209	Property tax	\$115.45
10-10-4050	1/15/2018	10209	Property tax	\$622.78
92-10-4009	1/15/2018	10209	Property tax	\$1,901.17
10-10-4015	1/15/2018	10209	Property tax	\$8,812.99
50-10-4010	1/15/2018	10209	Property tax	\$16,188.04
10-10-4010	1/15/2018	10209	Property tax	\$89,750.68
38-10-4070	1/16/2018	autodep	Pinnacle int	\$12.60

<u>Account</u>	<u>Date</u>	<u>WO #</u>	<u>Description</u>	<u>Credit</u>
31-21-4045	1/17/2018	autodep	TMCRDchecks	\$87.19
10-20-4210	1/17/2018	autodep	HCclaim payment	\$341.81
31-21-4045	1/17/2018	autodep	TMCRDchecks	\$585.69
14-10-4017	1/18/2018	10199	Keno receipts	\$734.95
14-10-4017	1/18/2018	10200	Keno receipts	\$1,501.31
10-10-4320	1/18/2018	10202	Pankoke demo permit	\$11.00
10-10-4320	1/18/2018	10203	Crisman permit	\$69.40
10-10-4300	1/18/2018	10204	Pribyl plumbing registration	\$60.00
10-10-4320	1/18/2018	10205	Capital HVAC permit	\$43.00
10-10-4300	1/18/2018	10206	Doane plumbing registration	\$50.00
10-10-4320	1/18/2018	10207	PBS permit	\$123.00
10-10-4300	1/18/2018	10208	NIFCO plumbing registration	\$50.00
10-40-4990	1/18/2018	10210	Miscellaneous	\$11.13
10-60-4259	1/18/2018	10210	Animal fees	\$21.25
10-40-2010	1/18/2018	10210	Copies	\$50.00
10-60-4261	1/18/2018	10210	Animal fees	\$60.00
10-60-4258	1/18/2018	10210	Animal fees	\$62.35
10-40-4240	1/18/2018	10210	Vehicle impound	\$75.00
10-60-4260	1/18/2018	10210	Animal fees	\$320.00
10-40-4230	1/18/2018	10210	Parking fines	\$370.00
40-10-4340	1/18/2018	10211	Friends of the Library	\$963.87
10-20-4210	1/18/2018	autodep	BCBS payment	\$286.89
10-20-4210	1/18/2018	autodep	BCBS payment	\$488.39
10-10-4300	1/19/2018	10213	Vonage	\$52.00
10-10-4300	1/19/2018	10214	Vonage	\$8.00
10-10-4300	1/19/2018	10215	Unite	\$1,068.80
16-10-4370	1/19/2018	10217	Revenue rent	\$1,225.00
10-10-4850	1/19/2018	10218	Franchise	\$10,000.00
10-10-4011	1/19/2018	10218	Surplus	\$25,000.00
16-10-4370	1/19/2018	10219	Tax fund rent	\$375.00
41-10-4872	1/19/2018	998694	Riley fines	\$5.40
11-10-4990	1/22/2018	10209	Sales tax	\$348.02
10-40-4012	1/22/2018	autodep	Sales tax	\$11,600.63
50-10-4012	1/22/2018	autodep	Sales tax	\$23,201.26
90-10-4012	1/22/2018	autodep	Sales tax	\$34,801.89
11-10-4012	1/22/2018	autodep	Sales tax	\$69,603.78
34-10-4070	1/22/2018	autodep	Pinnacle int	\$31.51
92-10-3513	1/22/2018	autodep	NDA Grant	\$72,345.99
10-10-4300	1/23/2018	10220	Compliance	\$1.57
10-10-4300	1/23/2018	10221	TWC	\$53.40
10-10-4300	1/23/2018	10222	Onstar	\$0.88
10-10-4300	1/23/2018	10223	TWC	\$1,803.00
10-10-4300	1/23/2018	10224	TWC	\$1,065.50
10-10-4300	1/23/2018	10225	Granite	\$42.00
10-10-4300	1/23/2018	10226	Granite	\$41.52
10-10-4300	1/23/2018	10227	Level 3	\$2.00
10-10-4300	1/23/2018	10228	ATT	\$2.18
10-10-4300	1/23/2018	10229	New Cingular	\$4.82
40-10-4160	1/23/2018	10230	State of Nebr	\$125.05
10-10-4990	1/23/2018	10231	Fax	\$2.00
44-10-4370	1/23/2018	10232	Rentals	\$415.00
42-22-4994	1/23/2018	10232	Basketball	\$450.00
42-10-4342	1/23/2018	10232	Camping fees	\$600.00
10-60-4259	1/23/2018	40810	Bustamante animal fees	\$1.25
10-60-4260	1/23/2018	40810	Bustamante animal fees	\$20.00

<u>Account</u>	<u>Date</u>	<u>WO #</u>	<u>Description</u>	<u>Credit</u>
10-60-4259	1/23/2018	43006	Wood animal fees	\$3.75
10-60-4260	1/23/2018	43006	Wood animal fees	\$30.00
41-10-4872	1/23/2018	44642	Jensen fines	\$6.20
31-21-4045	1/23/2018	autodep	TMCRDchecks	\$1,625.06
10-10-4990	1/24/2018	10233	Jenks fax	\$2.00
10-10-4990	1/24/2018	10234	Goranson copy	\$0.25
10-10-4300	1/24/2018	10235	Simmons plumbing registration	\$50.00
10-10-4300	1/24/2018	10236	Jindra plumbing registration	\$50.00
41-10-4870	1/24/2018	58432	Schuerman non resident	\$30.00
31-21-4045	1/24/2018	autodep	TMCRDchecks	\$100.69
85-10-4160	1/24/2018	autodep	CDBG DTR #1 final	\$5,000.00
10-20-4210	1/25/2018	autodep	BCBS payment	\$514.18
10-10-4990	1/29/2018	10237	Vyhnalek election file	\$40.00
10-10-4990	1/29/2018	10238	Foster election file	\$150.00
10-60-4259	1/29/2018	121024	Johnson animal fees	\$1.25
10-60-4260	1/29/2018	121024	Johnson animal fees	\$20.00
10-40-4240	1/29/2018	124168	Schroeder vehicle fees	\$25.00
10-40-4230	1/29/2018	124168	Schroeder vehicle fees	\$100.00
41-10-4872	1/29/2018	127324	Feeken fines	\$24.80
41-10-4940	1/30/2018	140488	Reid copies	\$13.10
31-21-4045	1/30/2018	autodep	TMCRDchecks	\$406.74
10-20-4210	1/30/2018	autodep	HCclaim payment	\$736.79
10-10-4320	1/31/2018	10240	Draeger permit	\$411.80
10-10-4320	1/31/2018	10241	Papik permit	\$27.00
10-20-4210	1/31/2018	10242	Stairway Healthcare	\$3,278.60
10-20-4210	1/31/2018	10243	Stairway Healthcare	\$175.00
44-10-4370	1/31/2018	10244	BVCA	\$100.00
41-10-4871	1/31/2018	10245	Duress Technology	\$20.38
10-40-4990	1/31/2018	10246	Brian Stork	\$142.80
10-10-4300	1/31/2018	10247	Wellman plumbing registration	\$80.00
39-10-4390	1/31/2018	10248	Burianek wood permit	\$10.00
41-10-4872	1/31/2018	10249	CPL	\$164.50
41-10-5693	1/31/2018	10250	CPL	\$45.39
40-10-4340	1/31/2018	10251	CPL	\$61.66
41-10-4940	1/31/2018	10252	CPL	\$331.75
42-22-4993	1/31/2018	autodep	Stripe soccer	\$45.00
10-10-4070	1/31/2018	autodep	Pinnacle int	\$128.08
			Total	\$486,263.24

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	Account#	Work Order			Description				Debit	Credit
107694	2/6/2018	2/6/2018	562.52	29338-3				911	CUSTOM	Ck# 84793 Printed
	61-10-6477				POLICE GEN EQUIP				562.52	0.00
107695	2/6/2018	2/6/2018	200.00	29338-2				911	CUSTOM	Ck# 84793 Printed
	61-10-6477				POLICE GEN EQUIP				200.00	0.00
107613	2/6/2018	2/6/2018	260.25	0074824				A-1	REFRIGERATION INC	Ck# 28582 Printed
	23-10-7201				MAINT TREATMT PLT EQUIP				260.25	0.00
107482	1/18/2018	1/18/2018	25.07					294	AFLAC	Ck# 84785 Printed
	24-10-3460				CAFE - AFLAC				25.07	0.00
107483	1/18/2018	1/18/2018	14.60					294	AFLAC	Ck# 28577 Printed
	23-10-3445				REG LIFE - AFLAC				14.60	0.00
107545	2/1/2018	2/1/2018	25.07					294	AFLAC	Posted
	24-10-3460				CAFE - AFLAC				25.07	0.00
107546	2/1/2018	2/1/2018	14.60					294	AFLAC	Posted
	23-10-3445				REG LIFE - AFLAC				14.60	0.00
107623	2/6/2018	2/6/2018	56.40	9008865073						
	23-10-7201				TIMER MODULE			ALLIED ELECTRONICS INC	56.40	0.00
107500	1/18/2018	1/18/2018	86.69					AMERITAS		Ck# 84786 Printed
	10-10-3445				CV - AMERITAS				7.31	0.00
	10-40-3445				CV - AMERITAS				27.78	0.00
	24-10-3445				CV - AMERITAS				9.17	0.00
	37-10-3445				CV - AMERITAS				5.49	0.00
	41-10-3445				CV - AMERITAS				19.11	0.00
	42-22-3445				CV - AMERITAS				2.82	0.00
	43-22-3445				CV - AMERITAS				1.21	0.00
	90-10-3445				CV - AMERITAS				13.80	0.00
									86.69	0.00
107507	1/18/2018	1/18/2018	4.00					AMERITAS		Ck# 28578 Printed
	21-10-3445				CV - AMERITAS				2.00	0.00
	22-10-3445				CV - AMERITAS				1.00	0.00
	23-10-3445				CV - AMERITAS				1.00	0.00
									4.00	0.00
107563	2/1/2018	2/1/2018	86.68					AMERITAS		Posted
	10-10-3445				CV - AMERITAS				7.36	0.00
	10-40-3445				CV - AMERITAS				27.60	0.00
	24-10-3445				CV - AMERITAS				10.29	0.00
	37-10-3445				CV - AMERITAS				4.37	0.00
	41-10-3445				CV - AMERITAS				19.29	0.00
	42-22-3445				CV - AMERITAS				2.78	0.00
	43-22-3445				CV - AMERITAS				1.19	0.00
	90-10-3445				CV - AMERITAS				13.80	0.00
									86.68	0.00
107570	2/1/2018	2/1/2018	4.01					AMERITAS		Posted
	21-10-3445				CV - AMERITAS				2.01	0.00
	22-10-3445				CV - AMERITAS				1.00	0.00
	23-10-3445				CV - AMERITAS				1.00	0.00
									4.01	0.00
107751	2/6/2018	2/6/2018	512.50	8761						
	41-10-5330				BLDG & GROUNDS MAINT			AQUA PLUMBING	512.50	0.00
107774	2/6/2018	2/6/2018	2,294.40							
								AR CLAIMS MANAGEMENT INC		Ck# 84795 Printed

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<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Vend#</u>	<u>Vendor Name</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	10-20-5901			REFUND					2,294.40	0.00
107698	2/6/2018	2/6/2018	112.86	SI1518333					AXON ENTERPRISE INC	Ck# 84796 Printed
	61-10-6477			POLICE GEN EQUIP					112.86	0.00
107741	2/6/2018	2/6/2018	156.78	2033427248					BAKER & TAYLOR	Ck# 84797 Printed
	41-10-5691			BOOKS, MAG					156.78	0.00
107742	2/6/2018	2/6/2018	169.47	2033429310					BAKER & TAYLOR	Ck# 84797 Printed
	41-10-5691			BOOKS, MAG					169.47	0.00
107603	2/6/2018	2/6/2018	7.79	1B 12093					BEATRICE CONCRETE CO.	Ck# 28584 Printed
	22-10-1700			ROAD GRAVEL					7.79	0.00
107647	2/6/2018	2/6/2018	233.64	1B 12138					BEATRICE CONCRETE CO.	Ck# 84798 Printed
	24-10-5980			SAND					233.64	0.00
107670	2/6/2018	2/6/2018	157.36	1B 12146					BEATRICE CONCRETE CO.	Ck# 28584 Printed
	22-10-8021			FILL SAND					157.36	0.00
107673	2/6/2018	2/6/2018	102.02	1B 12148					BEATRICE CONCRETE CO.	Ck# 28584 Printed
	22-10-8021			FILL SAND					102.02	0.00
107740	2/6/2018	2/6/2018	39.35	1B 12160					BEATRICE CONCRETE CO.	Ck# 28584 Printed
	22-10-1700			DIST SYST/REMEDI/REBUILD					39.35	0.00
107776	2/6/2018	2/6/2018	32.25	1B 12177					BEATRICE CONCRETE CO.	Ck# 28584 Printed
	22-10-8021			REBAR					32.25	0.00
107777	2/6/2018	2/6/2018	658.82	C1 499406					BEATRICE CONCRETE CO.	Ck# 28584 Printed
	22-10-8021			MAINT OF H2O MAINS					658.82	0.00
107620	2/6/2018	2/6/2018	129.90					BX 6001	BLACK HILLS ENERGY	Ck# 28585 Printed
	21-10-7040			UTIL - PP					129.90	0.00
107640	2/6/2018	2/6/2018	116.45					BX 6001	BLACK HILLS ENERGY	Ck# 84799 Printed
	16-10-5210			UTIL CITY HALL					116.45	0.00
107641	2/6/2018	2/6/2018	294.62					BX 6001	BLACK HILLS ENERGY	Ck# 28585 Printed
	23-10-7530			UTIL 485 S MAIN					294.62	0.00
107645	2/6/2018	2/6/2018	23.55					BX 6001	BLACK HILLS ENERGY	Ck# 28585 Printed
	23-10-7530			UTIL 1001 S MAIN					23.55	0.00
107720	2/6/2018	2/6/2018	86.56					BX 6001	BLACK HILLS ENERGY	Ck# 84799 Printed
	31-10-5210			UTIL - FIRE STAT					86.56	0.00
107772	2/6/2018	2/6/2018	759.21						BLUE CROSS BLUE SHIELD	Ck# 84800 Printed
	10-20-5901			TRANSPORT REFUND					759.21	0.00
107773	2/6/2018	2/6/2018	485.55						BLUE CROSS BLUE SHIELD	Ck# 84800 Printed
	10-20-5901			TRANSPORT REFUND					485.55	0.00
107750	2/6/2018	2/6/2018	28.94	484712					BRODART CO	Ck# 84801 Printed
	41-10-5330			BLDG & GROUNDS MAINT					189.74	0.00
	41-10-5330			BLDG & GROUNDS MAINT					0.00	160.80
									189.74	160.80
107644	2/6/2018	2/6/2018	26,326.50	37315					BVH ARCHITECTURE	Ck# 84802 Printed
	62-10-6482			CITY BLDGS					26,326.50	0.00
107530	2/6/2018	2/6/2018	1,053.58	759352					CAPITAL BUSINESS SYSTEMS	Ck# 84803 Printed
	10-10-5780			COPIER SERV					98.60	0.00
	41-10-6040			COPIER SERV					239.54	0.00
	31-10-5780			COPIER SERV					95.53	0.00
	10-40-5780			COPIER SERV					408.83	0.00
	10-10-5780			COPIER SERV					70.83	0.00
	10-40-5780			COPIER SERV					70.83	0.00
	42-10-5390			COPIER SERV					24.08	0.00

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	42-22-5780			COPIER SERV					22.66	0.00
	43-22-5780			COPIER SERV					22.68	0.00
									<u>1,053.58</u>	<u>0.00</u>
107531	2/6/2018	2/6/2018	490.13	759352						
	21-10-9740			COPIER SERV					24.08	0.00
	22-10-9740			COPIER SERV					24.08	0.00
	23-10-9740			COPIER SERV					24.08	0.00
	21-10-9740			COPIER SERV					285.29	0.00
	22-10-9740			COPIER SERV					35.65	0.00
	23-10-9740			COPIER SERV					35.65	0.00
	21-10-9740			COPIER SERV					49.04	0.00
	22-10-9740			COPIER SERV					6.13	0.00
	23-10-9740			COPIER SERV					6.13	0.00
									<u>490.13</u>	<u>0.00</u>
107596	2/6/2018	2/6/2018	16.17							
	21-10-9660			CELL PHONE					5.39	0.00
	22-10-9660			CELL PHONE					5.39	0.00
	23-10-9660			CELL PHONE					5.39	0.00
									<u>16.17</u>	<u>0.00</u>
107597	2/6/2018	2/6/2018	37.69							
	10-10-5210			CELL PHONE					16.15	0.00
	10-40-5220			CELL PHONE					16.15	0.00
	42-10-5210			CELL PHONE					5.39	0.00
									<u>37.69</u>	<u>0.00</u>
107598	2/6/2018	2/6/2018	37.69							
	10-10-5210			CELL PHONE					16.15	0.00
	10-40-5220			CELL PHONE					16.15	0.00
	42-10-5210			CELL PHONE					5.39	0.00
									<u>37.69</u>	<u>0.00</u>
107599	2/6/2018	2/6/2018	16.17							
	21-10-9660			CELL PHONE					5.39	0.00
	22-10-9660			CELL PHONE					5.39	0.00
	23-10-9660			CELL PHONE					5.39	0.00
									<u>16.17</u>	<u>0.00</u>
107528	2/6/2018	2/6/2018	265.11	LGW8814						
	21-10-9910			COMPUTER					88.37	0.00
	22-10-9910			COMPUTER					88.37	0.00
	23-10-9910			COMPUTER					88.37	0.00
									<u>265.11</u>	<u>0.00</u>
107529	2/6/2018	2/6/2018	88.36	LGW8814						
	24-10-5470			COMPUTER					88.36	0.00
107624	2/6/2018	2/6/2018	20.00	LHX1178						
	10-10-6050			INVISIBLESHIELD GLASS					20.00	0.00
107625	2/6/2018	2/6/2018	446.31	LJB1950						
	10-10-6050			COMPUTER					446.31	0.00
107626	2/6/2018	2/6/2018	258.75	LJJ5179		191				
	10-10-6050			COMPUTER					258.75	0.00
107687	2/5/2018	2/6/2018	485.68	LKG1470						

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	21-10-9915			COMPUTER					181.90	0.00
	21-10-9910			COMPUTER					101.26	0.00
	22-10-9910			COMPUTER					101.26	0.00
	23-10-9910			COMPUTER					101.26	0.00
									<u>485.68</u>	<u>0.00</u>
107760	2/6/2018	2/6/2018	780.00	LMJ2674					CDW GOVERNMENT, INC.	Ck# 84805 Printed
	10-10-6050			COMPUTER					390.00	0.00
	90-10-5790			COMPUTER					390.00	0.00
									<u>780.00</u>	<u>0.00</u>
107761	2/6/2018	2/6/2018	730.00	LMJ2674					CDW GOVERNMENT, INC.	Ck# 28588 Printed
	21-10-9910			COMPUTER					243.34	0.00
	22-10-9910			COMPUTER					243.33	0.00
	23-10-9910			COMPUTER					243.33	0.00
									<u>730.00</u>	<u>0.00</u>
107778	2/6/2018	2/6/2018	390.00	LMZ6558					CDW GOVERNMENT, INC.	Ck# 84805 Printed
	90-10-5530			OFFICE SUPPLIES					390.00	0.00
107779	2/6/2018	2/6/2018	363.23	LNS2158					CDW GOVERNMENT, INC.	Ck# 28588 Printed
	21-10-9975			PRINTER					363.23	0.00
107508	1/18/2018	1/18/2018	29.23						FUNDS CITY DEPARTMENTS	Posted
	21-10-9520			VEHICLE USE					18.26	0.00
	22-10-9520			VEHICLE USE					5.54	0.00
	23-10-9520			VEHICLE USE					5.43	0.00
									<u>29.23</u>	<u>0.00</u>
107547	2/1/2018	2/1/2018	84.77						FUNDS CITY DEPARTMENTS	Posted
	24-10-5110			VEHICLE USE					6.77	0.00
	42-10-5010			VEHICLE USE					32.51	0.00
	42-22-5110			VEHICLE USE					30.18	0.00
	43-22-5110			VEHICLE USE					15.31	0.00
									<u>84.77</u>	<u>0.00</u>
107571	2/1/2018	2/1/2018	29.23						FUNDS CITY DEPARTMENTS	Posted
	21-10-9520			VEHICLE USE					18.26	0.00
	22-10-9520			VEHICLE USE					5.54	0.00
	23-10-9520			VEHICLE USE					5.43	0.00
									<u>29.23</u>	<u>0.00</u>
107496	1/18/2018	1/18/2018	145.00						CITY OF CRETE CAFETERIA	Ck# 84775 Printed
	10-10-3456			CAFE MEDICAL - RCI					22.76	0.00
	10-40-3456			CAFE MEDICAL - RCI					50.00	0.00
	24-10-3456			CAFE MEDICAL - RCI					25.00	0.00
	41-10-3456			CAFE MEDICAL - RCI					25.00	0.00
	42-22-3456			CAFE MEDICAL - RCI					15.57	0.00
	43-22-3456			CAFE MEDICAL - RCI					6.67	0.00
									<u>145.00</u>	<u>0.00</u>
107509	1/18/2018	1/18/2018	198.07						CITY OF CRETE CAFETERIA	Ck# 28569 Printed
	21-10-3456			CAFE MED - RCI					28.44	0.00
	22-10-3456			CAFE MED - RCI					161.12	0.00
	23-10-3456			CAFE MED - RCI		192			8.51	0.00
									<u>198.07</u>	<u>0.00</u>
107559	2/1/2018	2/1/2018	149.25						CITY OF CRETE CAFETERIA	Ck# 84780 Printed

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
	10-10-3456				CAFE MEDICAL - RCI				23.13	0.00
	10-40-3456				CAFE MEDICAL - RCI				50.00	0.00
	24-10-3456				CAFE MEDICAL - RCI				29.25	0.00
	41-10-3456				CAFE MEDICAL - RCI				25.00	0.00
	42-22-3456				CAFE MEDICAL - RCI				15.31	0.00
	43-22-3456				CAFE MEDICAL - RCI				6.56	0.00
									<u>149.25</u>	<u>0.00</u>
107572	2/1/2018	2/1/2018	193.82							
	21-10-3456				CAFE MED - RCI				35.50	0.00
	22-10-3456				CAFE MED - RCI				148.76	0.00
	23-10-3456				CAFE MED - RCI				9.56	0.00
									<u>193.82</u>	<u>0.00</u>
107591	1/31/2018	1/31/2018	168,000.00	2018		1/31/2018				
	50-10-2145				LB357 BOND FUNDS				168,000.00	0.00
107492	1/18/2018	1/18/2018	15,958.66							
	10-10-3455				CH -BCBS				1,456.69	0.00
	10-40-3455				CH -BCBS				5,542.74	0.00
	24-10-3455				CH -BCBS				2,827.60	0.00
	31-10-3455				CH -BCBS				28.45	0.00
	37-10-3455				CH -BCBS				283.69	0.00
	39-10-3455				CH -BCBS				55.90	0.00
	41-10-3455				CH -BCBS				2,812.62	0.00
	42-10-3455				CH -BCBS				1,463.82	0.00
	42-22-3455				CH -BCBS				598.42	0.00
	43-22-3455				CH -BCBS				269.11	0.00
	90-10-3455				CH -BCBS				619.62	0.00
									<u>15,958.66</u>	<u>0.00</u>
107493	1/18/2018	1/18/2018	1,106.42							
	10-40-3455				RH - BCBS				1,106.42	0.00
107494	1/18/2018	1/18/2018	8.50							
	10-40-3445				RD - PRINCIPAL				8.50	0.00
107495	1/18/2018	1/18/2018	120.94							
	10-10-3455				CD - PRINCIPAL				11.51	0.00
	10-40-3445				CD - PRINCIPAL				48.80	0.00
	24-10-3455				CD - PRINCIPAL				21.90	0.00
	31-10-3455				CD - PRINCIPAL				0.38	0.00
	37-10-3455				CD - PRINCIPAL				0.61	0.00
	39-10-3455				CD - PRINCIPAL				0.10	0.00
	41-10-3455				CD - PRINCIPAL				13.72	0.00
	42-10-3455				CD - PRINCIPAL				11.69	0.00
	42-22-3455				CD - PRINCIPAL				4.75	0.00
	43-22-3455				CD - PRINCIPAL				2.26	0.00
	90-10-3455				CD - PRINCIPAL				5.22	0.00
									<u>120.94</u>	<u>0.00</u>
107510	1/18/2018	1/18/2018	8,044.22							
	21-10-3455				CH - BCBS	193			2,717.53	0.00
	22-10-3455				CH - BCBS				2,928.13	0.00
	23-10-3455				CH - BCBS				2,398.56	0.00

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
107511	1/18/2018	1/18/2018	354.07						8,044.22	0.00
	21-10-3455				RH - BCBS				354.07	0.00
107512	1/18/2018	1/18/2018	0.61						0.61	0.00
	21-10-3445				RD - PRINCIPAL					
107513	1/18/2018	1/18/2018	50.76						21.93	0.00
	21-10-3455				CD - PRINCIPAL				16.85	0.00
	22-10-3455				CD - PRINCIPAL				11.98	0.00
	23-10-3455				CD - PRINCIPAL				50.76	0.00
107555	2/1/2018	2/1/2018	16,278.05						1,423.38	0.00
	10-10-3455				CH -BCBS				5,462.13	0.00
	10-40-3455				CH -BCBS				178.21	0.00
	10-60-3455				CH -BCBS				3,135.21	0.00
	24-10-3455				CH -BCBS				28.96	0.00
	31-10-3455				CH -BCBS				225.49	0.00
	37-10-3455				CH -BCBS				110.80	0.00
	39-10-3455				CH -BCBS				2,823.21	0.00
	41-10-3455				CH -BCBS				1,408.92	0.00
	42-10-3455				CH -BCBS				594.75	0.00
	42-22-3455				CH -BCBS				267.37	0.00
	43-22-3455				CH -BCBS				619.62	0.00
	90-10-3455				CH -BCBS				16,278.05	0.00
107556	2/1/2018	2/1/2018	1,114.95						1,106.42	0.00
	10-40-3455				RH - BCBS				8.53	0.00
	24-10-3455				RH - BCBS				1,114.95	0.00
107557	2/1/2018	2/1/2018	8.51						8.50	0.00
	10-40-3445				RD - PRINCIPAL				0.01	0.00
	24-10-3445				RD - PRINCIPAL				8.51	0.00
107558	2/1/2018	2/1/2018	120.42						10.56	0.00
	10-10-3455				CD - PRINCIPAL				48.80	0.00
	10-40-3445				CD - PRINCIPAL				22.48	0.00
	24-10-3455				CD - PRINCIPAL				0.39	0.00
	31-10-3455				CD - PRINCIPAL				0.49	0.00
	37-10-3455				CD - PRINCIPAL				0.19	0.00
	39-10-3455				CD - PRINCIPAL				13.72	0.00
	41-10-3455				CD - PRINCIPAL				11.60	0.00
	42-10-3455				CD - PRINCIPAL				4.72	0.00
	42-22-3455				CD - PRINCIPAL				2.25	0.00
	43-22-3455				CD - PRINCIPAL				5.22	0.00
	90-10-3455				CD - PRINCIPAL				120.42	0.00
107573	2/1/2018	2/1/2018	8,008.52			194			2,773.08	0.00
	21-10-3455				CH - BCBS				2,833.16	0.00
	22-10-3455				CH - BCBS					

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
	23-10-3455				CH - BCBS				2,402.28	0.00
107574	2/1/2018	2/1/2018	345.54						CITY OF CRETE HEALTH FUNICk# 28574	Printed
	21-10-3455				RH - BCBS				345.54	0.00
107575	2/1/2018	2/1/2018	0.60						CITY OF CRETE HEALTH FUNICk# 28574	Printed
	21-10-3445				RD - PRINCIPAL				0.60	0.00
107576	2/1/2018	2/1/2018	51.28						CITY OF CRETE HEALTH FUNICk# 28574	Printed
	21-10-3455				CD - PRINCIPAL				22.41	0.00
	22-10-3455				CD - PRINCIPAL				16.89	0.00
	23-10-3455				CD - PRINCIPAL				11.98	0.00
									51.28	0.00
107593	2/6/2018	2/6/2018	273.00	277208					CLINE WILLIAMS LLP	Ck# 84806 Printed
	82-10-5386				TIF LEGAL EXP				273.00	0.00
107600	2/6/2018	2/6/2018	40.00						CNA SURETY	Ck# 28589 Printed
	21-10-9720				BOND				40.00	0.00
107655	2/6/2018	2/6/2018	240.00					1081	DAVID COFFEY	Ck# 84807 Printed
	16-10-5750				CONTRACT SERV				240.00	0.00
107656	2/6/2018	2/6/2018	210.00					1081	DAVID COFFEY	Ck# 84807 Printed
	10-40-5329				GEN MAINT/REPAIR				210.00	0.00
107657	2/6/2018	2/6/2018	426.00					1081	DAVID COFFEY	Ck# 84807 Printed
	41-10-5750				CONTRACT SERV				426.00	0.00
107614	2/6/2018	2/6/2018	5,760.00	57335					COMMONWEALTH ELECTRIC (Ck# 28590	Printed
	21-10-1591				NEW FIBER				5,760.00	0.00
107637	2/6/2018	2/6/2018	501.27	2219653					CONSTELLATION NEW ENERGCk# 28591	Printed
	21-10-7040				GAS				501.27	0.00
107770	2/6/2018	2/6/2018	14.65	A507508				X FUNDS	CRETE ACE HARDWARE	Ck# 84808 Printed
	41-10-5530				OFFICE SUPPLIES				14.65	0.00
107771	2/6/2018	2/6/2018	10.78	B88848				X FUNDS	CRETE ACE HARDWARE	Ck# 84808 Printed
	41-10-5530				OFFICE SUPPLIES				10.78	0.00
107680	2/2/2018	2/2/2018	18.37	B88255				2122REV	CRETE ACE HARDWARE (ELE(Ck# 28581	Printed
	21-10-9915				COMPUTER				18.37	0.00
107725	2/6/2018	2/6/2018	23.39	A509158				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				23.39	0.00
107726	2/6/2018	2/6/2018	21.59	B90609				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				21.59	0.00
107727	2/6/2018	2/6/2018	5.68	B90939				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				5.68	0.00
107728	2/6/2018	2/6/2018	49.98	B90959				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				49.98	0.00
107729	2/6/2018	2/6/2018	3.59	A509921				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				3.59	0.00
107730	2/6/2018	2/6/2018	12.59	A510082				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				12.59	0.00
107731	2/6/2018	2/6/2018	7.19	B91650				31FD	CRETE ACE HARDWARE (FD)	Ck# 84809 Printed
	31-10-5330				BLDG & GROUNDS MAINT				7.19	0.00
107658	2/6/2018	2/6/2018	35.00						CRETE AREA MEDICAL CENTECk# 84810	Printed
	10-20-5971				LAUNDRY SERV				35.00	0.00
107541	1/25/2018	1/25/2018	200.00	2018			1/25/2018	195	516 CRETE CHAMBER OF COMMECk# 84778	Printed
	10-10-6201				ANNUAL MEETING				200.00	0.00
107542	1/25/2018	1/25/2018	200.00	2018 U			1/25/2018		516 CRETE CHAMBER OF COMMECk# 28572	Printed

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
107707	21-10-9890		5.85	20180117	ANNUAL BANQUET				200.00	0.00
107767	10-40-5970		14.15	20180111	MISC OP			GEN CRETE FOOD MART	5.85	0.00
107768	22-10-7091		43.59	20180130	JELMAR CLR			GEN CRETE FOOD MART	14.15	0.00
107649	23-10-7282		406.98	30	LAB			GEN CRETE FOOD MART	43.59	0.00
	21-10-7220				BLDG & GROUND MAINT			582 CRETE GLASS	135.66	0.00
	22-10-8000				BLDG & GROUND MAINT				135.66	0.00
	23-10-7220				BLDG & GROUND MAINT				135.66	0.00
									<u>406.98</u>	<u>0.00</u>
107650	24-10-5330		135.66	30	BLDG & GROUND MAINT			582 CRETE GLASS	135.66	0.00
107765	24-10-5968		248.00	31	VEHICLE REPAIRS			582 CRETE GLASS	248.00	0.00
107595	21-10-7170		23.89	524907	MAINT GEN UNIT #7			CRETE LUMBER & FARM SUPP	23.89	0.00
107642	42-10-5332		34.18	525193	BLDG & GROUNDS MAINT			CRETE LUMBER & FARM SUPP	34.18	0.00
107639	21-10-8460		182.75	14380	CHIPPER BLADES			676 CRETE MACHINE	182.75	0.00
107592	21-10-9650		736.61		UTIL POSTAGE			330 CRETE POSTMASTER	736.61	0.00
107697	10-40-5812		220.50		TOWING			8 CRIST AUTO BODY REPAIR	220.50	0.00
107748	41-10-5210		10.00		UTIL			72 CULLIGAN WATER SERVICE	10.00	0.00
107732	31-10-5791		45.43	91247	EQUIP REPAIRS			DANKO EMERGENCY EQUIPM	45.43	0.00
107746	41-10-6210		90.25	6297117	PROGRAM SUPPLIES			DEMCO	90.25	0.00
107628	90-10-5530		19.99	7421817-1	INK (TAX EX)			EAKES OFFICE SOLUTIONS	19.99	0.00
107632	42-10-5970		290.00	7429022-0	TIME RECORDER			EAKES OFFICE SOLUTIONS	290.00	0.00
107636	10-10-5530		546.75	7422746-0	OFFICE SUPPLIES			EAKES OFFICE SOLUTIONS	546.75	0.00
107654	10-10-5530		2.14	7422871-1	OFFICE SUPPLIES			EAKES OFFICE SOLUTIONS	2.14	0.00
107681	21-10-9900		148.02	7421817-0	OFFICE SUPPLIES			EAKES OFFICE SOLUTIONS	42.65	0.00
	22-10-9900				OFFICE SUPPLIES				42.65	0.00
	23-10-9900				OFFICE SUPPLIES				62.72	0.00
									<u>148.02</u>	<u>0.00</u>
107682	24-10-5530		35.29	7421817-0	OFFICE SUPPLIES	196		EAKES OFFICE SOLUTIONS	62.72	0.00
	10-10-5530				OFFICE SUPPLIES				20.06	0.00
	10-10-5530				OFFICE SUPPLIES				0.00	47.49

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
107497	1/18/2018	1/18/2018	9,142.18						82.78	47.49
								EFTPS		ACH 20102542
	10-10-3435			SOC SEC					986.88	0.00
	10-20-3435			SOC SEC					343.48	0.00
	10-40-3435			SOC SEC					3,971.88	0.00
	16-10-3435			SOC SEC					13.10	0.00
	24-10-3435			SOC SEC					1,508.30	0.00
	31-10-3435			SOC SEC					68.68	0.00
	31-21-3435			SOC SEC					24.80	0.00
	37-10-3435			SOC SEC					228.60	0.00
	39-10-3435			SOC SEC					30.94	0.00
	41-10-3435			SOC SEC					877.30	0.00
	42-10-3435			SOC SEC					558.28	0.00
	42-22-3435			SOC SEC					169.72	0.00
	43-22-3435			SOC SEC					74.52	0.00
	44-10-3435			SOC SEC					13.12	0.00
	90-10-3435			SOC SEC					272.58	0.00
									9,142.18	0.00
107498	1/18/2018	1/18/2018	2,138.12							
								EFTPS		ACH 20102543
	10-10-3435			MEDICARE					230.76	0.00
	10-20-3435			MEDICARE					80.32	0.00
	10-40-3435			MEDICARE					928.84	0.00
	16-10-3435			MEDICARE					3.06	0.00
	24-10-3435			MEDICARE					352.80	0.00
	31-10-3435			MEDICARE					16.08	0.00
	31-21-3435			MEDICARE					5.80	0.00
	37-10-3435			MEDICARE					53.46	0.00
	39-10-3435			MEDICARE					7.24	0.00
	41-10-3435			MEDICARE					205.20	0.00
	42-10-3435			MEDICARE					130.58	0.00
	42-22-3435			MEDICARE					39.70	0.00
	43-22-3435			MEDICARE					17.44	0.00
	44-10-3435			MEDICARE					3.08	0.00
	90-10-3435			MEDICARE					63.76	0.00
									2,138.12	0.00
107499	1/18/2018	1/18/2018	7,919.86							
								EFTPS		ACH 20102544
	10-10-3425			FED MARRIED					688.23	0.00
	10-20-3425			FED MARRIED					48.95	0.00
	10-40-3425			FED MARRIED					1,380.83	0.00
	24-10-3425			FED MARRIED					795.22	0.00
	31-10-3425			FED MARRIED					41.63	0.00
	37-10-3425			FED MARRIED					147.87	0.00
	39-10-3425			FED MARRIED					22.17	0.00
	41-10-3425			FED MARRIED					426.31	0.00
	42-10-3425			FED MARRIED					199.23	0.00
	42-22-3425			FED MARRIED					111.96	0.00
	43-22-3425			FED MARRIED					53.91	0.00
	10-10-3425			FED SINGLE					132.88	0.00
	10-20-3425			FED SINGLE					101.48	0.00

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
	10-40-3425				FED SINGLE				2,404.93	0.00
	24-10-3425				FED SINGLE				574.01	0.00
	31-21-3425				FED SINGLE				46.88	0.00
	41-10-3425				FED SINGLE				151.58	0.00
	42-10-3425				FED SINGLE				294.11	0.00
	42-22-3425				FED SINGLE				12.00	0.00
	90-10-3425				FED SINGLE				285.68	0.00
									<u>7,919.86</u>	<u>0.00</u>
107514	1/18/2018	1/18/2018	6,360.24						EFTPS	ACH 1615
	21-10-3435				SOC SEC				2,978.08	0.00
	22-10-3435				SOC SEC				1,859.52	0.00
	23-10-3435				SOC SEC				1,522.64	0.00
									<u>6,360.24</u>	<u>0.00</u>
107515	1/18/2018	1/18/2018	1,487.48						EFTPS	ACH 1616
	21-10-3435				MEDICARE				696.44	0.00
	22-10-3435				MEDICARE				434.92	0.00
	23-10-3435				MEDICARE				356.12	0.00
									<u>1,487.48</u>	<u>0.00</u>
107516	1/18/2018	1/18/2018	6,256.85						EFTPS	ACH 1617
	21-10-3425				FED MARRIED				1,760.28	0.00
	22-10-3425				FED MARRIED				928.55	0.00
	23-10-3425				FED MARRIED				490.34	0.00
	21-10-3425				FED SINGLE				1,105.19	0.00
	22-10-3425				FED SINGLE				962.89	0.00
	23-10-3425				FED SINGLE				1,009.60	0.00
									<u>6,256.85</u>	<u>0.00</u>
107560	2/1/2018	2/1/2018	9,476.04						EFTPS	ACH 20102550
	10-10-3435				SOC SEC				920.72	0.00
	10-20-3435				SOC SEC				468.16	0.00
	10-40-3435				SOC SEC				4,023.32	0.00
	10-60-3435				SOC SEC				178.24	0.00
	16-10-3435				SOC SEC				11.04	0.00
	24-10-3435				SOC SEC				1,649.46	0.00
	31-10-3435				SOC SEC				67.78	0.00
	37-10-3435				SOC SEC				182.50	0.00
	39-10-3435				SOC SEC				61.86	0.00
	41-10-3435				SOC SEC				910.16	0.00
	42-10-3435				SOC SEC				476.92	0.00
	42-22-3435				SOC SEC				168.42	0.00
	43-22-3435				SOC SEC				73.82	0.00
	44-10-3435				SOC SEC				11.06	0.00
	90-10-3435				SOC SEC				272.58	0.00
									<u>9,476.04</u>	<u>0.00</u>
107561	2/1/2018	2/1/2018	2,216.10						EFTPS	ACH 20102551
	10-10-3435				MEDICARE				215.26	0.00
	10-20-3435				MEDICARE	198			109.52	0.00
	10-40-3435				MEDICARE				940.84	0.00
	10-60-3435				MEDICARE				41.68	0.00

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	16-10-3435			MEDICARE					2.58	0.00
	24-10-3435			MEDICARE					385.80	0.00
	31-10-3435			MEDICARE					15.86	0.00
	37-10-3435			MEDICARE					42.68	0.00
	39-10-3435			MEDICARE					14.46	0.00
	41-10-3435			MEDICARE					212.90	0.00
	42-10-3435			MEDICARE					111.54	0.00
	42-22-3435			MEDICARE					39.38	0.00
	43-22-3435			MEDICARE					17.26	0.00
	44-10-3435			MEDICARE					2.58	0.00
	90-10-3435			MEDICARE					63.76	0.00
									<u>2,216.10</u>	<u>0.00</u>
107562	2/1/2018	2/1/2018	6,703.38							
	10-10-3425			FED MARRIED				EFTPS	515.57	ACH 20102552 0.00
	10-20-3425			FED MARRIED					61.38	0.00
	10-40-3425			FED MARRIED					1,116.34	0.00
	24-10-3425			FED MARRIED					602.81	0.00
	31-10-3425			FED MARRIED					36.43	0.00
	37-10-3425			FED MARRIED					95.10	0.00
	39-10-3425			FED MARRIED					36.52	0.00
	41-10-3425			FED MARRIED					345.57	0.00
	42-10-3425			FED MARRIED					145.27	0.00
	42-22-3425			FED MARRIED					88.92	0.00
	43-22-3425			FED MARRIED					42.87	0.00
	10-10-3425			FED SINGLE					102.38	0.00
	10-20-3425			FED SINGLE					132.48	0.00
	10-40-3425			FED SINGLE					2,011.54	0.00
	10-60-3425			FED SINGLE					186.08	0.00
	24-10-3425			FED SINGLE					633.57	0.00
	41-10-3425			FED SINGLE					130.93	0.00
	42-10-3425			FED SINGLE					183.86	0.00
	42-22-3425			FED SINGLE					9.85	0.00
	90-10-3425			FED SINGLE					225.91	0.00
									<u>6,703.38</u>	<u>0.00</u>
107577	2/1/2018	2/1/2018	5,970.62							
	21-10-3435			SOC SEC				EFTPS	2,872.90	Posted 0.00
	22-10-3435			SOC SEC					1,716.54	0.00
	23-10-3435			SOC SEC					1,381.18	0.00
									<u>5,970.62</u>	<u>0.00</u>
107578	2/1/2018	2/1/2018	1,396.46							
	21-10-3435			MEDICARE				EFTPS	672.00	ACH 1622 0.00
	22-10-3435			MEDICARE					401.40	0.00
	23-10-3435			MEDICARE					323.06	0.00
									<u>1,396.46</u>	<u>0.00</u>
107579	2/1/2018	2/1/2018	4,631.50							
	21-10-3425			FED MARRIED		199		EFTPS	1,349.82	ACH 1623 0.00
	22-10-3425			FED MARRIED					609.09	0.00
	23-10-3425			FED MARRIED					341.14	0.00
	21-10-3425			FED SINGLE					812.18	0.00

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	22-10-3425			FED SINGLE					829.31	0.00
	23-10-3425			FED SINGLE					689.96	0.00
									<u>4,631.50</u>	<u>0.00</u>
107712	2/6/2018	2/6/2018	504.24	1961050				273	EMERGENCY MEDICAL PRODICK# 84819	Printed
	31-21-5341			RESCUE/MED SUPPLIES					504.24	0.00
107659	2/6/2018	2/6/2018	1,742.80						ENERGY PIONEER SOLUTION:CK# 28597	Printed
	21-10-3505			3RD PARTY PAYABLE					1,742.80	0.00
107684	2/5/2018	2/6/2018	435.70						ENERGY PIONEER SOLUTION:CK# 28597	Printed
	21-10-3505			3RD PARTY PAYABLE					435.70	0.00
107743	2/6/2018	2/6/2018	67.62						ENTERTAINMENT	Ck# 84820 Printed
	41-10-5691			MAGAZINE - 1 YR					67.62	0.00
107710	2/6/2018	2/6/2018	36.00	66376					ENVIRO-TECH PEST SERVICE:CK# 84821	Printed
	31-10-5330			BLDG & GROUNDS MAINT					36.00	0.00
107711	2/6/2018	2/6/2018	36.00						ENVIRO-TECH PEST SERVICE:CK# 84821	Printed
	31-10-5330			BLDG & GROUNDS MAINT					36.00	0.00
107618	2/6/2018	2/6/2018	60.00						EXECUTIVE ANSWERING SER:CK# 28598	Printed
	21-10-9980			ANSWERING SERV					40.00	0.00
	22-10-9980			ANSWERING SERV					10.00	0.00
	23-10-9980			ANSWERING SERV					<u>10.00</u>	<u>0.00</u>
									60.00	0.00
107619	2/6/2018	2/6/2018	20.00						EXECUTIVE ANSWERING SER:CK# 84822	Printed
	10-60-9980			ANSWERING SERV					8.00	0.00
	24-10-9980			ANSWERING SERV					10.00	0.00
	37-10-9980			ANSWERING SERV					0.40	0.00
	39-10-9980			ANSWERING SERV					0.40	0.00
	42-10-9980			ANSWERING SERV					<u>1.20</u>	<u>0.00</u>
									20.00	0.00
107714	2/6/2018	2/6/2018	291.56	232					FAIRBURY FLAG LADY	Ck# 84823 Printed
	31-10-5330			FLAGS					291.56	0.00
107485	1/18/2018	1/18/2018	495.64						611 FIRST NEBRASKA CREDIT UNIACH 20102545	
	10-10-3415			CREDIT UNION					67.79	0.00
	10-40-3415			CREDIT UNION					250.97	0.00
	24-10-3415			CREDIT UNION					52.85	0.00
	41-10-3415			CREDIT UNION					<u>124.03</u>	<u>0.00</u>
									495.64	0.00
107517	1/18/2018	1/18/2018	619.36						611 FIRST NEBRASKA CREDIT UNIACH 1618	
	21-10-3415			CREDIT UNION					432.82	0.00
	22-10-3415			CREDIT UNION					141.08	0.00
	23-10-3415			CREDIT UNION					<u>45.46</u>	<u>0.00</u>
									619.36	0.00
107548	2/1/2018	2/1/2018	505.93						611 FIRST NEBRASKA CREDIT UNIACH 20102553	
	10-10-3415			CREDIT UNION					59.86	0.00
	10-40-3415			CREDIT UNION					250.00	0.00
	24-10-3415			CREDIT UNION					71.07	0.00
	41-10-3415			CREDIT UNION					<u>125.00</u>	<u>0.00</u>
									505.93	0.00
107580	2/1/2018	2/1/2018	639.07			200			611 FIRST NEBRASKA CREDIT UNIACH 1624	
	21-10-3415			CREDIT UNION					437.81	0.00

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	Account#	Work Order							Debit	Credit
107783	2/6/2018	2/6/2018	3,850.00	128711			COMPUTER AGREEMENT	KIDWELL	3,150.00	0.00
	21-10-9915						COMPUTER AGREEMENT		350.00	0.00
	22-10-9915						COMPUTER AGREEMENT		350.00	0.00
	23-10-9915								3,850.00	0.00
107784	2/6/2018	2/6/2018	2,450.00	128711			COMPUTER AGREEMENT	KIDWELL	350.00	0.00
	90-10-5790						COMPUTER AGREEMENT		350.00	0.00
	24-10-6050						COMPUTER AGREEMENT		350.00	0.00
	10-40-5540						COMPUTER AGREEMENT		350.00	0.00
	10-10-5790						COMPUTER AGREEMENT		350.00	0.00
	42-10-6050						COMPUTER AGREEMENT		350.00	0.00
	41-10-6050						COMPUTER AGREEMENT		350.00	0.00
	31-10-6050								2,450.00	0.00
107744	2/6/2018	2/6/2018	466.40				1 YR SUB	LINCOLN JOURNAL STAR	466.40	0.00
	41-10-5691									
107651	2/6/2018	2/6/2018	155.23	052992 00			SADDLE	LINCOLN WINWATER WORKS	155.23	0.00
	22-10-8031									
107669	2/6/2018	2/6/2018	216.32	053070 00			MAINT H2O MAINS	LINCOLN WINWATER WORKS	216.32	0.00
	22-10-8021									
107692	2/5/2018	2/6/2018	55.01	052938 00			BACK FLOW KIT	LINCOLN WINWATER WORKS	55.01	0.00
	61-10-6480									
107536	2/6/2018	2/6/2018	124.48	N6951024			POSTAGE	MAIL FINANCE	62.24	0.00
	21-10-9650						POSTAGE		31.12	0.00
	22-10-9650						POSTAGE		31.12	0.00
	23-10-9650								124.48	0.00
107537	2/6/2018	2/6/2018	186.71	N6951024			POSTAGE	MAIL FINANCE	108.91	0.00
	10-10-5531						POSTAGE		15.56	0.00
	24-10-5531						POSTAGE		15.56	0.00
	41-10-6030						POSTAGE		46.68	0.00
	42-22-5531								186.71	0.00
107486	1/18/2018	1/18/2018	37.01				CC - MANHATTAN	757 MANHATTAN LIFE ASSURANC	37.01	0.00
	10-40-3460									
107549	2/1/2018	2/1/2018	37.01				CC - MANHATTAN	757 MANHATTAN LIFE ASSURANC	37.01	0.00
	10-40-3460									
107685	2/5/2018	2/6/2018	147.73	16986105			OXYGEN	71 MATHESON TRI-GAS INC	147.73	0.00
	31-21-5265									
107686	2/5/2018	2/6/2018	120.90				OXYGEN	71 MATHESON TRI-GAS INC	120.90	0.00
	31-21-5265									
107534	2/6/2018	2/6/2018	47.76				LONG DISTANCE	MCI MEGA PREFERRED	11.94	0.00
	10-10-5210						LONG DISTANCE		11.94	0.00
	10-40-5220						LONG DISTANCE		11.94	0.00
	42-10-5210						LONG DISTANCE		11.94	0.00
	31-10-5210								47.76	0.00
107535	2/6/2018	2/6/2018	11.97					MCI MEGA PREFERRED		0.00

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	22-10-3445			REG LIFE - MO					143.23	0.00
	23-10-3445			REG LIFE - MO					23.40	0.00
									<u>287.61</u>	<u>0.00</u>
107519	1/18/2018	1/18/2018	485.16						MUTUAL OF OMAHA	Ck# 28580 Printed
	21-10-3465			DISABILITY					226.76	0.00
	22-10-3465			DISABILITY					147.26	0.00
	23-10-3465			DISABILITY					111.14	0.00
									<u>485.16</u>	<u>0.00</u>
107568	2/1/2018	2/1/2018	300.89						MUTUAL OF OMAHA	Posted
	10-10-3445			REG LIFE - MO					28.99	0.00
	10-40-3445			REG LIFE - MO					144.32	0.00
	10-60-3445			REG LIFE - MO					3.07	0.00
	24-10-3445			REG LIFE - MO					56.60	0.00
	31-10-3445			REG LIFE - MO					1.87	0.00
	37-10-3445			REG LIFE - MO					7.55	0.00
	39-10-3445			REG LIFE - MO					7.44	0.00
	41-10-3445			REG LIFE - MO					13.01	0.00
	42-10-3445			REG LIFE - MO					26.57	0.00
	42-22-3445			REG LIFE - MO					7.95	0.00
	43-22-3445			REG LIFE - MO					3.52	0.00
									<u>300.89</u>	<u>0.00</u>
107569	2/1/2018	2/1/2018	678.29						MUTUAL OF OMAHA	Posted
	10-10-3465			DISABILITY					81.31	0.00
	10-40-3465			DISABILITY					275.48	0.00
	10-60-3465			DISABILITY					7.91	0.00
	24-10-3465			DISABILITY					127.15	0.00
	31-10-3465			DISABILITY					2.03	0.00
	37-10-3465			DISABILITY					15.78	0.00
	39-10-3465			DISABILITY					5.08	0.00
	41-10-3465			DISABILITY					74.88	0.00
	42-10-3465			DISABILITY					40.02	0.00
	42-22-3465			DISABILITY					15.29	0.00
	43-22-3465			DISABILITY					6.57	0.00
	90-10-3465			DISABILITY					26.79	0.00
									<u>678.29</u>	<u>0.00</u>
107581	2/1/2018	2/1/2018	285.10						MUTUAL OF OMAHA	Posted
	21-10-3445			REG LIFE - MO					128.01	0.00
	22-10-3445			REG LIFE - MO					133.49	0.00
	23-10-3445			REG LIFE - MO					23.60	0.00
									<u>285.10</u>	<u>0.00</u>
107582	2/1/2018	2/1/2018	454.94						MUTUAL OF OMAHA	Posted
	21-10-3465			DISABILITY					221.13	0.00
	22-10-3465			DISABILITY					131.57	0.00
	23-10-3465			DISABILITY					102.24	0.00
									<u>454.94</u>	<u>0.00</u>
107633	2/6/2018	2/6/2018	25.79	966103		204		176	NAPA AUTO PARTS	Ck# 28610 Printed
	22-10-8460				DOOR LATCH CABLE				25.79	0.00
107635	2/6/2018	2/6/2018	12.97	965856				176	NAPA AUTO PARTS	Ck# 84840 Printed

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107638	24-10-5903		21.54	966172	ADAPTER/PRESTO PIN				12.97	0.00
	24-10-5921				ADAPTER			176 NAPA AUTO PARTS	14.36	0.00
	24-10-5968				ADAPTER				7.18	0.00
									<u>21.54</u>	<u>0.00</u>
107660	22-10-8460		23.63	966155	HANDLE			176 NAPA AUTO PARTS	21.99	0.00
	22-10-8460				TAX ADDED				1.64	0.00
									<u>23.63</u>	<u>0.00</u>
107679	24-10-5968		478.40	966371	VEHICLE REPAIRS			176 NAPA AUTO PARTS	478.40	0.00
107734	31-10-5791		108.12	965515	EQUIP REPAIRS			176 NAPA AUTO PARTS	108.12	0.00
107735	31-10-5791		45.98	966042	EQUIP REPAIRS			176 NAPA AUTO PARTS	45.98	0.00
107758	42-10-5791		12.98	964571	VEHICLE/EQUIP REPAIRS			176 NAPA AUTO PARTS	12.98	0.00
107766	42-10-5791		35.98	964234	VEHICLE REPAIRS			176 NAPA AUTO PARTS	35.98	0.00
107780	21-10-8460		60.73	965473	STARTER			176 NAPA AUTO PARTS	60.73	0.00
107693	10-40-5400		40.00		DUES & MEMBERSHIPS			NATL ASSOC OF SCHOOL RE	40.00	0.00
107602	23-10-9780		150.00		LIC RENEWAL			NE DEPT ENVIRONMENTAL QI	150.00	0.00
107491	10-10-3430		2,752.19		ST MARRIED			ITHHOLD NE DEPT OF REVENUE	254.15	0.00
	10-20-3430				ST MARRIED				16.28	0.00
	10-40-3430				ST MARRIED				530.45	0.00
	24-10-3430				ST MARRIED				277.55	0.00
	31-10-3430				ST MARRIED				15.58	0.00
	37-10-3430				ST MARRIED				53.90	0.00
	39-10-3430				ST MARRIED				6.87	0.00
	41-10-3430				ST MARRIED				164.21	0.00
	42-10-3430				ST MARRIED				65.02	0.00
	42-22-3430				ST MARRIED				38.67	0.00
	43-22-3430				ST MARRIED				18.64	0.00
	10-10-3430				ST SINGLE				41.26	0.00
	10-20-3430				ST SINGLE				26.04	0.00
	10-40-3430				ST SINGLE				795.92	0.00
	24-10-3430				ST SINGLE				181.60	0.00
	31-21-3430				ST SINGLE				12.84	0.00
	41-10-3430				ST SINGLE				49.29	0.00
	42-10-3430				ST SINGLE				98.81	0.00
	42-22-3430				ST SINGLE				4.05	0.00
	90-10-3430				ST SINGLE				101.06	0.00
									<u>2,752.19</u>	<u>0.00</u>
107520	21-10-3430		2,185.64		ST MARRIED			ITHHOLD NE DEPT OF REVENUE	679.83	0.00

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
	22-10-3430				ST MARRIED				344.00	0.00
	23-10-3430				ST MARRIED				193.41	0.00
	21-10-3430				ST SINGLE				344.55	0.00
	22-10-3430				ST SINGLE				305.92	0.00
	23-10-3430				ST SINGLE				317.93	0.00
									<u>2,185.64</u>	<u>0.00</u>
107554	2/1/2018	2/1/2018	2,849.37						ITHHOLD NE DEPT OF REVENUE	ACH 20102555
	10-10-3430				ST MARRIED				236.56	0.00
	10-20-3430				ST MARRIED				25.53	0.00
	10-40-3430				ST MARRIED				534.35	0.00
	24-10-3430				ST MARRIED				258.52	0.00
	31-10-3430				ST MARRIED				16.86	0.00
	37-10-3430				ST MARRIED				43.31	0.00
	39-10-3430				ST MARRIED				13.83	0.00
	41-10-3430				ST MARRIED				163.79	0.00
	42-10-3430				ST MARRIED				58.77	0.00
	42-22-3430				ST MARRIED				38.22	0.00
	43-22-3430				ST MARRIED				18.45	0.00
	10-10-3430				ST SINGLE				38.77	0.00
	10-20-3430				ST SINGLE				42.54	0.00
	10-40-3430				ST SINGLE				811.25	0.00
	10-60-3430				ST SINGLE				68.93	0.00
	24-10-3430				ST SINGLE				241.57	0.00
	41-10-3430				ST SINGLE				54.13	0.00
	42-10-3430				ST SINGLE				78.77	0.00
	42-22-3430				ST SINGLE				4.16	0.00
	90-10-3430				ST SINGLE				101.06	0.00
									<u>2,849.37</u>	<u>0.00</u>
107583	2/1/2018	2/1/2018	1,994.45						ITHHOLD NE DEPT OF REVENUE	ACH 1625
	21-10-3430				ST MARRIED				646.05	0.00
	22-10-3430				ST MARRIED				276.21	0.00
	23-10-3430				ST MARRIED				169.96	0.00
	21-10-3430				ST SINGLE				310.95	0.00
	22-10-3430				ST SINGLE				317.72	0.00
	23-10-3430				ST SINGLE				273.56	0.00
									<u>1,994.45</u>	<u>0.00</u>
107652	2/6/2018	2/6/2018	600.00						LINCLN NE MUNICIPAL POWER POOL	Ck# 28612 Printed
	21-10-9760				MTG & TRNG				600.00	0.00
107688	2/5/2018	2/6/2018	154.00	496950					ST OF NE NE PUBLIC HEALTH ENVIRONICK#	28613 Printed
	22-10-7281				LAB				154.00	0.00
107621	2/6/2018	2/6/2018	30.00						NE SECRETARY OF STATE	Ck# 84842 Printed
	10-10-5970				NOTARY				30.00	0.00
107622	2/6/2018	2/6/2018	945.84	0323783					NE TITLE COMPANY	Ck# 84843 Printed
	65-10-6008				STREET RESERVE				945.84	0.00
107724	2/6/2018	2/6/2018	123.00	276974					NECO	Ck# 84844 Printed
	31-10-5330				ALARM SERV	206			123.00	0.00
107705	2/6/2018	2/6/2018	541.20						NEOFUNDS BY NEOPOST	Ck# 84845 Printed
	10-10-5531				POSTAGE				315.70	0.00
	24-10-5531				POSTAGE				45.10	0.00

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	41-10-6030			POSTAGE					45.10	0.00
	42-22-5531			POSTAGE					135.30	0.00
									<u>541.20</u>	<u>0.00</u>
107706	2/6/2018	2/6/2018	360.80							
	21-10-9650			POSTAGE					180.40	0.00
	22-10-9650			POSTAGE					90.20	0.00
	23-10-9650			POSTAGE					90.20	0.00
									<u>360.80</u>	<u>0.00</u>
107781	2/6/2018	2/6/2018	10.09							
	42-10-5210			HWY 103 & 33					10.09	0.00
107755	2/6/2018	2/6/2018	32.43	8010117						
	21-10-9580			LOCATE FEE					16.22	0.00
	22-10-9580			LOCATE FEE					16.21	0.00
									<u>32.43</u>	<u>0.00</u>
107540	2/6/2018	2/6/2018	96.71							
	42-10-5332			BLDG & GROUNDS MAINT					5.56	0.00
	24-10-5800			VEHICLE EQUIP/FUEL					33.98	0.00
	24-10-5970			MISC OP					57.17	0.00
									<u>96.71</u>	<u>0.00</u>
107481	1/18/2018	1/18/2018	430.00							
	10-20-3417			SAVINGS ACH					70.96	0.00
	10-40-3417			SAVINGS ACH					230.00	0.00
	31-10-3417			SAVINGS ACH					29.04	0.00
	10-40-3418			CHECKING ACH					100.00	0.00
									<u>430.00</u>	<u>0.00</u>
107521	1/18/2018	1/18/2018	850.00							
	23-10-3417			SAVINGS ACH					400.00	0.00
	21-10-3418			CHECKING ACH					350.00	0.00
	22-10-3418			CHECKING ACH					100.00	0.00
									<u>850.00</u>	<u>0.00</u>
107544	2/1/2018	2/1/2018	430.00							
	10-20-3417			SAVINGS ACH					76.04	0.00
	10-40-3417			SAVINGS ACH					230.00	0.00
	31-10-3417			SAVINGS ACH					23.96	0.00
	10-40-3418			CHECKING ACH					100.00	0.00
									<u>430.00</u>	<u>0.00</u>
107584	2/1/2018	2/1/2018	850.00							
	23-10-3417			SAVINGS ACH					400.00	0.00
	21-10-3418			CHECKING ACH					350.00	0.00
	22-10-3418			CHECKING ACH					100.00	0.00
									<u>850.00</u>	<u>0.00</u>
107701	2/6/2018	2/6/2018	43.47	1006293119						
	10-40-5531			POSTAGE					43.47	0.00
107699	2/6/2018	2/6/2018	217.98							
	10-40-5531			POSTAGE		207			217.98	0.00
107704	2/6/2018	2/6/2018	54.00	6946417						
	10-40-5329			GEN MAINT/REPAIR					54.00	0.00
107745	2/6/2018	2/6/2018	26.48	21425						

NEW QUILL CORP. Ck# 84851 Printed

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	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
	41-10-5530				OFFICE SUPPLIES				26.48	0.00
107769	2/6/2018	2/6/2018	1,014.65	364434						
	22-10-9690				LIC FEES				1,014.65	0.00
107674	2/6/2018	2/6/2018	22,472.54	697867-00				1911	RESCO	Ck# 28617 Printed
	21-10-1550				DIST SYS/LINE TRANSFORMERS				22,472.54	0.00
107675	2/6/2018	2/6/2018	5,153.76	697914-00				1911	RESCO	Ck# 28617 Printed
	21-10-1550				TRANSFORMER PADS				5,153.76	0.00
107594	2/6/2018	2/6/2018	22.70							
	24-10-4410				USE TAX				19.91	0.00
	41-10-4871				USE TAX				2.79	0.00
									<u>22.70</u>	<u>0.00</u>
107662	2/6/2018	2/6/2018	17,411.01							
	21-10-7090				FUEL OIL REC				59.43	0.00
	21-10-9670				GAS PUMPS				64.09	0.00
	22-10-7100				WATER (4)				8,210.24	0.00
	23-10-7530				SEWER				9,077.25	0.00
									<u>17,411.01</u>	<u>0.00</u>
107663	2/6/2018	2/6/2018	18,403.42							
	10-10-5490				GENERAL (2)				101.50	0.00
	10-40-5215				GENERAL (POLICE 1)				1,245.54	0.00
	10-40-5610				GENERAL (POLICE 8)				61.77	0.00
	16-10-5210				CITY HALL				3,687.91	0.00
	24-10-5210				ST & GRADE (6)				7,382.19	0.00
	24-10-5890				ST & GRADE (7)				172.08	0.00
	31-10-5210				FIRE MAINT				3,443.40	0.00
	37-10-5210				CEMETERY				58.49	0.00
	39-10-5210				SAN LANDFILL				31.44	0.00
	41-10-5210				LIBRARY				290.24	0.00
	42-10-5210				PARK & REC				1,928.86	0.00
									<u>18,403.42</u>	<u>0.00</u>
107664	2/6/2018	2/6/2018	84.79							
	21-10-7060				ELEC				84.79	0.00
107665	2/6/2018	2/6/2018	425.23							
	10-40-5215				POLICE				35.91	0.00
	16-10-5210				CITY HALL				113.02	0.00
	24-10-5210				ST & GRADE				35.03	0.00
	31-10-5210				FIRE MAINT				37.66	0.00
	41-10-5210				LIBRARY				35.03	0.00
	42-10-5210				PARK & REC				136.18	0.00
	43-10-5210				SWIM POOL				32.40	0.00
									<u>425.23</u>	<u>0.00</u>
107666	2/6/2018	2/6/2018	844.77							
	21-10-7060				ELECTRIC				83.23	0.00
	23-10-7530				SEWER REV				761.54	0.00
									<u>844.77</u>	<u>0.00</u>
107667	2/6/2018	2/6/2018	568.99			208				
	16-10-5210				CITY HALL				139.35	0.00
	24-10-5210				ST & GRADE				46.48	0.00

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	Account#	Work Order		Description			Debit	Credit
	31-10-5210			FIRE MAINT			54.47	0.00
	37-10-5210			CEMETERY			16.15	0.00
	41-10-5210			LIBRARY			44.54	0.00
	42-10-5210			PARK & REC			268.00	0.00
							<u>568.99</u>	<u>0.00</u>
107611	2/6/2018	2/6/2018	135.98	1801-220690			SACK LUMBER CO.	Ck# 84856 Printed
	24-10-6000			BARRICADES			120.00	0.00
	24-10-6020			BARRICADES			15.98	0.00
							<u>135.98</u>	<u>0.00</u>
107715	2/6/2018	2/6/2018	658.96	150145			SANDRY FIRE SUPPLY LLC	Ck# 84857 Printed
	32-10-5260			EQUIP MISC			658.96	0.00
107604	2/6/2018	2/6/2018	381.90	22438826			SAPP BROS. PETROLEUM, INC	Ck# 84858 Printed
	24-10-5801			OIL & GREASE			381.90	0.00
107689	2/5/2018	2/6/2018	67.00	17678			SEWARD ELECTRONICS	Ck# 84859 Printed
	10-40-5791			VEH/EQUIP REPAIRS			67.00	0.00
107690	2/5/2018	2/6/2018	87.85	17923			SEWARD ELECTRONICS	Ck# 84859 Printed
	10-40-5791			VEH/EQUIP REPAIRS			87.85	0.00
107691	2/5/2018	2/6/2018	53.38	17821			SEWARD ELECTRONICS	Ck# 84859 Printed
	10-40-5730			RADIO/COMM REPAIR			53.38	0.00
107702	2/6/2018	2/6/2018	522.13	8FCB278537			SID DILLON FORD	Ck# 84860 Printed
	10-40-5791			VEH REPAIR			522.13	0.00
107703	2/6/2018	2/6/2018	201.27	0332535-IN			1313 SIRCHIE FINGER PRINT LAB	Ck# 84861 Printed
	10-40-5660			SPEC INV			201.27	0.00
107671	2/6/2018	2/6/2018	22.15	0048024			128 SKALA'S O.K. TIRE STORE, INC	Ck# 28621 Printed
	22-10-8460			TIRE REPAIR			22.15	0.00
107672	2/6/2018	2/6/2018	80.23	0047821			128 SKALA'S O.K. TIRE STORE, INC	Ck# 84862 Printed
	24-10-5810			TIRE REPAIR			80.23	0.00
107749	2/6/2018	2/6/2018	147.31	348418872			SOLUTIONONE	Ck# 84863 Printed
	41-10-6040			COPIER SERV			147.31	0.00
107668	2/6/2018	2/6/2018	2,500.00	965			SPARQDATA	Ck# 84864 Printed
	10-10-5750			YRLY SUB			2,500.00	0.00
107532	2/6/2018	2/6/2018	41.86	0001865011918			SPECTRUM	Ck# 28622 Printed
	21-10-9910			COMPUTER			29.42	0.00
	22-10-9910			COMPUTER			12.44	0.00
							<u>41.86</u>	<u>0.00</u>
107775	2/6/2018	2/6/2018	126.31	0001865011918			SPECTRUM	Ck# 84865 Printed
	41-10-6050			COMPUTER			41.02	0.00
	10-10-5210			COMPUTER			12.27	0.00
	31-10-5210			COMPUTER			18.67	0.00
	10-40-5220			COMPUTER			54.35	0.00
							<u>126.31</u>	<u>0.00</u>
107752	2/6/2018	2/6/2018	52.32				JOY STEVENSON	Ck# 84866 Printed
	41-10-5470			MTG & TRNG			52.32	0.00
107753	2/6/2018	2/6/2018	23.00				JOY STEVENSON	Ck# 84866 Printed
	41-10-5470			MTG & TRNG			23.00	0.00
107738	2/5/2018	2/5/2018	857.74			209	SYNCHRONY BANK/AMAZON	Ck# 84867 Printed
	41-10-5691			BOOKS, MAG			7.79	0.00
	41-10-5691			BOOKS, MAG			122.19	0.00
	41-10-5691			BOOKS, MAG			104.16	0.00

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	41-10-5691			BOOKS, MAG					0.00	16.17
	41-10-5691			BOOKS, MAG					14.11	0.00
	41-10-6210			PROGRAM EXP					26.59	0.00
	41-10-5691			BOOKS, MAG					6.00	0.00
	41-10-5530			OFFICE SUPPLIES					41.20	0.00
	41-10-5693			REPLACEMENTS					5.98	0.00
	41-10-5691			BOOKS, MAG					8.99	0.00
	41-10-5691			BOOKS, MAG					171.84	0.00
	41-10-5691			BOOKS, MAG					118.89	0.00
	41-10-5693			REPLACEMENTS					9.96	0.00
	41-10-5691			BOOKS, MAG					11.99	0.00
	41-10-5691			BOOKS, MAG					6.00	0.00
	41-10-5693			REPLACEMENTS					22.98	0.00
	41-10-5691			BOOKS, MAG					69.43	0.00
	41-10-5691			BOOKS, MAG					14.96	0.00
	41-10-5693			REPLACEMENTS					85.85	0.00
	41-10-5970			FEES					25.00	0.00
									873.91	16.17
107543	1/26/2018	1/26/2018	125.00							
	40-10-5692			PROGRAM DEPOSIT					125.00	0.00
										THE ZINGHOPPERS GROUP Lick# 84779 Printed
107503	1/18/2018	1/18/2018	23.19							
	10-10-3445			CA - TRANS					6.54	0.00
	10-40-3445			CA - TRANS					14.47	0.00
	24-10-3445			CA - TRANS					2.18	0.00
									23.19	0.00
										TRANSAMERICA LIFE Ck# 84789 Printed
107504	1/18/2018	1/18/2018	67.87							
	10-10-3445			REG ILL - TRANS					11.54	0.00
	10-40-3445			REG ILL - TRANS					52.48	0.00
	24-10-3445			REG ILL - TRANS					3.85	0.00
									67.87	0.00
										TRANSAMERICA LIFE Ck# 84789 Printed
107522	1/18/2018	1/18/2018	8.92							
	21-10-3445			CA - TRANS					4.56	0.00
	22-10-3445			CA - TRANS					2.18	0.00
	23-10-3445			CA - TRANS					2.18	0.00
									8.92	0.00
										TRANSAMERICA LIFE Ck# 28579 Printed
107523	1/18/2018	1/18/2018	15.74							
	21-10-3445			REG ILL - TRANS					8.04	0.00
	22-10-3445			REG ILL - TRANS					3.85	0.00
	23-10-3445			REG ILL - TRANS					3.85	0.00
									15.74	0.00
										TRANSAMERICA LIFE Ck# 28579 Printed
107566	2/1/2018	2/1/2018	23.19							
	10-10-3445			CA - TRANS					6.54	0.00
	10-40-3445			CA - TRANS					14.47	0.00
	24-10-3445			CA - TRANS					2.18	0.00
									23.19	0.00
										TRANSAMERICA LIFE Posted
107567	2/1/2018	2/1/2018	67.87			210				
	10-10-3445			REG ILL - TRANS					11.54	0.00
	10-40-3445			REG ILL - TRANS					52.48	0.00

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107585	24-10-3445		8.92	REG ILL - TRANS					3.85	0.00
	21-10-3445			CA - TRANS					4.56	0.00
	22-10-3445			CA - TRANS					2.18	0.00
	23-10-3445			CA - TRANS					2.18	0.00
									8.92	0.00
107586	21-10-3445		15.74	REG ILL - TRANS					8.04	0.00
	22-10-3445			REG ILL - TRANS					3.85	0.00
	23-10-3445			REG ILL - TRANS					3.85	0.00
									15.74	0.00
107757	41-10-5691		85.75	BOOKS, MAG					75.80	0.00
	41-10-5691			BOOKS, MAG					9.95	0.00
									85.75	0.00
107759	41-10-5691		34.34	BOOKS, MAG					23.94	0.00
	40-10-5692			DONATIONS					10.40	0.00
									34.34	0.00
107762	42-10-5470		255.98	MTG & TRNG					30.00	0.00
	42-10-5470			MTG & TRNG					20.00	0.00
	62-10-6482			CITY BLDGS					205.98	0.00
									255.98	0.00
107763	21-10-9915		126.26	COMPUTER					42.09	0.00
	22-10-9915			COMPUTER					42.09	0.00
	23-10-9915			COMPUTER					42.08	0.00
									126.26	0.00
107487	10-10-3470		31.02	RETIREMENT ROTH %					13.29	0.00
	10-40-3470			RETIREMENT ROTH %					13.30	0.00
	42-10-3470			RETIREMENT ROTH %					4.43	0.00
									31.02	0.00
107488	10-10-3470		8,509.20	RETIREMENT 7%					747.88	0.00
	10-40-3470			RETIREMENT 7%					296.04	0.00
	24-10-3470			RETIREMENT 7%					1,524.50	0.00
	31-10-3470			RETIREMENT 7%					32.58	0.00
	37-10-3470			RETIREMENT 7%					260.50	0.00
	39-10-3470			RETIREMENT 7%					35.32	0.00
	41-10-3470			RETIREMENT 7%					469.60	0.00
	42-10-3470			RETIREMENT 7%					584.74	0.00
	42-22-3470			RETIREMENT 7%					191.68	0.00
	43-22-3470			RETIREMENT 7%					90.48	0.00
	10-40-3470			PD RETIREMENT 7%		211			4,275.88	0.00
									8,509.20	0.00
107489			345.18							

UNION BANK & TRUST CO ACH 20102549

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>					<u>Debit</u>	<u>Credit</u>
	10-40-3471			DEF COMP 457					80.00	0.00
	24-10-3471			DEF COMP 457					150.00	0.00
	39-10-3471			DEF COMP 457					4.74	0.00
	42-10-3471			DEF COMP 457					25.26	0.00
	10-40-3471			DEF COMP 457 %					85.18	0.00
									<u>345.18</u>	<u>0.00</u>
107490	1/18/2018	1/18/2018	2,702.91						UNION BANK & TRUST CO	ACH 20102549
	10-10-3456			CM - HSA					162.90	0.00
	10-40-3456			CM - HSA					1,989.94	0.00
	24-10-3456			CM - HSA					208.21	0.00
	37-10-3456			CM - HSA					66.15	0.00
	41-10-3456			CM - HSA					91.11	0.00
	42-10-3456			CM - HSA					130.77	0.00
	42-22-3456			CM - HSA					35.71	0.00
	43-22-3456			CM - HSA					18.12	0.00
									<u>2,702.91</u>	<u>0.00</u>
107524	1/18/2018	1/18/2018	13.29						UNION BANK & TRUST CO	ACH 1621
	21-10-3470			RETIREMENT ROTH %					4.43	0.00
	22-10-3470			RETIREMENT ROTH %					4.43	0.00
	23-10-3470			RETIREMENT ROTH %					4.43	0.00
									<u>13.29</u>	<u>0.00</u>
107525	1/18/2018	1/18/2018	6,332.64						UNION BANK & TRUST CO	ACH 1621
	21-10-3470			RETIREMENT 7%					3,061.28	0.00
	22-10-3470			RETIREMENT 7%					1,786.74	0.00
	23-10-3470			RETIREMENT 7%					1,484.62	0.00
									<u>6,332.64</u>	<u>0.00</u>
107526	1/18/2018	1/18/2018	50.00						UNION BANK & TRUST CO	ACH 1621
	21-10-3471			DEF COMP					50.00	0.00
107527	1/18/2018	1/18/2018	1,138.44						UNION BANK & TRUST CO	ACH 1621
	21-10-3456			CM - HSA					378.55	0.00
	22-10-3456			CM - HSA					282.58	0.00
	23-10-3456			CM - HSA					477.31	0.00
									<u>1,138.44</u>	<u>0.00</u>
107550	2/1/2018	2/1/2018	32.12						UNION BANK & TRUST CO	ACH 20102557
	10-10-3470			RETIREMENT ROTH %					13.77	0.00
	10-40-3470			RETIREMENT ROTH %					13.76	0.00
	42-10-3470			RETIREMENT ROTH %					4.59	0.00
									<u>32.12</u>	<u>0.00</u>
107551	2/1/2018	2/1/2018	8,987.22						UNION BANK & TRUST CO	ACH 20102557
	10-10-3470			RETIREMENT 7%					670.90	0.00
	10-40-3470			RETIREMENT 7%					296.58	0.00
	10-60-3470			RETIREMENT 7%					199.80	0.00
	24-10-3470			RETIREMENT 7%					1,891.42	0.00
	31-10-3470			RETIREMENT 7%					32.58	0.00
	37-10-3470			RETIREMENT 7%					202.96	0.00
	39-10-3470			RETIREMENT 7%					70.66	0.00
	41-10-3470			RETIREMENT 7%					469.94	0.00
	42-10-3470			RETIREMENT 7%					549.72	0.00

Accounts Payable Detail Listing

CITY OF CRETE

<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Vend#</u>	<u>Vendor Name</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>			<u>Description</u>				<u>Debit</u>	<u>Credit</u>
	42-22-3470				RETIREMENT 7%				191.70	0.00
	43-22-3470				RETIREMENT 7%				90.48	0.00
	10-40-3470				PD RETIREMENT 7%				4,320.48	0.00
									<u>8,987.22</u>	<u>0.00</u>
107552	2/1/2018	2/1/2018	344.86						UNION BANK & TRUST CO	ACH 20102557
	10-40-3471				DEF COMP 457				80.00	0.00
	24-10-3471				DEF COMP 457				150.00	0.00
	39-10-3471				DEF COMP 457				9.39	0.00
	42-10-3471				DEF COMP 457				20.61	0.00
	10-40-3471				DEF COMP 457 %				84.86	0.00
									<u>344.86</u>	<u>0.00</u>
107553	2/1/2018	2/1/2018	1,511.13						UNION BANK & TRUST CO	ACH 20102557
	10-10-3456				CM - HSA				161.44	0.00
	10-40-3456				CM - HSA				788.75	0.00
	24-10-3456				CM - HSA				231.45	0.00
	37-10-3456				CM - HSA				52.59	0.00
	41-10-3456				CM - HSA				92.30	0.00
	42-10-3456				CM - HSA				130.77	0.00
	42-22-3456				CM - HSA				35.71	0.00
	43-22-3456				CM - HSA				18.12	0.00
									<u>1,511.13</u>	<u>0.00</u>
107587	2/1/2018	2/1/2018	13.77						UNION BANK & TRUST CO	ACH 1627
	21-10-3470				RETIREMENT ROTH %				4.59	0.00
	22-10-3470				RETIREMENT ROTH %				4.59	0.00
	23-10-3470				RETIREMENT ROTH %				4.59	0.00
									<u>13.77</u>	<u>0.00</u>
107588	2/1/2018	2/1/2018	6,309.26						UNION BANK & TRUST CO	ACH 1627
	21-10-3470				RETIREMENT 7%				3,062.74	0.00
	22-10-3470				RETIREMENT 7%				1,763.84	0.00
	23-10-3470				RETIREMENT 7%				1,482.68	0.00
									<u>6,309.26</u>	<u>0.00</u>
107589	2/1/2018	2/1/2018	50.00						UNION BANK & TRUST CO	ACH 1627
	21-10-3471				DEF COMP				50.00	0.00
107590	2/1/2018	2/1/2018	1,130.22						UNION BANK & TRUST CO	ACH 1627
	21-10-3456				CM - HSA				370.84	0.00
	22-10-3456				CM - HSA				281.99	0.00
	23-10-3456				CM - HSA				477.39	0.00
									<u>1,130.22</u>	<u>0.00</u>
107605	2/6/2018	2/6/2018	12.32	R56414028					UPS	Ck# 28624 Printed
	23-10-9650				POSTAGE				12.32	0.00
107736	2/6/2018	2/6/2018	18.02	9800409912					VERIZON WIRELESS	Ck# 84870 Printed
	31-10-5210				UTIL				18.02	0.00
107713	2/6/2018	2/6/2018	108.00	18071					WACKEL'S MACHINE SHOP	Ck# 84871 Printed
	32-10-5260				EQUIP MISC				108.00	0.00
107606	2/6/2018	2/6/2018	54.10	0929930		213			532 WALKERS UNIFORM RENTAL	Ck# 28625 Printed
	23-10-9640				UNIFORMS				54.10	0.00
107629	2/6/2018	2/6/2018	54.10	0931143					532 WALKERS UNIFORM RENTAL	Ck# 28625 Printed
	23-10-9640				UNIFORMS				54.10	0.00

Accounts Payable Detail Listing

CITY OF CRETE

Pay#	Post Date	Due Date	Amount	Invoice	Date	PO#	Date	Vend#	Vendor Name	Status
	Account#	Work Order			Description				Debit	Credit
107739	2/6/2018	2/6/2018	54.10	0932350				532	WALKERS UNIFORM RENTAL	Ck# 28625 Printed
	23-10-9640				UNIFORMS				54.10	0.00
107756	2/6/2018	2/6/2018	303.00	1625963					303.00	0.00
	42-10-5210				TUXEDO PARK GARB					
107709	2/6/2018	2/6/2018	153.01						153.01	0.00
	10-20-5901				REFUND					
107653	2/6/2018	2/6/2018	322.50	967676					322.50	0.00
	21-10-8090				METER MAINT - MAT					
107696	2/6/2018	2/6/2018	537.12					E!!!!!!!!!!!!	537.12	0.00
	10-30-5220				UTIL SALINE CO E911					
107700	2/6/2018	2/6/2018	449.19					E!!!!!!!!!!!!	449.19	0.00
	10-30-5220				UTIL CRETE 911					
107721	2/6/2018	2/6/2018	59.82					E!!!!!!!!!!!!	59.82	0.00
	31-10-5210				UTIL - FIRE STAT					
107722	2/6/2018	2/6/2018	71.36					E!!!!!!!!!!!!	71.36	0.00
	31-10-5210				UTIL - EMERGENCY MGMT					
107615	2/6/2018	2/6/2018	460.27						201.37	0.00
	23-10-9660				MAINTENANCE				172.60	0.00
	21-10-9660				MAINTENANCE				86.30	0.00
	22-10-9660				MAINTENANCE				460.27	0.00
107616	2/6/2018	2/6/2018	2,416.56	383323					143.84	0.00
	39-10-5210				MAINTENANCE				172.60	0.00
	10-10-5210				MAINTENANCE				115.07	0.00
	41-10-5210				MAINTENANCE				143.84	0.00
	42-22-5210				MAINTENANCE				115.07	0.00
	24-10-5210				MAINTENANCE				1,150.73	0.00
	10-40-5220				MAINTENANCE				575.41	0.00
	10-30-5220				MAINTENANCE				2,416.56	0.00
107754	2/5/2018	2/5/2018	13.99						10.00	0.00
	41-10-5691				REIMBURSE				3.99	0.00
	41-10-6030				REIMBURSE				13.99	0.00

502,148.98 294 Non-voided payables listed.

Report Setup
 AP - Accounts Payable Listing : Vendor Name
 Filter Options
 Starting: 1/17/2018
 Ending: 2/6/2018
 Banks: All
 Payable Status: Posted, Printed, ACH, Recorded, Voided
 All Vendors Selected