

City Council Regular Meeting
Wednesday, July 5, 2023 7:00 PM
Council Chambers
2500 14 Street
Columbus, NE 68601

The Mayor and City Council reserve the right to go into closed session as per Section 84-1410 of the Nebraska Revised Statutes. A current agenda is on file at City Hall, 2500 14 Street, Columbus, Nebraska. For more information, call 402-562-4224 or visit our website at www.columbusne.us.

{{Name: Agenda Item Name}}

1. STATEMENT OF COMPLIANCE WITH OPEN MEETINGS ACT AND ROLL CALL

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

Operative Date: July 21, 2022

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of

having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate

should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or

(ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a

recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the

public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (2)(b)(ii) of this section.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB742, section 1, with LB908, section 1, and LB922, section 13, to reflect all amendments.

Note: Changes made by LB742 and LB908 became effective July 21, 2022. Changes made by LB922 became operative July 21, 2022.

Cross References

- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.

- **Municipal Cooperative Financing Act**, see section 18-2401.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs

earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.

Effective Date: July 21, 2022

Annotations

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943,

and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).

- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414

Date: July 2022

2. PRAYER

3. NATIONAL ANTHEM AND PLEDGE OF ALLEGIANCE

4. CONSENT AGENDA - The following items are considered to be routine by the city council and will be enacted by one motion. There will be no separate discussion of these items unless a city council member or citizen so requests, in which event the item will be removed from consent status and considered in its normal sequence on the agenda.

4.A. Minutes of June 19, 2023, City Council meeting.

PROCEEDINGS OF CITY COUNCIL
June 19, 2023

A regular meeting of the mayor and city council of the City of Columbus, Nebraska, was convened in open and public session on June 19, 2023, at 7 p.m. in the Council Chambers, 1369 25 Avenue, Columbus, Nebraska.

Notice of this meeting was given in advance thereof by publication in the Columbus Telegram on May 31, 2023, with a copy of the proof of publication being on file in the office of the city clerk. Notice of this meeting was given simultaneously to the mayor and members of the city council, with a copy of the acknowledgement of receipt of notice being on file in the office of the city clerk. Availability of the agenda was communicated in the advance notice and in the notice to the mayor and city council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

1. **STATEMENT OF COMPLIANCE WITH OPEN MEETINGS ACT AND ROLL CALL:** Mayor Bulkley announced that a copy of the Open Meetings Act is posted in the meeting room. Present were Mayor James Bulkley and Council Members Beth Augustine-Schulte, Charlie Bahr, Hope Freshour, Troy Hiemer, Rich Jablonski, Prent Roth, and Ron Schilling. Council Member Kat Lopez was absent and excused. City staff members included City Attorney Neal Valorz, City Administrator Tara Vasicek, City Engineer Rick Bogus, Police Chief Chuck Sherer, Public Works Director Chuck Sliva, Public Property Director Doug Moore, Community Coordinator Elley Coffin, Assistant City Clerk Kelli Keyes, and Library Assistant Joan Von Ruden-Kruger.
2. **PRAYER:** Augustine-Schulte led in prayer.
3. **NATIONAL ANTHEM AND PLEDGE OF ALLEGIANCE:** The National Anthem was sung and the Pledge of Allegiance was recited.
4. **CONSENT AGENDA:** Vasicek stated that the following items are considered routine by the city council and will be enacted by one motion. She pointed out there will be no separate discussion of these items unless a city council member or citizen so requests, in which event the item will be removed from consent status and considered in its normal sequence on the agenda. The items on the consent agenda were approved as presented with a motion by Augustine-Schulte and a second by Bahr. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.
 - 4.A. **Minutes of June 5, 2023, City Council meeting.**
 - 4.B. **Minutes of June 5, 2023, Community Development Agency meeting.**
 - 4.C. **Resolution No. R23-80 declaring 2500 14 Street as the new location for the council chambers.** Resolution No. R23-80 is entitled: A RESOLUTION OF

THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING THE LOCATION CHANGE OF THE COUNCIL CHAMBERS FOR MEETINGS OF CITY COUNCIL AND PLANNING COMMISSION FROM 1369 25 AVENUE, COLUMBUS, NEBRASKA, TO 2500 14 STREET, COLUMBUS, NEBRASKA, LOCATED AT THE NEW COLUMBUS COMMUNITY BUILDING, EFFECTIVE AS OF JULY 5, 2023, AND THEREAFTER; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY OF COLUMBUS; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

4.D. Resolution No. R23-81 authorizing payment of various improvement projects. Resolution No. R23-81 is entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, TO AUTHORIZE AND DIRECT THAT A CHECK BE ISSUED AND MADE PAYABLE TO THE RESPECTIVE CONTRACTOR(S) FOR LABOR, EQUIPMENT, AND MATERIALS FURNISHED FOR IMPROVEMENTS IN THE FOLLOWING DESIGNATED DISTRICTS AND PROJECTS WITHIN THE CITY OF COLUMBUS, ALL AS SET FORTH ON THE ATTACHED CERTIFICATES OF PROGRESS PREPARED BY THE RESPECTIVE SPECIAL ENGINEER TO WIT BOYD JONES CONSTRUCTION, CO., COMMUNITY BUILDING, \$866,488.36; GEHRING CONSTRUCTION AND READY MIX CO. INC., SID NO. 189 48 AVENUE FROM 23 STREET TO SOUTH OF BRADSHAW PARK ENTRANCE & CONCRETE PAVING IMPROVEMENTS 2023, \$504,643.64; RUTJENS CONSTRUCTION, LOST CREEK PARKWAY WATER MAIN EXTENSION, \$771,848.37.

4.E. Finance Department reports.

4.F. Payroll and bills on file: B=Bond Payments; CP=Capital Projects; E=Expenses; G=Grants; I=Insurance; L=License; M=Membership; P=Payment; R=Refund; S=Service & Supplies; T=Training; 6/23/23 Payroll \$846,634.53; A&D Tech 72.29 S; A to Z Messaging 125.00 S; Ace Hrdwr 316.93 S; Ace Sanitation 110.00 S; Advance Auto 50.50 S; A Albers 120.00 S; All Star Auto 556.08 S; American Red Cross 616.00 T; Andritz Separation 3,995.17 S; Applied Conn Tech 8,510.00 S; Aqua-Chem 4,743.72 S; Arnold Motor 443.70 S; AT&T Mobility 69.92 S; Bank of the Valley 30,043.72 B; Barrel House 450.00 R; Behlen Tow 750.00 S; Big 10 Sports 9,186.00 G; Black Hills Energy 2,709.90 S; Blackstone Pub 39.99 S; D Borchers 90.00 S; Boyd Jones 866,488.36 CP; Butler Human Srvc Furniture 5,899.20 CP; BVH Architecture 26,355.34 CP; CBS 55.19 S; Century Link 930.00 S; Chesterman 1,717.10 S; Clay Hills 132.00 S; R Cline 200.00 S; T Cline 150.00 S; R Closson 180.00 S; Club Prophet Sys 500.00 S; CNC Repair 2,333.43 S; Col Area Chamber 240.00 S; Col Comm Found 14,436.90 B; CCS 471.79 S; Col Jazz 350.00 S; Col Music 850.00 S; Col Telegram 1,393.46 S; Col Tire 25.00 S; Col Westgate 16,230.29 B; Confluence 18,564.80 CP; Crnhskr Pwr 908.80 S; Cover One 498.20 S; Crouch Recreation 16,400.50 CP; Culligan 325.50 S; Demco 90.91 S; L Dickey 60.00 S; M Dominguez 360.00 S; Downey Drill 24,124.59 S; D Dunbar 43,197.11 E,S; Eakes 172.02 S; Electrical Eng 1,072.02 S; Electrical Eng

PROCEEDINGS OF CITY COUNCIL

June 19, 2023

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185.21 S; Elli Vnarg 14,491.68 B; Enterprs Elect 312.62 S; Fastenal 395.85 S; Ferrellgas 74.90 S; First Natl Bank 186,143.76 B; First Natl Bank 13,682.81 E; 5 Pnts Bank 27,195.76 B; Forvis 6,500.00 S; Frontier 2,473.45 S; Gaver 131.04 S; Gehring Const 512,284.06 CP, S; Gnrl Traff Cntrl 74.58 S; GMV 4,455.00 S; GolfNow 185.66 S; Granville 138,660.86 B; Grt Plains Comm 239.95 S; Grt Plains Bank 33,932.90 B; Grosch Irri 55,976.28 CP; J Gutierrez 240.00 S; H&M Elec 795.47 S; Hadley-Braithwait 1,632.00 S; HDR 12,151.93 CP; Hrtlnd Nat Gas 3,498.99 S; Hrtlnd Office Clnrs 500.00 S; A Heath 300.00 S; Hobby Lobby 115.31 S; K&D Hoefler 2.17 R; M Howerter 616.00 S; Hy-Vee 268.89 S; Ingram Libry 61.99 S; IA Pump Wks 68.90 S; K Jackson 200.00 R; Jackson Serv 1,207.42 S; JEO 8,401.60 CP; Johnson Cntrls 1,096.20 S; Keep Col Beautiful 670.35 R; Kelly Supply 459.39 S; Kirkham Michael & Assoc 11,578.89 CP; J Kloppel 52.92 S; KPE 1,730.00 CP; A Laborde 1,200.00 S; Lakeview Sm Eng 421.18 S; Language Line 206.63 S; Larson Real Est. 11,489.50 B; Law Enforce Targets 1,592.37 S; Lawson Prod 724.50 S; Lk Stop 29.52 S; Loup Pwr 90,410.99 S; Love Signs 1,437.78 S; M&O 58.36 S; MacQueen Eq 6,734.64 S; Mahaska 230.00 S; Martin Sprocket & Gear 4,213.00 S; Matheson-Linweld 371.29 S; Mech Sales 8,344.00 S; Medline Ind 181.98 S; Menards 1,441.48 S; Mid-Am Resrch 6,327.60 S; Mid-St Eng 3,208.00 CP; MW Lab 484.86 S; MW Srv 1,187.50 S; Mike's Tow 1,850.00 S; C Mroczek 1,460.00 S; Mueller Sprink 1,592.86 S; MW Mini Melts 2,491.00 S; NAPA 488.98 S; NBC Cptl 31,013.44 P; NE St Patrol 1,537.50 S; Norfolk Daily 175.00 S; NE NE Econ 26,911.36 M; NE NE Solid 71,237.47 S; C Novak 152.13 T; Novicki Fire Prev 87.00 S; OCLC 935.71 S; Olson's Pest 492.50 S; One Call Conc 560.18 S; One Source 2,016.00 S; O'Reilly 276.38 S; Pace Analyt 1,013.70 S; Paper Tiger 30.00 S; Performance Prnt 231.32 S; Pet Care Spec 107.88 S; B Pitney 562.34 S; Platte Co 3,408.00 S; Platte Valley Comm 4,368.91 CP; Pomp's Tire 612.27 S; Port-A-Johns 375.00 S; Power Tech 1,345.00 S; Premier Prprty Mngmnt 10,609.99 S; Reardon 365.96 S; Recreation Sup 184.44 S; Rutjens Cnstr 771,848.37 CP; Rutt's Htng 294.10 S; RVW 340.00 S; Safelite 118.00 S; E Scantling 1,739.72 T; Schieffer Signs 240.00 S; Security Eq 128.00 S; Sequoia Prop 2,559.94 B; Settje Plumb 120.20 S; Shelvin Sup 1,039.74 S; Sipple Hansen Emerson Schumacher Klutman & Valorz 5,776.45 S; Sirius 5,955.72 S; St NE Dept Rev 57,864.25 S; Stomp, Chomp, Roar 475.00 S; Super Svr 115.05 S; T-Bone 9,369.75 S; Telecomm Sys 1,970.67 S; Tire Outlet 185.00 S; Tractor Sply 51.98 S; Truck Ctr Co 4,276.03 S; Twin Rivers 68.00 S; U&I 154.50 S; Unfinished Busi 1,600.00 S; Utilities Section 195.00 T; C Van Dyke 146.50 S; Veridan 52,894.27 B; Verizon 28.40 S; Verizon Wireless 4,710.51 S; Voice House 500.00 S; D Waite 1,500.00 S; Waste Conn 250.96 S; H Weber 57.71 R; Wellness Prtnrs 10.00 S; Wemhoff 612.14 S; White Cap 135.00 S; WSKF 394.74 CP; TOTAL \$4,231,903.95.

5. **APPROVAL OF MINUTES:** Included in Consent Agenda
6. **SPECIAL PRESENTATIONS:** None
7. **PUBLIC HEARINGS:**

- 7.A. Public hearing - Application of Gottberg Auto Company LLC dba Dusters Restaurant and Gottberg Brew Pub for addition to liquor license at 2804 13 Street to include outdoor area.** No testimony was heard. The public hearing closed with a motion by Bahr and a second by Schilling. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted “Aye” and none voted “Nay”. Lopez was absent. A recommendation was made to the Nebraska Liquor Control Commission to approve the addition to Duster's Restaurant and Gottberg Brew Pub's liquor license for an outdoor area with a motion by Bahr and a second by Augustine-Schulte. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted “Aye” and none voted “Nay”. Lopez was absent.
- 7.B. Public hearing - Application of UJJVAL, LLC dba Dual Stop Columbus 23rd Street for Retail Class D liquor license at 220 23 Street, Suite 1 (3 Avenue and 23 Street).** Maulin Patel, on behalf of UJJVAL, LLC was available to answer questions. The public hearing closed and a recommendation was made to the Nebraska Liquor Control Commission to approve the application of Dual Stop Columbus 23 Street for a Retail Class D liquor license with a motion by Schilling and a second by Hiemer. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted “Aye” and none voted “Nay”. Lopez was absent.
- 7.B.1. Application of Dual Stop Columbus 23rd Street for Niraj R. Patel as manager in conjunction with liquor license.** The application of Dual Stop Columbus 23 Street for Niraj R. Patel as manager was approved with a motion by Schilling and a second by Hiemer. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted “Aye” and none voted “Nay”. Lopez was absent.
- 8. PETITIONS AND COMMUNICATIONS:** None
- 9. REPORTS OF CITY OFFICES:** Included in Consent Agenda
- 10. REPORTS OF COUNCIL COMMITTEES:** None
- 11. REPORTS OF SPECIAL COMMITTEES:** None
- 12. REPORTS ON LEGISLATION:** None
- 13. NEW BUSINESS:**
- 13.A. Appointment of Stacy Smith to Park Board to fill unexpired term of Robbin Cutsor.** Augustine-Schulte read a brief resume and the mayor's appointment of Stacy Smith to the Park Board was ratified with a motion by Roth and a second by Bahr. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted “Aye” and none voted “Nay”. Lopez was absent.
- 13.B. Application of Knights of Columbus for special designated liquor license on 26 Avenue between 12 and 14 Streets, for designated times from**

Friday, August 11 through Sunday, August 13, 2023, for beer garden in conjunction with Columbus Days. The application of Knights of Columbus for a special designated liquor license was approved with a motion by Jablonski and a second by Hiemer. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

- 13.C. Comments from mayor and city council members.** Augustine-Schulte reminded everyone to be respectful of their neighbors by keeping in mind the hours for setting off fireworks and cleaning up afterwards. Bulkley pointed out that the next city council meeting will be on Wednesday, July 5th at 7 p.m. in the new community building and a ribbon cutting will be held at the new facility on Saturday, July 8th at 9 a.m. with an open house until noon. He noted that two lanes of the new Highway 30 near North Bend are now open to traffic.

14. RESOLUTIONS:

- 14.A. Resolution No. R23-82 adopting Columbus Community Building rental policies and procedures.** Resolution No. R23-82 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, ADOPTING THE COLUMBUS COMMUNITY BUILDING RENTAL POLICIES AND PROCEDURES FOR THE CITY OF COLUMBUS, NEBRASKA, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE was adopted with a motion by Jablonski and a second by Bahr. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

- 14.B. Resolution No. R23-83 approving third amended interlocal solid waste management agreement.** Resolution No. R23-83 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING THE THIRD AMENDED INTERLOCAL SOLID WASTE MANAGEMENT AGREEMENT, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HERewith was adopted with a motion by Bahr and a second by Schilling. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

- 14.C. Resolution No. R23-84 approving Amendment No. 1 to agreement between owner and design-builder, Sand Creek Construction, in the amount of \$873,000 for materials and construction of the west courts of the Gerrard Park tennis and pickleball courts.** Resolution No. R23-84 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AMENDMENT NO. 1 TO THE STANDARD AGREEMENT AND GENERAL CONDITIONS BETWEEN OWNER AND DESIGN-BUILDER, SAND CREEK CONSTRUCTION

COMPANY, FOR MATERIALS AND CONSTRUCTION OF THE WEST COURTS OF THE GERRARD PARK TENNIS AND PICKLEBALL COURTS IN THE AMOUNT OF \$873,000; A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH was adopted with a motion by Roth and a second by Augustine-Schulte. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

14.D. Resolution No. R23-85 supporting the concept of Highway 30 to Highway 64 connector road project. Schilling requested that the third paragraph regarding contingencies be removed from the resolution. Roth requested the portion in the fourth paragraph regarding taking any future financial commitment to a vote of the people be deleted. Following discussion, Resolution No. R23-85 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, GENERALLY SUPPORTING THE HIGHWAY 30 TO HIGHWAY 64 CONNECTOR ROAD PROJECT AT THIS TIME was tabled to be brought back to the July 5th meeting with a motion by Augustine-Schulte and a second by Bahr. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

14.E. Resolution No. R23-86 approving Memorandum of Understanding with Columbus Baseball Association for payment of umpires at USSSA state baseball tournaments. Resolution No. R23-86 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING A MEMORANDUM OF UNDERSTANDING WITH COLUMBUS BASEBALL ASSOCIATION FOR PAYMENT OF UMPIRES AT USSSA STATE BASEBALL TOURNAMENTS, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY OF COLUMBUS; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH was adopted with a motion by Augustine-Schulte and a second by Schilling. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

15. ORDINANCES ON FIRST READING:

15.A. Ordinance No. 23-07 amending city code to change City Council and Planning Commission meeting times to 6 p.m. On its first reading, Ordinance No. 23-07 entitled: AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, AMENDING SECTION 30.17 OF CHAPTER 30 OF TITLE III AND SECTION 32.038 OF CHAPTER 30 OF TITLE III OF ORDINANCE NO. 05-47 (COLUMBUS CITY CODE) TO CHANGE THE STARTING TIME OF CITY COUNCIL AND PLANNING COMMISSION MEETINGS TO 6 P.M.; REPEALING ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HEREWITH;

PROCEEDINGS OF CITY COUNCIL

June 19, 2023

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PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM was read by number only.

16. **ORDINANCES ON SECOND READING:** None

17. **ORDINANCES ON THIRD READING:**

17.A. **Ordinance No. 23-04 amending city code to define scrapping and declare scrapping in residential zones as a nuisance.** Bahr questioned whether the definition of nuisance is sufficiently clear in the ordinance. On its third reading, Ordinance No. 23-04 entitled: AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, AMENDING SECTIONS 92.02 AND 92.03 OF CHAPTER 92 OF TITLE IX OF ORDINANCE NO. 05-47 (COLUMBUS CITY CODE) TO DEFINE SCRAPPING AND DECLARE SCRAPPING IN RESIDENTIAL ZONES AS NUISANCES; REPEALING ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HERewith; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM was adopted with a motion by Schilling and a second by Hiemer. Augustine-Schulte, Bahr, Freshour, Hiemer, Jablonski, Roth, and Schilling voted "Aye" and none voted "Nay". Lopez was absent.

18. **CONSIDERATION OF PAYROLL AND BILLS ON FILE:** Included in Consent Agenda.

19. **UNFINISHED BUSINESS:** None

20. **ADJOURNMENT:** The meeting adjourned at 8:35 p.m.

Presented and approved this 5 day of July 2023.

OFFICE OF THE CITY CLERK

:Janelle Kline

4.B. Minutes of June 20, 2023, Civil Service Commission meeting certifying Fernando Marino Ramirez as police officer candidate.

CIVIL SERVICE COMMISSION MINUTES

June 20, 2023

A meeting of the Columbus Civil Service Commission was convened in open and public session on Tuesday, June 20, 2023 at 4:45 p.m. in the Conference Room at the Police Station.

Notice of this meeting was given in advance thereof by public posting in City Hall, Platte County Courthouse, and Columbus Public Library on June 5, 2023. Availability of the agenda was communicated in the advance notice and in the notice to the Columbus Civil Service Commission of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

STATEMENT OF COMPLIANCE WITH OPEN MEETINGS ACT AND ROLL CALL:

The following statement: "In compliance with the Open Meetings Act, Legislative Bill 898, Second Session Ninety-Ninth Legislature of Nebraska, a current copy of the Act is available in this meeting room".

Present were members, Logan Bronson, Chris Steinke, and Troy Loeffelholz, Jessica Caban and Russ Strehle. The minutes from the May 2, 2023 meeting were approved with a motion by Steinke and a second by Loeffelholz with all members voting "Aye".

The purpose of the meeting was to interview two applicants for the position of Police Officer and agree if the candidates would be certified to the appointing authority as qualified for the position of Police Officer for one year.

Following discussion, it was moved by Loeffelholz and seconded by Steinke to certify to the Mayor and City Council, the applicant Fernando Marino Ramirez. The motion passed unanimously.

There being no further items of business for the agenda, the meeting was adjourned.

Respectfully submitted,

Tammy Orender
Civil Service Commission Secretary

4.C. Resolution No. R23-89 authorizing payment of various improvement projects.

RESOLUTION NO. R23-89

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, TO AUTHORIZE AND DIRECT THAT A CHECK BE ISSUED AND MADE PAYABLE TO THE RESPECTIVE CONTRACTOR(S) FOR LABOR, EQUIPMENT, AND MATERIALS FURNISHED FOR IMPROVEMENTS IN THE FOLLOWING DESIGNATED DISTRICTS AND PROJECTS WITHIN THE CITY OF COLUMBUS, ALL AS SET FORTH ON THE ATTACHED CERTIFICATES OF PROGRESS PREPARED BY THE RESPECTIVE SPECIAL ENGINEER TO WIT GEHRING CONSTRUCTION AND READY MIX CO. INC., SID NO. 189 48 AVENUE FROM 23 STREET TO SOUTH OF BRADSHAW PARK ENTRANCE & CONCRETE PAVING IMPROVEMENTS 2023, \$322,365; NEMAHA LANDSCAPE CONST., INC., COLUMBUS PAWNEE PARK, \$83,160; RUTJENS CONSTRUCTION, LOST CREEK PARKWAY SEWER, \$688,524.30.

WHEREAS, the mayor and council of the City of Columbus, Nebraska, hereby find and determine that pursuant to contract, labor, equipment, and materials have been furnished for improvements in the following designated districts and projects within said city, to wit:

Gehring Construction and Ready Mix Co.	SID No. 189 48 Ave. from 23 St. to S. of Bradshaw Park Entrance & Concrete Paving Improve 2023	\$ 322,365.00
Nemaha Landscape Const. Inc.	Columbus Pawnee Park	\$ 83,160.00
Rutjens Construction	LCP Sewer	\$ 688,524.30

that the respective special engineer has prepared and filed with the city clerk a certificate of progress respecting said improvements, copies of which are attached and are hereby incorporated herein by reference and made a part hereof as if fully set forth herein; and that pursuant to said contract, the plans, specifications, and said certificate of progress, there is due the respective contractor on account the amount as set forth in the attached.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the said improvements in the aforesaid districts and projects and the respective certificate of progress be and are hereby accepted and adopted; that a check be issued and made payable to the respective contractor in the amount and in the manner as set forth in the respective certificate of progress; that each check shall be drawn on the appropriate and respective fund; that each check shall be redeemed and paid upon collection of special assessments and sale of various purpose bonds at the completion of each of said districts and projects.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



Contractor's Application and Certificate of Payment

Contractor's Application for Payment No: 7	
Application Period: (From - to) 6/6/23 to 6/20/23	
To: City of Columbus (Owner)	From (Contractor): Gehring Construction and Ready Mix Co., Inc.
Project Name: SID No. 189 48th Ave. from 23rd St. to S. of Bradshaw Park Entrance & Concrete Paving Improvements 2023	Contractor's Project No.:
Fiscal Year Budget Number: 200-200-57200-23025 & 200-200-57300-20071	Via (Consulting Engineer / Architect): City of Columbus

Application For Payment

Field Order and Change Order Summary

Field (FO#) and Change Orders (CO#) Approved:		
Number	Additions	Deductions
FO1	\$ 16,120.00	
FO2	\$ 10,343.00	
TOTALS	\$ 26,463.00	\$ -
NET CHANGE	\$ 26,463.00	

1. ORIGINAL CONTRACT PRICE.....	\$	3,613,722.25
2. Net change by Field Order and Change Orders.....	\$	26,463.00
3. Current Contract Price (Line 1 ± 2).....	\$	3,640,185.25
4. TOTAL COMPLETED AND STORED TO DATE (Column H on Progress Estimate).....	\$	2,485,485.00
5. RETAINAGE: (Capped at 10% at 50% of Line 3) (When line 4 is over 50% of Line 3 do calculation of Line 3 x .5 x .1 to get Retainage)	\$	182,009.26
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5).....	\$	2,303,475.74
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	1,981,110.74
8. AMOUNT DUE THIS APPLICATION (Line 6 - Line 7).....	\$	322,365.00
9. BALANCE TO FINISH, PLUS RETAINAGE (Line 3- Line 6).....	\$	1,336,709.51

(To double check Line 9 Take Column I + Line 5 should = Line 9 calculations)

Contractor's Certification

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

Contractor: Gehring Construction & Ready Mix Co., Inc.	
By: <i>Stephen Anderson</i>	Date: <i>6-20-23</i>
Printed/Typed Name: Stephen Anderson	

Payment of:		(Line 8 or other - attach explanation of the other amount)
is recommended by:		
Payment of:	\$	322,365.00
is approved by:	<i>Richard J. Bogue</i>	6-23-2023
Approved by:	(City Engineer)	(Date)
	Funding Agency (if applicable)	(Date)

APPLICATION AND CERTIFICATE FOR PAYMENT

Containing Contractor's signed Certification is attached

Project Name: SID No. 189 48th Ave. from 23rd St. to S. of Bradshaw Park Entrance & Concrete Paving Improvements 2023			Contractor's Pay Application: 7								
Application Period: (From - To) 6/6/23 to 6/20/23											
A Item			B	C	D	E	F	G	H		I
Bid Item No.	Description	Unit of Measure	Bid Quantity	Unit Price	Bid Value (D*E)	Estimated Quantity Installed	Value Installed (G*E)	Material Presently Stored	Total Completed and Stored to Date (F+G)	% (F) B (H/F*100)	Balance to Finish (D - H)
PROJECT A: SID NO. 189 48 Ave. from 23 St. to S Bradshaw Park Entrance (CIP 23-25)											
1	Mobilization	JOB	1	\$ 75,000.00	\$ 75,000.00	0.26	\$ 19,500.00		\$ 19,500.00	26	\$ 55,500.00
2	Traffic & Pedestrian Control, including Detour	JOB	1	\$ 10,000.00	\$ 10,000.00	0.15	\$ 1,500.00		\$ 1,500.00	15	\$ 8,500.00
3	NPDES, SWPPP, & BMP Maintenance	JOB	1	\$ 8,000.00	\$ 8,000.00	0.50	\$ 4,000.00		\$ 4,000.00	50	\$ 4,000.00
4	Curb or Grate Inlet Filter BMP	EA	20	\$ 200.00	\$ 4,000.00	2.00	\$ 400.00		\$ 400.00	10	\$ 3,600.00
5	Remove & Mill Asphalt Paving	SY	6,704	\$ 8.00	\$ 53,632.00	6,928	\$ 55,424.00		\$ 55,424.00	103	\$ (1,792.00)
6	Remove Concrete Paving	SY	1,496	\$ 16.00	\$ 23,936.00	1,716	\$ 27,456.00		\$ 27,456.00	115	\$ (3,520.00)
7	Remove Culvert All Sizes Including Headwalls & FES	LF	350	\$ 12.00	\$ 4,200.00	313	\$ 3,756.00		\$ 3,756.00	89	\$ 444.00
8	Remove Inlet	EA	2	\$ 1,000.00	\$ 2,000.00		\$ -		\$ -	0	\$ 2,000.00
9	Remove Junction Box	EA	1	\$ 1,500.00	\$ 1,500.00		\$ -		\$ -	0	\$ 1,500.00
10	Remove & Reset Stop Sign	EA	2	\$ 300.00	\$ 600.00	4	\$ 1,200.00		\$ 1,200.00	200	\$ (600.00)
11	Temporary Road Surfacing and Maintenance	JOB	1	\$ 50,000.00	\$ 50,000.00	0.57	\$ 28,500.00		\$ 28,500.00	57	\$ 21,500.00
12	Remove Concrete Header	LF	33	\$ 25.00	\$ 825.00	33	\$ 825.00		\$ 825.00	100	\$ -
13	9-inch P.C. Concrete with 1 1/4" Doweled Paving NDOT Type 47B-3500	SY	9,460	\$ 65.00	\$ 614,900.00	9,524	\$ 619,060.00		\$ 619,060.00	101	\$ (4,160.00)
14	8-inch P.C. Concrete Driveway Paving NDOT Type 47B-3500	SY	47	\$ 65.00	\$ 3,055.00	44	\$ 2,860.00		\$ 2,860.00	94	\$ 195.00
15	6-inch P.C. Concrete Street Paving NDOT Type 47B-3500	SY	504	\$ 60.00	\$ 30,240.00	504	\$ 30,240.00		\$ 30,240.00	100	\$ -
16	6-inch P.C. Concrete Trail Paving, including Handicap Ramps, NDOT Type 47B-3500	SY	1,696	\$ 60.00	\$ 101,760.00	467	\$ 28,020.00		\$ 28,020.00	28	\$ 73,740.00
17	6-inch P.C. Concrete Driveway Paving, NDOT Type 47B-3500	SY	601	\$ 60.00	\$ 36,060.00	411	\$ 24,660.00		\$ 24,660.00	68	\$ 11,400.00
18	5-inch P.C. Concrete Sidewalk Paving, NDOT Type 47B-3500	SY	335	\$ 75.00	\$ 25,125.00	374	\$ 28,050.00		\$ 28,050.00	112	\$ (2,925.00)
19	9-inch P.C. Concrete Street Paving, NDOT Type 47B-3500	SY	353	\$ 65.00	\$ 22,945.00	474	\$ 30,810.00		\$ 30,810.00	134	\$ (7,865.00)
20	1.5 Foot Concrete Header	LF	105	\$ 20.00	\$ 2,100.00	74	\$ 1,480.00		\$ 1,480.00	70	\$ 620.00
21	ADA Handicap Ramp Detectable Warning Panel	SF	216	\$ 38.00	\$ 8,208.00	152	\$ 5,776.00		\$ 5,776.00	70	\$ 2,432.00
22	4-inch Aggregate Paving Subbase	SY	11,142	\$ 16.00	\$ 178,272.00	11,050	\$ 176,800.00		\$ 176,800.00	99	\$ 1,472.00
23	Underdrain System, including 4-inch Perforated PVC Pipe, Rock, Fabric, Complete in Place	LF	4,780	\$ 14.00	\$ 66,920.00	4,780	\$ 66,920.00		\$ 66,920.00	100	\$ -
24	Adjust Manhole to Grade	EA	6	\$ 1,000.00	\$ 6,000.00	6	\$ 6,000.00		\$ 6,000.00	100	\$ -
25	Adjust Water Valve Box to Grade	EA	6	\$ 1,000.00	\$ 6,000.00	8	\$ 8,000.00		\$ 8,000.00	133	\$ (2,000.00)
26	Monument Well	EA	1	\$ 1,000.00	\$ 1,000.00		\$ -		\$ -	0	\$ 1,000.00
TOTAL PAGE ONE (ITEMS 1-26)					\$ 1,336,278.00		\$ 1,171,237.00	\$ -	\$ 1,171,237.00		\$ 165,041.00

Project SID No. 189 48th Ave. from 23rd St. to S. of Bradshaw Park Entrance & Name: Concrete Paving Improvements 2023					Contractor's Pay Application: 7					
Application Period: (From - To) 6/6/23 to 6/20/23										
A		B	C	D	E	F	G	H		I
Item		Bid Quantity	Unit Price	Bid Value (D*E)	Estimated Quantity Installed	Value Installed (G*E)	Material Presently Stored	Total Completed and Stored to Date (F+G)	% (F) B (H/F*100)	Balance to Finish (D - H)
Bid Item No.	Description									
PROJECT C: 36th Street from 48th to 50th Avenue (CIP 20-71)										
1	Mobilization	JOB	1	\$ 7,500.00	\$ 7,500.00	1	\$ 7,500.00	\$ 7,500.00	100	\$ -
2	Traffic & Pedestrian Control	JOB	1	\$ 5,000.00	\$ 5,000.00	1	\$ 5,000.00	\$ 5,000.00	100	\$ -
3	Curb or Grate Inlet Filter BMP	EA	6	\$ 300.00	\$ 1,800.00	6	\$ 1,800.00	\$ 1,800.00	100	\$ -
4	Remove Paving, including Sawing	SY	3,997	\$ 18.00	\$ 71,946.00	4,028	\$ 72,504.00	\$ 72,504.00	101	\$ (558.00)
5	Remove & Rebuild Inlet (and 3 Junction Boxes)	EA	6	\$ 4,500.00	\$ 27,000.00	9	\$ 40,500.00	\$ 40,500.00	150	\$ (13,500.00)
6	Remove & Reset Mailbox	EA	4	\$ 600.00	\$ 2,400.00	7	\$ 4,200.00	\$ 4,200.00	175	\$ (1,800.00)
7	Temporary Aggregate Surfacing Driveways (Sidewalks west end and 12" RCP pipe)	JOB	1	\$ 10,000.00	\$ 10,000.00	1	\$ 10,000.00	\$ 10,000.00	100	\$ -
8	7-inch P.C. Concrete Paving, NDOT Type 47B-3500	SY	3,758	\$ 66.00	\$ 248,028.00	3,786	\$ 249,876.00	\$ 249,876.00	101	\$ (1,848.00)
9	6-inch P.C. Concrete Driveway Paving NDOT Type 47B-3500	SY	239	\$ 66.00	\$ 15,774.00	242	\$ 15,972.00	\$ 15,972.00	101	\$ (198.00)
10	Adjust Manhole to Grade (1 Valve Box)	EA	3	\$ 1,000.00	\$ 3,000.00	0.75	\$ 750.00	\$ 750.00	25	\$ 2,250.00
11	Over Excavation & Crushed Concrete	TON	50	\$ 75.00	\$ 3,750.00		\$ -	\$ -	0	\$ 3,750.00
12	Earthwork, Final Grading, Backfilling, & Shaping	JOB	1	\$ 20,000.00	\$ 20,000.00	0.50	\$ 10,000.00	\$ 10,000.00	50	\$ 10,000.00
13	Sodding, Watering, & Maintenance	SF	12,192	\$ 2.75	\$ 33,528.00		\$ -	\$ -	0	\$ 33,528.00
GRAND TOTAL PROJECT C (ITEMS 1-13)					\$ 449,726.00		\$ 418,102.00	\$ 418,102.00		\$ 31,624.00
ADDITIONAL PROJECT NO. 1: 40th Avenue from 27th Street to the North (CIP 20-71)										
1	Mobilization	JOB	1	\$ 7,500.00	\$ 7,500.00	1	\$ 7,500.00	\$ 7,500.00	100	\$ -
2	Traffic & Pedestrian Control	JOB	1	\$ 5,000.00	\$ 5,000.00	1	\$ 5,000.00	\$ 5,000.00	100	\$ -
3	Curb or Grate Inlet Filter BMP	EA	4	\$ 300.00	\$ 1,200.00		\$ -	\$ -	0	\$ 1,200.00
4	Remove Paving, including Sawing	SY	2,600	\$ 18.00	\$ 46,800.00	2,592	\$ 46,656.00	\$ 46,656.00	100	\$ 144.00
5	Remove & Reset Mailbox	EA	12	\$ 600.00	\$ 7,200.00	1	\$ 600.00	\$ 600.00	8	\$ 6,600.00
6	Temporary Aggregate Surfacing Driveways (sidewalks, repair of inlet, 2025 casting)	JOB	1	\$ 10,000.00	\$ 10,000.00	0.460	\$ 4,600.00	\$ 4,600.00	46	\$ 5,400.00
7	7-inch P.C. Concrete Paving, NDOT Type 47B-3500	SY	2,372	\$ 70.00	\$ 166,040.00	2,372	\$ 166,040.00	\$ 166,040.00	100	\$ -
8	6-inch P.C. Concrete Driveway Paving NDOT Type 47B-3500	SY	220	\$ 70.00	\$ 15,400.00	220	\$ 15,400.00	\$ 15,400.00	100	\$ -
9	Adjust Manhole to Grade	EA	2	\$ 1,000.00	\$ 2,000.00	2	\$ 2,000.00	\$ 2,000.00	100	\$ -
10	Over Excavation & Crushed Concrete	TON	50	\$ 75.00	\$ 3,750.00	622	\$ 46,650.00	\$ 46,650.00	1244	\$ (42,900.00)
11	Earthwork, Final Grading, Backfilling, & Shaping	JOB	1	\$ 10,000.00	\$ 10,000.00	1	\$ 10,000.00	\$ 10,000.00	100	\$ -
12	Sodding, Watering, & Maintenance	SF	7,712	\$ 2.75	\$ 21,208.00	2,800	\$ 7,700.00	\$ 7,700.00	36	\$ 13,508.00
GRAND TOTAL ADDITIONAL PROJECT NO. 1 (ITEMS 1-12)					\$ 296,098.00		\$ 312,146.00	\$ 312,146.00		\$ (16,048.00)
GRAND TOTAL PROJECTS A, B, C, & ADDITIONAL PROJECT NO. 1					\$ 3,613,722.25		\$ 2,485,485.00	\$ 2,485,485.00		\$ 1,128,237.25

**AIA Type Document
Application and Certification for Payment**

TO (OWNER): City of Columbus
2424 14th Street
PO Box 1677
Columbus, NE 68602-167

PROJECT: Columbus Pawnee Park

APPLICATION NO: 1
PERIOD TO: 6/30/2023

DISTRIBUTION TO:
 OWNER
 ARCHITECT
 CONTRACTOR

FROM (CONTRACTOR): Nemaha Landscape Const., Inc.
541 S 1st ST
Lincoln, NE 68508

VIA (ARCHITECT):

100-150-57200-23016 - 83,160.00

ARCHITECT'S PROJECT NO:

CONTRACT FOR: Pawnee Park- Turf Replacement

CONTRACT DATE: 5/11/2023

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Type Document is attached.

1. ORIGINAL CONTRACT SUM	\$	579,000.00
2. Net Change by Change Orders	\$	0.00
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	579,000.00
4. TOTAL COMPLETED AND STORED TO DATE	\$	92,400.00
5. RETAINAGE:		
a. 10.00 % of Completed Work	\$	9,240.00
b. 0.00 % of Stored Material	\$	0.00
Total retainage (Line 5a + 5b)	\$	9,240.00
6. TOTAL EARNED LESS RETAINAGE	\$	83,160.00
(Line 4 less Line 5 Total)		
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	0.00
8. CURRENT PAYMENT DUE	\$	83,160.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	495,840.00

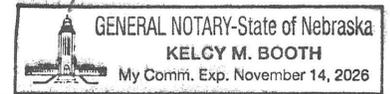
CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	0.00	0.00
Total approved this Month	0.00	0.00
TOTALS	0.00	0.00
NET CHANGES by Change Order	0.00	

The Undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the work covered by this application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the owner, and that current payment shown herein is now due.

CONTRACTOR: Nemaha Landscape Const., Inc.
541 S 1st ST Lincoln, NE 68508

By: 

Date: 6/19/23



State of: NE
County of: Lancaster

Subscribed and Sworn to before me this 19th Day of June 2023

Notary Public: 

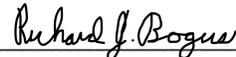
My Commission Expires: 11-14-24

ARCHITECT'S CERTIFICATE FOR PAYMENT

In Accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 83,160.00

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT:
By:  Date: 6-23-2023

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, Payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

**AIA Type Document
Application and Certification for Payment**

TO (OWNER): City of Columbus
2424 14th Street
PO Box 1677
Columbus, NE 68602-167

PROJECT: Columbus Pawnee Park

APPLICATION NO: 1
PERIOD TO: 6/30/2023

DISTRIBUTION TO:
_ OWNER
_ ARCHITECT
_ CONTRACTOR

FROM (CONTRACTOR): Nemaha Landscape Const., Inc.
541 S 1st ST
Lincoln, NE 68508

VIA (ARCHITECT):

ARCHITECT'S PROJECT NO:

CONTRACT FOR: Pawnee Park- Turf Replacement

CONTRACT DATE: 5/11/2023

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
1	Mobilizations	6,100.00	0.00	6,100.00	0.00	6,100.00	100.00	0.00	610.00
2	Project Start-up (Meetings & Submittals, etc.)	3,000.00	0.00	3,000.00	0.00	3,000.00	100.00	0.00	300.00
3	Bonds/Insurance	7,400.00	0.00	7,400.00	0.00	7,400.00	100.00	0.00	740.00
4	Project Supervision	14,200.00	0.00	7,100.00	0.00	7,100.00	50.00	7,100.00	710.00
5	Engineering Reviews	4,300.00	0.00	4,300.00	0.00	4,300.00	100.00	0.00	430.00
6	Track Crossing/Protection	2,500.00	0.00	2,500.00	0.00	2,500.00	100.00	0.00	250.00
7	Layout & Conformance	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
8	Removals	62,000.00	0.00	62,000.00	0.00	62,000.00	100.00	0.00	6,200.00
9	Grading & Nailer	18,000.00	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00
10	Electrical Boxes	5,500.00	0.00	0.00	0.00	0.00	0.00	5,500.00	0.00
11	Clean-Up	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
12	Closeout	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
13	Turf Base Bid	430,500.00	0.00	0.00	0.00	0.00	0.00	430,500.00	0.00
14	Soccer Lines	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00
15	Logo	11,100.00	0.00	0.00	0.00	0.00	0.00	11,100.00	0.00
REPORT TOTALS		\$579,000.00	\$0.00	\$92,400.00	\$0.00	\$92,400.00	15.96	\$486,600.00	\$9,240.00

Contractor's Application for Payment

Owner: <u>City of Columbus</u>	Owner's Project No.: _____
Engineer: <u>HDR</u>	Engineer's Project No.: <u>10326642</u>
Contractor: <u>Rutjens Construction</u>	Contractor's Project No.: <u>832</u>
Project: <u>Lost Creek Parkway Sewer</u>	
Contract: _____	
Application No.: <u>4</u>	Application Date: <u>6/21/2023</u>
Application Period: From <u>5/1/2023</u> to <u>6/21/2023</u>	

1. Original Contract Price	\$ 2,823,032.00
2. Net change by Change Orders	\$ -
3. Current Contract Price (Line 1 + Line 2)	\$ 2,823,032.00
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$ 2,100,942.00
5. Retainage	
a. <u>5%</u> X \$ 2,100,942.00 Work Completed =	\$ 105,047.10
b. <u>10%</u> X \$ - Stored Materials =	\$ -
c. Total Retainage (Line 5.a + Line 5.b)	\$ 105,047.10
6. Amount eligible to date (Line 4 - Line 5.c)	\$ 1,995,894.90
7. Less previous payments (Line 6 from prior application)	\$ 1,307,370.60
8. Amount due this application	\$ 688,524.30
9. Balance to finish, including retainage (Line 3 - Line 4 + Line 5.c)	\$ 827,137.10

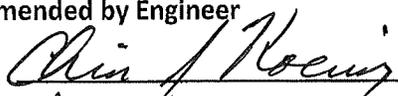
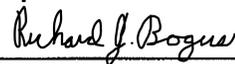
Contractor's Certification

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

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

Contractor: Rutjens Construction

Signature:  **Date:** 5/1/2023

Recommended by Engineer	Approved by Owner
By: <u></u>	By: <u></u>
Title: <u>Project Manager</u>	Title: <u>City Engineer</u>
Date: <u>6/24/23</u>	Date: <u>6-26-2023</u>
Approved by Funding Agency	
By: _____	By: _____
Title: _____	Title: _____
Date: _____	Date: _____

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner: City of Columbus
 Engineer: HDR
 Contractor: Rutjens Construction
 Project: Lost Creek Parkway Sewer
 Contract: _____

Owner's Project No.: _____
 Engineer's Project No.: 10326642
 Contractor's Project No.: 832

Application No.: 3 Application Period: From 05/01/23 to 06/21/23 Application Date: 06/21/23

A Bid/Item No.	B Description	C Item Quantity	D Units	E Contract Information		G Work Completed		I Materials Currently Stored (not in G) (\$)	K Work Completed and Materials Stored to Date (H+I) (\$)	L % of Value of Item (J/E) (%)	M Balance to Finish (F-J) (\$)
				F Unit Price (\$)	F Value of Bid Item (C x F) (\$)	H Estimated Quantity Incorporated in the Work	H Value of Work Completed to Date (E x G) (\$)				
Original Contract											
7	INSTALL MAINTAIN AND REMOVE SILT FENCE	437	LF	\$4.00	1,748.00	328.00	1,312.00		1,312.00	75%	436.00
8	INSTALL, MAINTAIN AND REMOVE STRAW WATTLE	17981	LF	\$3.00	53,943.00	15,000.00	45,000.00		45,000.00	83%	8,943.00
9	INSTALL EROSION CONTROL FABRIC AND SEEDING	15	ACRE	\$7,425.00	111,375.00	12.00	89,100.00		89,100.00	80%	22,275.00
10	INSTALL, MAINTAIN AND REMOVE CULVERT SEDIMENT PROTECTION	15	EA	\$285.00	4,275.00	12.00	3,420.00		3,420.00	80%	855.00
11	REMOVE AND REPLACE SIDEWALK	501	SF	\$7.00	3,507.00					0%	3,507.00
12	CONSTRUCT PCC COLLAR	1	EA	\$1,250.00	1,250.00					0%	1,250.00
13	CONSTRUCT PIPE BEDDING	16858	LF	\$10.00	168,580.00	16,858.00	168,580.00		168,580.00	100%	
14	CONSTRUCT 4" PVC SAN. SEWER PIPE	220	LF	\$31.00	6,820.00					0%	6,820.00
15	CONSTRUCT 8" PVC SAN. SEWER PIPE	133	LF	\$55.00	7,315.00					0%	7,315.00
16	CONSTRUCT 10" PVC SAN. SEWER PIPE	112	LF	\$71.00	7,952.00					0%	7,952.00
17	COMPLETE, INSPECT AND TEST SANITARY SEWER	465	LF	\$5.00	2,325.00					0%	2,325.00
18	TAP EXISTING MANHOLE	1	EA	\$1,400.00	1,400.00	1.00	1,400.00		1,400.00	100%	
19	CONSTRUCT 8" PIPE PLUG	1	EA	\$500.00	500.00					0%	500.00
20	CONSTRUCT 10" PIPE PLUG	1	EA	\$650.00	650.00					0%	650.00
21	CONSTRUCT 4" GATE VALVE AND BOX	1	EA	\$1,310.00	1,310.00					0%	1,310.00
22	CONSTRUCT 4" FORCEMAIN CONNECTION	1	EA	\$841.00	841.00					0%	841.00
23	CONSTRUCT 4" HDPE FORCE MAIN	100	LF	\$26.00	2,600.00					0%	2,600.00
24	CONSTRUCT 6" HDPE FORCE MAIN	236	LF	\$27.00	6,372.00					0%	6,372.00
25	CONSTRUCT 8" HDPE FORCE MAIN	13003	LF	\$29.00	377,087.00	13,003.00	377,087.00		377,087.00	100%	
26	CONSTRUCT 10" HDPE FORCE MAIN	4403	LF	\$35.00	154,105.00	4,403.00	154,105.00		154,105.00	100%	
27	8" X 8" X 4" WYE	1	EA	\$1,025.00	1,025.00	1.00	1,025.00		1,025.00	100%	
28	8" X 8" X 6" WYE	1	EA	\$1,022.00	1,022.00	1.00	1,022.00		1,022.00	100%	
29	CONSTRUCT MANHOLE	82	VF	\$755.00	61,910.00					0%	61,910.00
30	CONSTRUCT AIR RELEASE VAULT	6	EA	\$18,110.00	108,660.00	6.00	108,660.00		108,660.00	100%	
32	14" STEEL CASING	479	LF	\$440.00	210,760.00	479.00	210,760.00		210,760.00	100%	
33	12" STEEL CASING	547	LF	\$420.00	229,740.00	547.00	229,740.00		229,740.00	100%	
34	10" STEEL CASING	148	LF	\$400.00	59,200.00	148.00	59,200.00		59,200.00	100%	
35	8" STEEL CASING	75	LF	\$400.00	30,000.00					0%	30,000.00
36	HORIZONTAL DIRECTIONAL DRILLING 8" FORCEMAIN	232	LF	\$68.00	15,776.00	232.00	15,776.00		15,776.00	100%	
37	HORIZONTAL DIRECTIONAL DRILLING 10" FORCEMAIN	197	LF	\$77.00	15,169.00	197.00	15,169.00		15,169.00	100%	
38	INSTALL, MAINTAIN AND REMOVE CONSTRUCTION ENTRANCE	13	EA	\$2,100.00	27,300.00	3.00	6,300.00		6,300.00	23%	21,000.00
39	INSTALL CRUSHED ROCK SURFACING	424	SY	\$10.00	4,240.00					0%	4,240.00
40	INSTALL GEOTEXTILE FABRIC	424	SY	\$2.00	848.00					0%	848.00
41	CONSTRUCT 72" CHAIN LINK FENCE	272	LF	\$40.00	10,880.00					0%	10,880.00
42	CONSTRUCT 12" CHAIN LINK FENCE SWING GATE	2	EA	\$1,500.00	3,000.00					0%	3,000.00
					Original Contract Totals	\$ 1,693,485.00	\$ 1,487,656.00	\$ -	\$ 1,487,656.00	88%	\$ 205,829.00

4.D. Payroll and bills on file.

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
02359	911 CUSTOM LLC				
07/05/2023	INVOICE	52609	SURVIVAL ARMOR FRONT OPENING - HAYNES QM	335.00	
07/05/2023	INVOICE	52608	SURVIVAL ARMOR FRONT OPENING - MCCARTHY QM	288.00	
07/05/2023	INVOICE	52611	SURVIVAL ARMOR FRONT OPENING - ROMSHEK QM	383.00	
07/05/2023	INVOICE	52607	SURVIVAL ARMOR FRONT OPENING - SPILKER QM	288.00	
07/05/2023	INVOICE	52610	SURVIVAL ARMOR - STRECKER QM	335.00	
07/05/2023	INVOICE	53283	SURVIVAL ARMOR VESTS	1,638.00	
			Total:	3,267.00	
			Net of 6 Invoices / 0 Checks	3,267.00	
00001	A & D TECHNICAL SUPPLY				
07/05/2023	INVOICE	0000347936	36X50YD IJET COLOR BOND	164.24	
			Total:	164.24	
			Net of 1 Invoices / 0 Checks	164.24	
00116	ACE HARDWARE & GARDEN CNT				
07/05/2023	INVOICE	194968/5	SPRING SNAP, LINK CHAIN, KEY MASTER	42.64	
07/05/2023	INVOICE	194965/5	TOILET BOWEL CLEANER	129.24	
07/05/2023	INVOICE	194963/5	PAINTBRUSH SET, DISP GLOVES, WIRE BRUSH	29.05	
07/05/2023	INVOICE	194962/5	KEEP OUT SIGN, CABLE TIE	18.47	
07/05/2023	INVOICE	194915/5	PRUNING SAW, BYPASS PRUNER, RAIN GAUGE, MARI	83.91	
07/05/2023	INVOICE	194926/5	SHARPEN & BALANCE MOWER BLADE	9.50	
07/05/2023	INVOICE	194874/5	POST EYE LIGHT CONTROL	12.99	
07/05/2023	INVOICE	194981/5	PAPER KEY TAGS, TM-13 TRIMARK	20.36	
07/05/2023	INVOICE	194594/5	MARKING PAINT	19.98	
07/05/2023	INVOICE	194881/5	AJAX CLEANER, TIRE VALVES, FLEX TAPE	29.18	
07/05/2023	INVOICE	194880/5	KEY MASTER, KEY YALE	49.02	
07/05/2023	INVOICE	194879/5	APPLIANCE BULB, PAINT TRAY, ROLLER	23.53	
07/05/2023	INVOICE	195036/5	GLASS CLEANER, FUSE, WIRE STRIPPER	4.17	
07/05/2023	INVOICE	195039/5	VELCRO	4.59	
07/05/2023	INVOICE	195086/5	PIPE S&D PVC	23.99	
07/05/2023	INVOICE	195085/5	COUPLE PVC	3.99	
07/05/2023	INVOICE	195083/5	CAP, PIPE, ELBOW, CEMENT, PRIMER	84.92	
07/05/2023	INVOICE	195072/5	COUPLE INSERT, CLAMP	17.52	
07/05/2023	INVOICE	194862/5	MULTITURN HS BIB	(14.99)	
07/05/2023	INVOICE	194861/5	MENDER HOSE, BARB HOSE, HOSE BARB	18.56	
07/05/2023	INVOICE	194847/5	CLOSET FLANGE, COUPLER, WAX BOWL RING, BOLT	89.73	
07/05/2023	INVOICE	194791/5	CHAIN SPROCKET	23.99	
07/05/2023	INVOICE	194781/5	ROUNDUP	7.59	
07/05/2023	INVOICE	194778/5	2" RGD 2H STRAP	1.39	
07/05/2023	INVOICE	194753/5	UTILITY KNIFE	23.96	
07/05/2023	INVOICE	194724/5	NUTS, BOLTS, SCREWS	6.30	
07/05/2023	INVOICE	194689/5	BULBS, BUTTON BATTERY	26.92	
07/05/2023	INVOICE	194682/5	NUTS, BOLTS, SCREWS, BATTERY	21.39	
07/05/2023	INVOICE	194660/5	ADHESIVE CAULK	6.59	
07/05/2023	INVOICE	194656/5	RAID WASP & HORNET, GOOF OFF SPRAY	42.32	
07/05/2023	INVOICE	194644/5	ICE LIQUID WAX	19.99	
07/05/2023	INVOICE	194615/5	BATTERIES FOR AED	79.95	
07/05/2023	INVOICE	194600/5	WALL SCRAPER	5.59	
07/05/2023	INVOICE	194490/5	ROTO DIGGER	22.99	
07/05/2023	INVOICE	195179/5	SPRAY BOTTLE, DISTILLED WATER, FUEL INJECTOI	10.57	
07/05/2023	INVOICE	195179/5	RETURN - CREDIT	(23.31)	
07/05/2023	INVOICE	195179/5	CAUTION TAPE	12.99	
			Total:	989.57	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 37 Invoices / 0 Checks	989.57	
11034 07/05/2023	ACE OVERSIZE STORAGE LLC INVOICE	6.01.2023	TAX ALLOCATION BONDS	566.54	
			Total:	566.54	
			Net of 1 Invoices / 0 Checks	566.54	
00180	ADVANCE AUTO PARTS				
07/05/2023	INVOICE	5606316544703	AIR & ENGINE FILTER	16.61	
07/05/2023	INVOICE	5606313663938	WARRANTY RETURN - STARTER	(273.11)	
07/05/2023	INVOICE	5606315864702	HYDRAULIC SPIN, AIR FILTERS	262.75	
07/05/2023	INVOICE	5606315864705	FUEL FILTER	69.99	
07/05/2023	INVOICE	5606315964754	OIL FILTER	27.64	
07/05/2023	INVOICE	5606312563544	PAINTED ROTOR	60.44	
07/05/2023	INVOICE	5606312563543	PAINTED ROTOR	60.44	
07/05/2023	INVOICE	5606315764639	OIL FILTER	2.62	
07/05/2023	INVOICE	5606315764649	OIL FILTER	13.12	
07/05/2023	INVOICE	5606315364551	OIL SEAL	35.99	
07/05/2023	INVOICE	5606315633816	AIR, FUEL & OIL FILTERS	69.11	
07/05/2023	INVOICE	5606317265117	SPARK PLUGS	12.56	
07/05/2023	INVOICE	5606317265104	AIR FILTER	41.28	
07/05/2023	INVOICE	5606317165082	AIR FILTER	25.18	
			Total:	424.62	
			Net of 14 Invoices / 0 Checks	424.62	
00102 07/05/2023	AG SPRAY EQUIPMENT INVOICE	703992	HOSE REEL	222.10	
			Total:	222.10	
			Net of 1 Invoices / 0 Checks	222.10	
10420	AKRS EQUIPMENT				
07/05/2023	INVOICE	3518794	BULK HYGARD, BULK PLUS-50 II	1,668.15	
07/05/2023	INVOICE	3520404	V-BELT, BELT TENSIONER, IDLER, WATER PUMP	620.30	
			Total:	2,288.45	
			Net of 2 Invoices / 0 Checks	2,288.45	
10428	ALL MAKES OFFICE EQUIPMENT				
07/05/2023	INVOICE	125057	FABRIC	936.00	
07/05/2023	INVOICE	125040	LAMINATE LECTURN	498.87	
07/05/2023	INVOICE	125046	FURNITURE COMMUNITY BUILDING	25,014.55	
07/05/2023	INVOICE	125049	COMMUNITY BUILDING FURNITURE	12,097.10	
07/05/2023	INVOICE	125050	COMMUNITY BUILDING FURNITURE	11,223.00	
07/05/2023	INVOICE	125041	COMMUNITY BUILDING FURNITURE	9,332.00	
			Total:	59,101.52	
			Net of 6 Invoices / 0 Checks	59,101.52	
MISC 07/05/2023	ALONSO-CARRERA MARIA D INVOICE	06/23/2023	UB refund for account: 100-04100-02	89.33	
			Total:	89.33	
			Net of 1 Invoices / 0 Checks	89.33	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	377.00	
			Net of 1 Invoices / 0 Checks	377.00	
10799 07/05/2023	BARCEL MILL & LUMBER INVOICE	14436	PINE LATH	240.00	
			Total:	240.00	
			Net of 1 Invoices / 0 Checks	240.00	
MISC 07/05/2023	BECKER MATT & ASHLEY INVOICE	06/23/2023	UB refund for account: 400-80320-01	44.52	
			Total:	44.52	
			Net of 1 Invoices / 0 Checks	44.52	
10435 07/05/2023	BEST VERSION MEDIA, LLC INVOICE	316377-202308	AD MANAGEMENT FEE	152.00	
			Total:	152.00	
			Net of 1 Invoices / 0 Checks	152.00	
03256 07/05/2023	BLACK HILLS ENERGY INVOICE	7226 0844 98	FINAL NATURAL GAS	8.01	
07/05/2023	INVOICE	0778 7198 98	JUNE NATURAL GAS	80.73	
			Total:	88.74	
			Net of 2 Invoices / 0 Checks	88.74	
00917 07/05/2023	BLACKSTONE PUBLISHING INVOICE	2102821	MATERIALS	135.97	
			Total:	135.97	
			Net of 1 Invoices / 0 Checks	135.97	
00337 07/05/2023	BOMGAARS INVOICE	35154840	RIVETER	19.99	
07/05/2023	INVOICE	35155834	RESPIRATOR	69.98	
07/05/2023	INVOICE	35155497	MOLEMAX REPELLENT, SPRINKLER, HOSE NOZZEL, :	90.60	
07/05/2023	INVOICE	35155725	DRILL BIT	21.99	
07/05/2023	INVOICE	35156338	BUSHINGS	5.78	
07/05/2023	INVOICE	35158967	ANNUALS, CREEPING PHLOX	77.82	
07/05/2023	INVOICE	35160332	MINI BULB, TIRE GAUGE	25.96	
07/05/2023	INVOICE	35160685	SLEDGE HAMMER	39.99	
07/05/2023	INVOICE	35164489	DOG FOOD	99.98	
07/05/2023	INVOICE	35164490	RUBBER MAT	174.95	
07/05/2023	INVOICE	35165744	GLOVES, KNEE BOOT	57.98	
07/05/2023	INVOICE	35166100	TOTE BAG, BUSH BINO, TOW STRAP, BALL MOUNT,	276.94	
07/05/2023	INVOICE	35168008	CUTTING WHEELS	52.94	
07/05/2023	INVOICE	35167821	UNLINED GLOVES	29.97	
07/05/2023	INVOICE	35168050	CAMPER WEATHERSTRIP	6.99	
07/05/2023	INVOICE	35168653	CANOPY	119.99	
07/05/2023	INVOICE	35169998	115V PUMP	499.99	
07/05/2023	INVOICE	35169740	CONNECTORS, DISCONNECTS, TERMINALS	20.44	
07/05/2023	INVOICE	3517220	HEX KEY SET	11.99	
07/05/2023	INVOICE	35174117	PIPE PLUG, PIPE BUSHING	5.68	
07/05/2023	INVOICE	35173331	FIBRE DISC, JOINT KNIFE, BRUSH, SPRAY PAINT	186.14	
07/05/2023	INVOICE	35172774	FAST DRY PRIMER	47.04	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	35173274	SANDPAPER	6.41	
07/05/2023	INVOICE	35173937	FAST DRY PRIMER	23.52	
07/05/2023	INVOICE	35159134	5TH WHEEL JACK	199.99	
07/05/2023	INVOICE	35164274	FASTENERS	5.31	
07/05/2023	INVOICE	35164480	FASTENERS	8.06	
07/05/2023	INVOICE	35164612	UTILITY TRAILER LIGHT KIT	25.99	
Total:				2,212.41	
Net of 28 Invoices / 0 Checks				2,212.41	
00240	BOUND TREE MEDICAL LLC				
07/05/2023	INVOICE	84998829	EXTRICATION COLLARS	318.60	
07/05/2023	INVOICE	84979497	CURAPLEX CPAP/CAPNOGRAPHY KIT	1,184.85	
Total:				1,503.45	
Net of 2 Invoices / 0 Checks				1,503.45	
MISC	BROWN BURKE & IRINA				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 100-06130-06	2.74	
Total:				2.74	
Net of 1 Invoices / 0 Checks				2.74	
10626	CAPITAL ONE - WALMART				
07/05/2023	INVOICE	212482	GIFT CARD - POLICE RETIREMENT GIFT	200.00	
07/05/2023	INVOICE	203829	BATTERIES	48.50	
07/05/2023	INVOICE	515217	ICE TRAYS, BATTERIES	19.53	
07/05/2023	INVOICE	711091	CARD MULTIPACK	18.94	
07/05/2023	INVOICE	062519	WEBCAM, FACE TISSUE	73.96	
07/05/2023	INVOICE	502435	MRC 14C	59.00	
07/05/2023	INVOICE	761203	FUN POPS, DAWN, VARIETY 30CT, GRANULATED	126.53	
07/05/2023	INVOICE	022313	TRASH BAGS, BA PAD, PKG TAPE	92.76	
07/05/2023	INVOICE	892408	CONCESSIONS	219.86	
07/05/2023	INVOICE	242648	WATER	37.52	
07/05/2023	INVOICE	056273	SANTITA WHT	51.60	
07/05/2023	INVOICE	386494	CONCESSIONS	162.32	
07/05/2023	INVOICE	225963	CONCESSIONS	42.76	
07/05/2023	INVOICE	532771	CONCESSIONS	37.28	
07/05/2023	INVOICE	745960	CONCESSIONS	90.84	
07/05/2023	INVOICE	491335	CONCESSIONS	181.72	
07/05/2023	INVOICE	870731	CONCESSIONS	81.68	
07/05/2023	INVOICE	306733	LUNCHBAGS, FOIL, WRAPPERS	31.08	
07/05/2023	INVOICE	902929	CONCESSIONS	74.62	
07/05/2023	INVOICE	671127	SWF ORIGINAL, CANDY, CUTLERY, HONEY MAID, K	21.88	
07/05/2023	INVOICE	373527	CONCESSIONS-PLUNGE	63.27	
07/05/2023	INVOICE	414077	DAWN, KLEENEX, BATTERIES, ZIPLOCK BAGS	148.23	
07/05/2023	INVOICE	676592	LATCH BOXES, LUNCH BAGS	66.28	
07/05/2023	INVOICE	495713	CELERY STICKS, PEANUT BUTTER, HONEY MAID, C	76.77	
07/05/2023	INVOICE	745237	POP, POWERADE, WATER	52.54	
07/05/2023	INVOICE	076349	BALLS, AIR PUMP	139.60	
07/05/2023	INVOICE	906248	AIRHEADS	79.90	
07/05/2023	INVOICE	901563	FUN POPS, AIRHEADS, GRANULATED	92.06	
07/05/2023	INVOICE	705426	BLENDER, SANDWICH BAGS, AJAX	138.34	
07/05/2023	INVOICE	755883	AIRHEADS	136.04	
07/05/2023	INVOICE	636637	FUN POPS	89.40	
07/05/2023	INVOICE	523956	VOLLEYBALLS, PLASTIC CUPS, FREEZER BAGS, PEI	113.87	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	2,868.68	
			Net of 32 Invoices / 0 Checks	2,868.68	
MISC 07/05/2023	CARSKADON CLAY & JANICE INVOICE	06/23/2023	UB refund for account: 200-23750-00	24.18	
			Total:	24.18	
			Net of 1 Invoices / 0 Checks	24.18	
10604 07/05/2023	CASEY'S MAIL SERVICE LLC INVOICE	2894	DAILY MAIL, WATER STATEMENTS	4,345.13	
07/05/2023	INVOICE	2910	LIBRARY/MEDIA MAIL	465.22	
			Total:	4,810.35	
			Net of 2 Invoices / 0 Checks	4,810.35	
00008 07/05/2023	CBS - REPORTING SERVICES INVOICE	947	BALESTERI, CONE	18.40	
			Total:	18.40	
			Net of 1 Invoices / 0 Checks	18.40	
02551 07/05/2023	CENTER FOR MUNICIPAL SOLUTIONS INVOICE	49928-002	COLUMBUS NE VERIZON 1314 17TH ST MOD	2,250.00	
			Total:	2,250.00	
			Net of 1 Invoices / 0 Checks	2,250.00	
01209 07/05/2023	CENTER POINT LARGE PRINT INVOICE	2017285	MATERIALS	92.88	
07/05/2023	INVOICE	2020098	MATERIALS	30.71	
			Total:	123.59	
			Net of 2 Invoices / 0 Checks	123.59	
03136 07/05/2023	CENTRAL COMMUNITY COLLEGE INVOICE	001937366	BACKFLOW RECERTIFICATION	595.00	
			Total:	595.00	
			Net of 1 Invoices / 0 Checks	595.00	
10642 07/05/2023	CHROME N' STEEL TRUCK & TRAILER LLC INVOICE	6400	BRAKE SHOES, DRUM-DRIVE BRAKE	912.00	
07/05/2023	INVOICE	6306	SHUT OFF SOLENOID	80.00	
07/05/2023	INVOICE	6275	CLUTCH SWITCH	98.19	
07/05/2023	INVOICE	6425	BRAKE SHOES, MOUNTAIN SHOE, DRIVE AXLE GASKI	530.78	
			Total:	1,620.97	
			Net of 4 Invoices / 0 Checks	1,620.97	
10816 07/05/2023	CLOSSON ROD INVOICE	6.26.2023	UMPIRE MEN'S LEAGUE: 6/13, 6/20; MIXED LEAGI	300.00	
			Total:	300.00	
			Net of 1 Invoices / 0 Checks	300.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03140 07/05/2023	COLUMBUS AREA INVOICE	CHAMBER OF HEALTH	COLUMBUS BUCKS-PACE PROGRAM	940.00	
			Total:	940.00	
			Net of 1 Invoices / 0 Checks	940.00	
03141 07/05/2023	COLUMBUS COMMUNITY HOSPITAL INVOICE	10002274	MEDICAL SUPPLIES	706.75	
			Total:	706.75	
			Net of 1 Invoices / 0 Checks	706.75	
01374 07/05/2023	COLUMBUS MUSIC INVOICE	35429	PERFORMANCE IN FRANKFORT SQUARE 7/15/23	850.00	
			Total:	850.00	
			Net of 1 Invoices / 0 Checks	850.00	
03139 07/05/2023	COLUMBUS PLUMBING COMPANY INVOICE	0006002	CLOSET SPUDS, SLOAN ORINGS	43.70	
			Total:	43.70	
			Net of 1 Invoices / 0 Checks	43.70	
03144 07/05/2023	COLUMBUS TELEGRAM INVOICE	118-60129143	STORAGE SPACE FOR RENT	76.65	
			Total:	76.65	
			Net of 1 Invoices / 0 Checks	76.65	
03143 07/05/2023	COLUMBUS TIRE & SERVICE INVOICE	1-24958	4 TIRES	1,445.28	
			Total:	1,445.28	
			Net of 1 Invoices / 0 Checks	1,445.28	
10866 07/05/2023	COLUMBUS YOUTH SOFTBALL ASSOCIATION INVOICE	71	CONCESSIONS FOOD/DRINK, BATHROOM SUPPLIES	188.00	
			Total:	188.00	
			Net of 1 Invoices / 0 Checks	188.00	
11032 07/05/2023	COMFORT SPECIALISTS INVOICE	5.24.2023GOLF	SERVICE CALL - AC VANBERG	336.80	
			Total:	336.80	
			Net of 1 Invoices / 0 Checks	336.80	
01250 07/05/2023	COMMONWEALTH ELECTRIC COMPANY INVOICE	10769	LIGHTING AT GERRARD PARK	448.75	
			Total:	448.75	
			Net of 1 Invoices / 0 Checks	448.75	
02718 07/05/2023	CORE & MAIN LP INVOICE	S806729	CREDIT - UNIPRO USB CONN	(286.52)	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	S535643	24 - 1 IPERL	6,168.00	
07/05/2023	INVOICE	S688740	3 - OMNI+ 2 R2, 4 - CAST IRON FLANGE KITS	2,885.00	
07/05/2023	INVOICE	S868204	48 - 3/4 IPERL	7,632.00	
07/05/2023	INVOICE	S990245	100 - RUBBER MTR WASHER, 100 - METER GASKET	29.00	
Total:				16,427.48	
Net of 5 Invoices / 0 Checks				16,427.48	
00548	COX MATT				
07/05/2023	INVOICE	163	SUMMER CONCERT SERIES JULY 8TH	1,000.00	
Total:				1,000.00	
Net of 1 Invoices / 0 Checks				1,000.00	
11036	CREIGHTON PARAMEDICINE EDUCATION				
07/05/2023	INVOICE	6.15.2023	PARAMEDIC PROGRAM 8/2023-7/2024 BRODERICK H	8,845.00	
Total:				8,845.00	
Net of 1 Invoices / 0 Checks				8,845.00	
03149	CULLIGAN OF COLUMBUS				
07/05/2023	INVOICE	90216737	SALT PELLET DELIVERED	50.00	
Total:				50.00	
Net of 1 Invoices / 0 Checks				50.00	
MISC	CURRY ALICIA				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 300-52870-02	30.54	
Total:				30.54	
Net of 1 Invoices / 0 Checks				30.54	
00693	DAKOTA PUMP INC.				
07/05/2023	INVOICE	16854	SEAL MECH, IMPELLER TRIM	885.43	
Total:				885.43	
Net of 1 Invoices / 0 Checks				885.43	
03279	DAS STATE ACCOUNTING				
07/05/2023	INVOICE	1377022	MONTHLY NETWORK CHARGES	256.00	
07/05/2023	INVOICE	1377073	MONTHLY NETWORK CHARGES	1,215.99	
Total:				1,471.99	
Net of 2 Invoices / 0 Checks				1,471.99	
11014	DOMINGUEZ MARK				
07/05/2023	INVOICE	6.26.2023	UMPIRE MIXED LEAGUE: 6/14, 6/21; MEN'S LEAG	240.00	
Total:				240.00	
Net of 1 Invoices / 0 Checks				240.00	
03158	EAKES OFFICE SOLUTIONS				
07/05/2023	INVOICE	INV466833	COPIER CONTRACT	163.05	
07/05/2023	INVOICE	8743343-0	PENS, CARD REEL	237.87	
07/05/2023	INVOICE	8744243-0	ENVELOPE MOISTENER, REEL CARD W/CLIP	310.91	
07/05/2023	INVOICE	8736025-0	ACRYLIC NAME PLATE	14.60	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	8738042-0	2 - YIELD DRUMS	229.98	
07/05/2023	INVOICE	8735090-0	2 - INK CARTRIDGES	83.78	
07/05/2023	INVOICE	8734771-0	CALCULATOR ROLL	5.99	
07/05/2023	INVOICE	8737067-0	CLOSEOUT FURNITURE	250.00	
07/05/2023	INVOICE	8740997-0	MARKER	3.98	
07/05/2023	INVOICE	8739583-0	PERFED PAPER	164.85	
Total:				1,465.01	
Net of 10 Invoices / 0 Checks				1,465.01	
00191	ELECTRIC PUMP INC				
07/05/2023	INVOICE	0900939-IN	TRANSDUCERS	1,981.22	
07/05/2023	INVOICE	0901270-IN	ROTOR UNIT, STATOR, REPAIR KIT	9,919.00	
07/05/2023	INVOICE	0900986-IN	WESTBROOK LIFT STATION	40,700.00	
07/05/2023	INVOICE	0901688-IN	FLUSH VALVE	2,643.43	
07/05/2023	INVOICE	0901731-CM	RETURN - FLUSH VALVE	(2,643.43)	
07/05/2023	INVOICE	0901743-IN	OUTER MEMBRANE	225.36	
Total:				52,825.58	
Net of 6 Invoices / 0 Checks				52,825.58	
03161	ELECTRICAL ENGINEERING &				
07/05/2023	INVOICE	8285675-00	1/0 COP 1H TERM LUG	6.19	
07/05/2023	INVOICE	8277011-00	HANGER LIGHTS	11.21	
07/05/2023	INVOICE	8277955-00	RETROFIT KIT 2 STRIP	96.51	
Total:				113.91	
Net of 3 Invoices / 0 Checks				113.91	
01597	ELECTRONIC ENGINEERING				
07/05/2023	INVOICE	855002062-1	RELAY/TYCO/POWER	33.63	
07/05/2023	INVOICE	855001952-1	IMPRES 2 LI-LON BATTERY	193.92	
07/05/2023	INVOICE	855002038-1	REPAIR	258.00	
Total:				485.55	
Net of 3 Invoices / 0 Checks				485.55	
03163	ENTERPRISE ELECTRIC COLUMBUS				
07/05/2023	INVOICE	1145-1016280	2X2 BACKLIT PANEL	62.31	
Total:				62.31	
Net of 1 Invoices / 0 Checks				62.31	
03164	ERNST AUTO CENTER				
07/05/2023	INVOICE	6118528	REPAIR A/C, REPLACE ENGINE OIL COOLER LINES	1,357.02	
Total:				1,357.02	
Net of 1 Invoices / 0 Checks				1,357.02	
03165	FASTENAL COMPANY				
07/05/2023	INVOICE	NECOL250432	LIME VESTS	86.86	
Total:				86.86	
Net of 1 Invoices / 0 Checks				86.86	
00334	FIFTH SEASON INC				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	65750	SPRING LAWN APPLICATION	167.18	
07/05/2023	INVOICE	15588	GRUB CONTROL	167.18	
			Total:	334.36	
			Net of 2 Invoices / 0 Checks	334.36	
00841 07/05/2023	FRENCH BRAD INVOICE	6.01.2023	GRAND ISLAND FIRE SCHOOL	151.99	
			Total:	151.99	
			Net of 1 Invoices / 0 Checks	151.99	
00169 07/05/2023	FRONTIER INVOICE	40256399170413232	TELEPHONE NEW BUILDING 6/13/23 TO 7/12/23	271.74	
			Total:	271.74	
			Net of 1 Invoices / 0 Checks	271.74	
MISC 07/05/2023	FUCHS AUDREY INVOICE	06/21/2023	UB refund for account: 400-80192-01	68.41	
			Total:	68.41	
			Net of 1 Invoices / 0 Checks	68.41	
02817 07/05/2023	FULL THROTTLE TRUCK & INVOICE	INV-382	HYDRAULIC CLUTCH REPAIR	1,524.99	
			Total:	1,524.99	
			Net of 1 Invoices / 0 Checks	1,524.99	
MISC 07/05/2023	FUNKHOUSER MICHAEL & STEFANIE INVOICE	06/23/2023	UB refund for account: 200-21060-10	10.47	
			Total:	10.47	
			Net of 1 Invoices / 0 Checks	10.47	
00459 07/05/2023	GALE INVOICE	81250552	MATERIALS	25.60	
07/05/2023	INVOICE	81195666	MATERIALS	77.97	
07/05/2023	INVOICE	81149215	MATERIALS	314.30	
07/05/2023	INVOICE	81124596	MATERIALS	24.80	
			Total:	442.67	
			Net of 4 Invoices / 0 Checks	442.67	
03172 07/05/2023	GALLS LLC INVOICE	024576920	LAWPRO EAGLE INSIGNIA	71.59	
			Total:	71.59	
			Net of 1 Invoices / 0 Checks	71.59	
03174 07/05/2023	GEHRING CONSTRUCTION & INVOICE	70253	29TH AVE & 19TH ST	176.50	
07/05/2023	INVOICE	70341	33RD AVE & 35TH ST	1,501.13	
07/05/2023	INVOICE	70344	.50 CU YARD	63.25	
07/05/2023	INVOICE	7	SID #189 48TH AVE FROM 23RD ST TO S OF BRAD:	322,365.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	324,105.88	
			Net of 4 Invoices / 0 Checks	324,105.88	
03177	GENERAL TRAFFIC CONTROLS INC				
07/05/2023	INVOICE	23349	CAP, FLASHER	225.00	
07/05/2023	INVOICE	23343	FLASHER CUBE, RELAY	820.00	
07/05/2023	INVOICE	23325	LED, 12" INSERT	367.00	
			Total:	1,412.00	
			Net of 3 Invoices / 0 Checks	1,412.00	
11041	GRANT WRITING USA				
07/05/2023	INVOICE	X9NP8CQ8F5Y	OMAHA NE-GRANT WRITING USA 7/13/23-7/14/23	2,225.00	
			Total:	2,225.00	
			Net of 1 Invoices / 0 Checks	2,225.00	
10756	GRAY RYAN				
07/05/2023	INVOICE	5.19.2023	TRAINING-MARION IOWA	99.69	
			Total:	99.69	
			Net of 1 Invoices / 0 Checks	99.69	
02594	GREAT PLAINS BUILDING SUPPLY				
07/05/2023	INVOICE	2306-514257	50# ATHLETIC FIELD MARKER	608.16	
07/05/2023	INVOICE	2306-514138	50# FILED MARKER	608.16	
07/05/2023	INVOICE	2306-514437	2X4-10 SPF	10.94	
07/05/2023	INVOICE	2306-514400	3LBS COMMON NAILS	5.82	
			Total:	1,233.08	
			Net of 4 Invoices / 0 Checks	1,233.08	
02075	GREAT PLAINS COMMUNICATIONS				
07/05/2023	INVOICE	139461 4025648127	PHONE/INTERNET CHARGES 06/16-07/15	1,412.91	
			Total:	1,412.91	
			Net of 1 Invoices / 0 Checks	1,412.91	
02709	GREAT PLAINS UNIFORMS LLC				
07/05/2023	INVOICE	229898	CLASS A UNIFORM JACKETS & PANTS	2,569.50	
			Total:	2,569.50	
			Net of 1 Invoices / 0 Checks	2,569.50	
02904	GUNSLINGERS LLC				
07/05/2023	INVOICE	20364	GLOCK 48 MAGAZINES - CIBORON QM	87.00	
07/05/2023	INVOICE	20212	GLOCK 48 MAGAZINES - CIBORON QM	87.00	
			Total:	174.00	
			Net of 2 Invoices / 0 Checks	174.00	
11017	GUTIERREZ JUAN				
07/05/2023	INVOICE	6.26.2023	UMPIRE MEN'S LEAGUE: 6/13, 6/20; MIXED LEAGU	300.00	
			Total:	300.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 1 Invoices / 0 Checks	300.00	
10666 07/05/2023	H & M ELECTRIC, INC. INVOICE	11282	TROUBLESHOOT BREAKER	151.20	
			Total:	151.20	
			Net of 1 Invoices / 0 Checks	151.20	
03182 07/05/2023	HACH COMPANY INVOICE	13610774	MODIFIED AGAR PLATES	445.00	
			Total:	445.00	
			Net of 1 Invoices / 0 Checks	445.00	
03183 07/05/2023	HADLEY-BRAITHWAIT COMPANY INVOICE	228038	CENTER PULL TOWELS	49.95	
07/05/2023	INVOICE	229059	CONCESSIONS	122.85	
07/05/2023	INVOICE	229029	CONCESSIONS	262.00	
07/05/2023	INVOICE	228779	CONCESSIONS	311.10	
07/05/2023	INVOICE	228693	PULL TOWELS	58.95	
07/05/2023	INVOICE	229957	TOILET PAPER	407.70	
07/05/2023	INVOICE	229988	CENTER PULL TOWELS	49.95	
			Total:	1,262.50	
			Net of 7 Invoices / 0 Checks	1,262.50	
10970 07/05/2023	HAVANA STONE LLC INVOICE	180	MURAL	13,525.16	
			Total:	13,525.16	
			Net of 1 Invoices / 0 Checks	13,525.16	
00272 07/05/2023	HAWKINS INC INVOICE	6491117	CHEMICALS	3,081.66	
07/05/2023	INVOICE	6496603	CHEMICALS	7,774.32	
07/05/2023	INVOICE	6504669	CHEMICALS	3,995.83	
			Total:	14,851.81	
			Net of 3 Invoices / 0 Checks	14,851.81	
MISC 07/05/2023	HERCHENBACH JEFF INVOICE	06/23/2023	UB refund for account: 300-59800-02	22.99	
			Total:	22.99	
			Net of 1 Invoices / 0 Checks	22.99	
00150 07/05/2023	HOMETOWN LEASING INVOICE	10	COPIER LEASE PAYMENT	175.00	
			Total:	175.00	
			Net of 1 Invoices / 0 Checks	175.00	
10920 07/05/2023	IMS ALLIANCE INVOICE	23-1669	ACCOUNTABILITY BOARD, NAME TAGS	306.92	
			Total:	306.92	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 1 Invoices / 0 Checks	306.92	
03194	INGRAM LIBRARY SERVICES, INC				
07/05/2023	INVOICE	76230109	MATERIALS	78.47	
07/05/2023	INVOICE	76316470	MATERIALS	108.71	
07/05/2023	INVOICE	76337041	MATERIALS	20.06	
			Total:	207.24	
			Net of 3 Invoices / 0 Checks	207.24	
10268	IOWA PUMP WORKS, INC.				
07/05/2023	INVOICE	INV021266	E/ONE UPGRADE 240 VOLT MODEL-12" CORE CABLE	3,197.00	
			Total:	3,197.00	
			Net of 1 Invoices / 0 Checks	3,197.00	
11043	J&B EVENT DRAPES				
07/05/2023	INVOICE	296	LOW DIVIDING CURTAINS	279.00	
			Total:	279.00	
			Net of 1 Invoices / 0 Checks	279.00	
03199	JACKSON SERVICES INC				
07/05/2023	INVOICE	5051269	UNIFORMS	40.00	
07/05/2023	INVOICE	5067829	UNIFORMS	25.64	
07/05/2023	INVOICE	5062721	MATS	63.33	
07/05/2023	INVOICE	5071328	SOAP FOAM	180.00	
07/05/2023	INVOICE	5072098	MATS, MOPS, POLISH TOWEL, WINDSHIELD WIPE, :	133.55	
07/05/2023	INVOICE	5069677	UNIFORMS	135.01	
07/05/2023	INVOICE	5069685	UNIFORMS	98.61	
07/05/2023	INVOICE	5069684	UNIFORMS	121.09	
07/05/2023	INVOICE	5069687	UNIFORMS	26.56	
07/05/2023	INVOICE	5069686	MAT	2.92	
07/05/2023	INVOICE	5067838	MAT	26.67	
07/05/2023	INVOICE	5067830	UNIFORMS	136.30	
07/05/2023	INVOICE	5063722	UNIFORMS	74.14	
07/05/2023	INVOICE	5060142	UNIFORMS	242.94	
07/05/2023	INVOICE	5072891	UNIFORMS	25.60	
07/05/2023	INVOICE	5072892	UNIFORMS	73.47	
07/05/2023	INVOICE	5069676	UNIFORMS	127.79	
07/05/2023	INVOICE	5072907	MATS	63.24	
07/05/2023	INVOICE	5064583	MATS, SHOP TOWELS, UNIFORMS	538.72	
07/05/2023	INVOICE	5074745	UNIFORM	26.52	
07/05/2023	INVOICE	5074743	UNIFORMS	98.57	
07/05/2023	INVOICE	5074742	MATS, ROLLER TOWELS, UNIFORMS	153.71	
07/05/2023	INVOICE	5074733	UNIFORMS	134.97	
07/05/2023	INVOICE	5074732	SHOP TOWELS, UNIFORMS	249.85	
07/05/2023	INVOICE	5074744	MAT, SHOP TOWELS	23.79	
			Total:	2,822.99	
			Net of 25 Invoices / 0 Checks	2,822.99	
02677	JONES NATHAN T				
07/05/2023	INVOICE	5.19.2023	TRAINING-MARION IOWA	95.10	
			Total:	95.10	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 1 Invoices / 0 Checks	95.10	
03202	KELLY SUPPLY COMPANY				
07/05/2023	INVOICE	S12286034-0	ADJUSTABLE & O-RING FITTINGS	2.22	
07/05/2023	INVOICE	S12285546-0	UNION GASKET, O-RING	54.67	
			Total:	56.89	
			Net of 2 Invoices / 0 Checks	56.89	
MISC	KENNEDY CHAD				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 100-10200-07	1.00	
			Total:	1.00	
			Net of 1 Invoices / 0 Checks	1.00	
01644	KEYES KELLI				
07/05/2023	INVOICE	6.21.2023	TRAVEL TO LINCOLN FOR TRAINING	100.87	
			Total:	100.87	
			Net of 1 Invoices / 0 Checks	100.87	
10417	KIDWELL INC.				
07/05/2023	INVOICE	221946	SOUTH FIRE STATION PAGING INTERFACE	1,055.00	
			Total:	1,055.00	
			Net of 1 Invoices / 0 Checks	1,055.00	
03205	KIRKHAM MICHAEL & ASSOCIATES				
07/05/2023	INVOICE	93171	CONSTRUCT 8-PLACE T-HANGER	1,346.67	
			Total:	1,346.67	
			Net of 1 Invoices / 0 Checks	1,346.67	
03206	KOCH EXCAVATING CO INC				
07/05/2023	INVOICE	32598	18.22 TONS TOP DIRT	309.74	
			Total:	309.74	
			Net of 1 Invoices / 0 Checks	309.74	
MISC	KOSCH DELMAR				
07/05/2023	INVOICE	06/21/2023	UB refund for account: 200-36860-00	68.92	
			Total:	68.92	
			Net of 1 Invoices / 0 Checks	68.92	
MISC	KUBICEK EDWARD				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 200-24870-08	3.32	
			Total:	3.32	
			Net of 1 Invoices / 0 Checks	3.32	
00012	LAKEVIEW SMALL ENGINE INC				
07/05/2023	INVOICE	050998	11X4-5 SEMI ONE	130.00	
			Total:	130.00	
			Net of 1 Invoices / 0 Checks	130.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
01183 07/05/2023	LARM (LEAGUE ASSOCIATION OF INVOICE	107582	ENDORSEMENT #19	19,195.42	
			Total:	19,195.42	
			Net of 1 Invoices / 0 Checks	19,195.42	
02596 07/05/2023	LAWSON PRODUCTS INVOICE	9310699590	GATES 2 BRAID HOSE, PUR ROLL, HEAT SEALBUTT	689.38	
			Total:	689.38	
			Net of 1 Invoices / 0 Checks	689.38	
10944 07/05/2023	LEICA GEOSYSTEMS INC INVOICE	21495720	CHARGER PROF 5000	1,021.20	
			Total:	1,021.20	
			Net of 1 Invoices / 0 Checks	1,021.20	
00822 07/05/2023	LINCOLN WINWATER WORKS INVOICE	09364801	STOCK - 2-BOLT CPLG, GASKET/T-BOLT	4,335.99	
			Total:	4,335.99	
			Net of 1 Invoices / 0 Checks	4,335.99	
MISC 07/05/2023	LONDONO JAIRO DAVID INVOICE	06/23/2023	UB refund for account: 100-02200-01	2.32	
			Total:	2.32	
			Net of 1 Invoices / 0 Checks	2.32	
00518 07/05/2023	LOSEKE LAKE STOP LLC INVOICE	6534	SOD ROLLS	44.28	
			Total:	44.28	
			Net of 1 Invoices / 0 Checks	44.28	
10825 07/05/2023	LUTJEN JAROD INVOICE	6.26.2023	UMPIRE MEN'S LEAGUE: 6/12; COED: 6/13, 6/20	240.00	
			Total:	240.00	
			Net of 1 Invoices / 0 Checks	240.00	
01806 07/05/2023	M & L INC INVOICE	5.01.23-5.31.23	YARD WASTE REMOVAL 5/01/2023 - 5/31/2023	13,118.70	
			Total:	13,118.70	
			Net of 1 Invoices / 0 Checks	13,118.70	
02806 07/05/2023	MACQUEEN EQUIPMENT INVOICE	P11311	GUTTER BROOMS	1,797.22	
			Total:	1,797.22	
			Net of 1 Invoices / 0 Checks	1,797.22	
MISC 07/05/2023	MAGILL CHAD & KENDALL INVOICE	06/23/2023	UB refund for account: 100-13745-01	5.67	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	5.67	
			Net of 1 Invoices / 0 Checks	5.67	
11040	MAHASKA MARKETS				
07/05/2023	INVOICE	MAR0018365	COLD BREW	138.00	
07/05/2023	INVOICE	MAR0018429	COLD BREW	92.00	
			Total:	230.00	
			Net of 2 Invoices / 0 Checks	230.00	
02101	MD SOLUTIONS INC				
07/05/2023	INVOICE	0052336	14" & 24" CANTILEVER ARM BRACKETS	422.41	
			Total:	422.41	
			Net of 1 Invoices / 0 Checks	422.41	
03220	MENARDS				
07/05/2023	INVOICE	87852	DURACELL AA	9.18	
07/05/2023	INVOICE	87843	WATER, ML DEX/MERC ATF, MAXLIFE DEX/MER	27.54	
07/05/2023	INVOICE	87776	PAINT THINNER, TRAILER WHEEL	166.97	
07/05/2023	INVOICE	88040	HD DUAL HANDLE HAND TRUCK	94.99	
07/05/2023	INVOICE	88018	10" PNEUM UNIV UTILITY	14.99	
07/05/2023	INVOICE	88013	U-BOLT, WELD ABLE FLT & ANG	31.19	
07/05/2023	INVOICE	88101	PVC PIPE	205.70	
07/05/2023	INVOICE	87853	1" T-HANDLE DRAIN PLUG, HEAVY DUTY CLOSER	20.77	
07/05/2023	INVOICE	88579	PRO SPRAY PAINT	9.98	
07/05/2023	INVOICE	88315	PLASTIC WHEEL	17.98	
07/05/2023	INVOICE	88377	CAT LITTER	25.98	
07/05/2023	INVOICE	88437	LADDER/LUMBER HOOK	25.96	
07/05/2023	INVOICE	88433	CAT LITTER	25.98	
07/05/2023	INVOICE	88447	48" 5000K LED 2PK	25.98	
07/05/2023	INVOICE	88604	AMONIA, PARTS CLEANER, SPRAY PAINT, FILTERS	195.34	
07/05/2023	INVOICE	88462	RETURN - 48" 500K LED	(25.98)	
			Total:	872.55	
			Net of 16 Invoices / 0 Checks	872.55	
03222	MID-AMERICAN RESEARCH				
07/05/2023	INVOICE	0793353-IN	TILE & GROUT CLEANER	142.00	
07/05/2023	INVOICE	0793236-IN	ENZYME BLOCK, FOAMING ROOT CONTROL	1,254.50	
07/05/2023	INVOICE	0793757-IN	BIG BAD ORANGE FLOOR CLEANER	115.00	
			Total:	1,511.50	
			Net of 3 Invoices / 0 Checks	1,511.50	
02245	MID-IOWA SOLID WASTE				
07/05/2023	INVOICE	58845	PIRANHA SEWER HOSE	2,998.77	
07/05/2023	INVOICE	58878	4 SEGMENT GUTTER BROOM	523.94	
07/05/2023	INVOICE	58813	BULLDOG ANTIBLAST 80 SERIES NOZZLE	3,545.00	
			Total:	7,067.71	
			Net of 3 Invoices / 0 Checks	7,067.71	
10976	MIDWEST PETROLEUM EQUIPMENT				
07/05/2023	INVOICE	28529T	GAS PUMPS REPAIR	1,400.25	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	1,400.25	
			Net of 1 Invoices / 0 Checks	1,400.25	
00487 07/05/2023	MIDWEST TAPE LLC INVOICE	503908173	MATERIALS	12.74	
			Total:	12.74	
			Net of 1 Invoices / 0 Checks	12.74	
03227 07/05/2023	MIDWEST TURF & IRRIGATION INVOICE	3911610-00	TINE SOLID	414.77	
07/05/2023	INVOICE	3910229-01	VALVE REMOVAL TOOL	88.71	
07/05/2023	INVOICE	3911766-00	CONV 1.5 IN, BODY RSRLESS	2,521.91	
07/05/2023	INVOICE	3911888-00	SWITCH-BALL	89.49	
07/05/2023	INVOICE	3912033-00	HYD CYLINDER ASM	718.91	
			Total:	3,833.79	
			Net of 5 Invoices / 0 Checks	3,833.79	
10752 07/05/2023	MOMS & MOPS INVOICE	6.23.2023	CLEANING CENTRAL MAINTENANCE	320.00	
			Total:	320.00	
			Net of 1 Invoices / 0 Checks	320.00	
03230 07/05/2023	MOTION INDUSTRIES INC INVOICE	NE07-00488943	HARD HATS	330.79	
			Total:	330.79	
			Net of 1 Invoices / 0 Checks	330.79	
10824 07/05/2023	MROCZEK CODY INVOICE	628.2023	6/18 USSSA STATE SOFTBALL TOURNAMENT DIRECTO	2,030.00	
			Total:	2,030.00	
			Net of 1 Invoices / 0 Checks	2,030.00	
00210 07/05/2023	MUNICIPAL PIPE TOOL CO LLC INVOICE	33727	REPAIR FOR OZ 3 CAM	3,273.09	
			Total:	3,273.09	
			Net of 1 Invoices / 0 Checks	3,273.09	
11018 07/05/2023	MW MINI MELTS LLC INVOICE	1070	MINI MELTS	707.12	
07/05/2023	INVOICE	1069	MINI MELTS	658.00	
07/05/2023	INVOICE	1077	MINI MELTS	940.00	
			Total:	2,305.12	
			Net of 3 Invoices / 0 Checks	2,305.12	
10225 07/05/2023	NAPA AUTO PARTS OF COLUMBUS INVOICE	733856	BATTERY	140.72	
			Total:	140.72	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 1 Invoices / 0 Checks	140.72	
00140	NEBRASKA GOLF & TURF INC				
07/05/2023	INVOICE	02-142978	BAG HOOP W/BUCK	87.09	
07/05/2023	INVOICE	02-143622	CANOPY SUPPORT, CANOPY STRUT	177.08	
07/05/2023	INVOICE	02-144792	MCOR 4 CONVERSION, 8 VOLT BATTERY	549.41	
			Total:	813.58	
			Net of 3 Invoices / 0 Checks	813.58	
00239	NEBRASKA HARVESTORE SYSTEMS				
07/05/2023	INVOICE	16902	COUPLERS, COUPLER KIT	284.02	
			Total:	284.02	
			Net of 1 Invoices / 0 Checks	284.02	
00444	NEBRASKA PUBLIC HEALTH				
07/05/2023	INVOICE	565998	WATER TESTING	692.00	
			Total:	692.00	
			Net of 1 Invoices / 0 Checks	692.00	
11033	NEEMEYER BEVERLY				
07/05/2023	INVOICE	6.14.2023	SELL COLUMBUS CEMETERY W 1/2 OF LOT 73, SPA	200.00	
			Total:	200.00	
			Net of 1 Invoices / 0 Checks	200.00	
10639	NELSON, DUSTIN				
07/05/2023	INVOICE	6.01.2023	GRAND ISLAND FIRE SCHOOL	147.60	
			Total:	147.60	
			Net of 1 Invoices / 0 Checks	147.60	
01286	NEMAHA LANDSCAPE CONSTRUCTION INC				
07/05/2023	INVOICE	1	PAWNEE PARK - TURF REPLACEMENT	83,160.00	
			Total:	83,160.00	
			Net of 1 Invoices / 0 Checks	83,160.00	
03241	NEWMAN SIGNS INC.				
07/05/2023	INVOICE	TRFINV047156	SIGNS	267.91	
			Total:	267.91	
			Net of 1 Invoices / 0 Checks	267.91	
MISC	NIELSEN CORY				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 300-51720-21	33.67	
			Total:	33.67	
			Net of 1 Invoices / 0 Checks	33.67	
03246	NORTHEAST NEBRASKA ECONOMIC				
07/05/2023	INVOICE	16	20-TFHP-17006	1,650.00	
07/05/2023	INVOICE	24687	DHA TRUST REUSE MAY 2023, DEED OF RECONVEYAN	106.00	
07/05/2023	INVOICE	24681	CDBG REHAB REUSE MAY 2023 ADMIN SERVICES	18.75	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	24672	CDBG DHA REUSE MAY 2023 ADMIN SERVICES	37.50	
			Total:	1,812.25	
			Net of 4 Invoices / 0 Checks	1,812.25	
00350 07/05/2023	NOSWETT FENCING INC INVOICE	14447	GATE ROLLER	62.20	
			Total:	62.20	
			Net of 1 Invoices / 0 Checks	62.20	
00065 07/05/2023	OBERG LOCKSMITH INVOICE	005170	GUN CABINET LOCK	85.00	
			Total:	85.00	
			Net of 1 Invoices / 0 Checks	85.00	
03249 07/05/2023	OCCUPATIONAL HEALTH SERV INVOICE	2003	VACCINATION, COLLECTION & TESTING	164.00	
			Total:	164.00	
			Net of 1 Invoices / 0 Checks	164.00	
00874 07/05/2023	OCLC, INC INVOICE	1000302018	CATALOGING & METADATA SUBSCRIPTION	935.74	
			Total:	935.74	
			Net of 1 Invoices / 0 Checks	935.74	
02922 07/05/2023	OLIVER PACKAGING AND INVOICE	186265	3C TRAYS FOR HOME DELIVERED MEALS	2,650.40	
07/05/2023	INVOICE	186438	2C TRAYS FOR HDM	1,826.76	
07/05/2023	INVOICE	186335	1C TRAYS FOR HDM	272.98	
07/05/2023	INVOICE	186333	FILM ROLL FOR HDM TRAYS	462.08	
			Total:	5,212.22	
			Net of 4 Invoices / 0 Checks	5,212.22	
02072 07/05/2023	OMAHA CHILDREN'S MUSEUM INVOICE	17422401	THE AMAZING BUBLE SHOW	441.91	
			Total:	441.91	
			Net of 1 Invoices / 0 Checks	441.91	
00176 07/05/2023	O'REILLY AUTOMOTIVE INC INVOICE	0681-224826	FUEL HOSE	16.24	
07/05/2023	INVOICE	0681-220317	BRAKE CONTROL	79.99	
07/05/2023	INVOICE	0681-226250	JCASE FUSE	5.29	
07/05/2023	INVOICE	0681-228202	CAPSULE	18.99	
07/05/2023	INVOICE	0681-227040	FUSE HOLDER	56.91	
07/05/2023	INVOICE	0681-227043	HI-PWR BELT	11.17	
			Total:	188.59	
			Net of 6 Invoices / 0 Checks	188.59	
00345	PETE LIEN & SONS INC.				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	CD99062883	QUICKLIME FINES	6,770.59	
			Total:	6,770.59	
			Net of 1 Invoices / 0 Checks	6,770.59	
10649 07/05/2023	PINNACLE BANK INVOICE	6.01.2023	EKEA TAX ALLOCATION BONDS	2,254.74	
			Total:	2,254.74	
			Net of 1 Invoices / 0 Checks	2,254.74	
00478 07/05/2023	PLATTE VALLEY HUMANE SOCIETY INVOICE	07/01/2023	QUARTERLY PAYMENT PER AGREEMENT	21,000.00	
			Total:	21,000.00	
			Net of 1 Invoices / 0 Checks	21,000.00	
10241 07/05/2023	POMP'S TIRE SERVICE INC. INVOICE	1440017570	USED TIRE	98.00	
07/05/2023	INVOICE	1440017574	TIRE	59.00	
07/05/2023	INVOICE	1440017583	REPAIR TIRE	59.00	
			Total:	216.00	
			Net of 3 Invoices / 0 Checks	216.00	
02647 07/05/2023	PORTER NATALEE L. INVOICE	6.01.2023	GRAND ISLAND FIRE SCHOOL	137.16	
			Total:	137.16	
			Net of 1 Invoices / 0 Checks	137.16	
03261 07/05/2023	PRESTOX INVOICE	46664743	PEST CONTROL - 4630 HOWARD BLVD	57.63	
			Total:	57.63	
			Net of 1 Invoices / 0 Checks	57.63	
10361 07/05/2023	QUADIENT FINANCE USA, INC. INVOICE	5242023POSTAGE	POSTAGE	1,000.00	
07/05/2023	INVOICE	5.23.2023CLERK	POSTAGE	1,000.00	
			Total:	2,000.00	
			Net of 2 Invoices / 0 Checks	2,000.00	
03263 07/05/2023	QUILL CORPORATION INVOICE	32772314	SELF INKING STAMP	77.97	
			Total:	77.97	
			Net of 1 Invoices / 0 Checks	77.97	
11039 07/05/2023	RASMUSSEN MECHANICAL SERVICES INC INVOICE	SRV103188	BOILER: CLEANED BURNERS & HEAT EXCHANGER	800.92	
			Total:	800.92	
			Net of 1 Invoices / 0 Checks	800.92	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03264	REARDON LAWN & GARDEN INC				
07/05/2023	INVOICE	4824	FUEL PUMP	11.99	
07/05/2023	INVOICE	3137	RETURN - CLUTCH SBRAKE	(337.99)	
07/05/2023	INVOICE	4305	AIR FILTER	11.99	
07/05/2023	INVOICE	4091	96 - OPTI-2 1.8 OZ	312.00	
07/05/2023	INVOICE	2960	CLUTCH SBRAKE, CABLE ASSY	354.98	
07/05/2023	INVOICE	2754	SHIELD - FLEX DISCHARGE, FILTER	42.98	
			Total:	395.95	
			Net of 6 Invoices / 0 Checks	395.95	
MISC	REPPERT MEGGAN				
07/05/2023	INVOICE	06/26/2023	UB refund for account: 300-54290-07	54.80	
			Total:	54.80	
			Net of 1 Invoices / 0 Checks	54.80	
MISC	RIVERA FRANCISCO				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 300-53370-01	40.16	
			Total:	40.16	
			Net of 1 Invoices / 0 Checks	40.16	
MISC	ROSEKRANS EILEEN				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 200-24760-00	22.78	
			Total:	22.78	
			Net of 1 Invoices / 0 Checks	22.78	
01476	RUTJENS CONSTRUCTION				
07/05/2023	INVOICE	4	LOST CREEK PARKWAY SEWER	688,524.30	
			Total:	688,524.30	
			Net of 1 Invoices / 0 Checks	688,524.30	
10643	RUTT'S HEATING & A/C INC				
07/05/2023	INVOICE	10747	CONDENSER MOTOR	1,562.94	
07/05/2023	INVOICE	10754	A/C REPAIR	707.29	
			Total:	2,270.23	
			Net of 2 Invoices / 0 Checks	2,270.23	
11046	SANCHEZ JAIMEE				
07/05/2023	INVOICE	6.01.2023	GRAND ISLAND FIRE SCHOOL	126.17	
			Total:	126.17	
			Net of 1 Invoices / 0 Checks	126.17	
10793	SAND CREEK CONSTRUCTION COMPANY				
07/05/2023	INVOICE	119	GERRAD PARK TENNIS & PICKLEBALL COURT RENOV.	11,900.00	
07/05/2023	INVOICE	118	DESIGN BUILD FAMILY WATER SLIDE	7,145.80	
			Total:	19,045.80	
			Net of 2 Invoices / 0 Checks	19,045.80	
03275	SECURITY EQUIPMENT INC				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	792405	MONITORING & SERVICE AGREEMENT	672.00	
07/05/2023	INVOICE	791930	SERVICE LABOR	475.04	
			Total:	1,147.04	
			Net of 2 Invoices / 0 Checks	1,147.04	
MISC	SEGURA STACY				
07/05/2023	INVOICE	06/23/2023	UB refund for account: 100-05190-09	43.47	
			Total:	43.47	
			Net of 1 Invoices / 0 Checks	43.47	
11035	SERC LLC				
07/05/2023	INVOICE	6.01.2023	TAX ALLOCATION BONDS	666.27	
			Total:	666.27	
			Net of 1 Invoices / 0 Checks	666.27	
00171	SETTJE PLUMBING				
07/05/2023	INVOICE	15030	CLEANED ICE MACHINE/POP DRAIN	75.00	
			Total:	75.00	
			Net of 1 Invoices / 0 Checks	75.00	
01090	SHEVLIN SUPPLY				
07/05/2023	INVOICE	6733	DISPENSER KEYS	37.50	
07/05/2023	INVOICE	6715	NITRILE GLOVE, PULL TOWELS, BATH TISSUE	298.76	
07/05/2023	INVOICE	6757	BATH TISSUE, HAND SOAP	438.56	
07/05/2023	INVOICE	6734	BLACK TRASH CAN LINERS	36.41	
07/05/2023	INVOICE	6736	TOILET TISSUE, HAND SOAP	600.56	
			Total:	1,411.79	
			Net of 5 Invoices / 0 Checks	1,411.79	
01394	SIRIUS COMPUTER SOLUTIONS INC.				
07/05/2023	INVOICE	INV-000956136	CISCO INFRASTRUCTURE	4,743.52	
07/05/2023	INVOICE	INV-000956930	CITY PARKS - OUTDOOR WIRELESS	12,940.00	
07/05/2023	INVOICE	INV-000956959	CISCO HYPERFLEX EDGE CLUSTER IMPLEMENTATION	100.22	
			Total:	17,783.74	
			Net of 3 Invoices / 0 Checks	17,783.74	
00118	SOLID WASTE ASSOCIATION OF				
07/05/2023	INVOICE	2024-57993	ANNUAL MEMBERSHIP	290.00	
			Total:	290.00	
			Net of 1 Invoices / 0 Checks	290.00	
10580	SOUTHERN WATER SERVICE LLC				
07/05/2023	INVOICE	61971	115V 1/3HP 1PH 2" DISCHARGE SUBMERSIBLE PUM	610.00	
			Total:	610.00	
			Net of 1 Invoices / 0 Checks	610.00	
11044	SPIES DOMINIC				
07/05/2023	INVOICE	22-129941-COCFD	INSURANCE PAID ADDITIONAL AMOUNT	373.17	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	373.17	
			Net of 1 Invoices / 0 Checks	373.17	
MISC 07/05/2023	SPITZ ADAM & SHALYNN INVOICE	06/23/2023	UB refund for account: 100-10110-13	2.08	
			Total:	2.08	
			Net of 1 Invoices / 0 Checks	2.08	
00244 07/05/2023	STERICYCLE INC INVOICE	4011858445	MEDICAL WASTE SERVICES	1,061.33	
			Total:	1,061.33	
			Net of 1 Invoices / 0 Checks	1,061.33	
11038 07/05/2023	SUB-AQUATICS INC INVOICE	INV-TN512	SCBA MOBILE CART	1,139.25	
			Total:	1,139.25	
			Net of 1 Invoices / 0 Checks	1,139.25	
00105 07/05/2023 07/05/2023	SUPER SAVER INVOICE INVOICE	122391 122389	GROCERIES GROCERIES AND SANDWICH BAGS	7.12 31.69	
			Total:	38.81	
			Net of 2 Invoices / 0 Checks	38.81	
11042 07/05/2023	TATE RICK A INVOICE	19693	REFUND	561.76	
			Total:	561.76	
			Net of 1 Invoices / 0 Checks	561.76	
MISC 07/05/2023	TERRY DOUGLAS A & NIKKI INVOICE	06/19/2023	UB refund for account: 100-18230-00	52.21	
			Total:	52.21	
			Net of 1 Invoices / 0 Checks	52.21	
03095 07/05/2023	THE FILTER SHOP INVOICE	201275	168 - 20X24X2 STANDARD CAPACITY PLEAT	1,057.59	
			Total:	1,057.59	
			Net of 1 Invoices / 0 Checks	1,057.59	
10987 07/05/2023 07/05/2023	THE GOLF SHOP INVOICE INVOICE	122 127	MONTHLY TERMINAL USAGE FEE CREDIT CARD FEES REIMBURSEMENT	246.22 2,838.12	
			Total:	3,084.34	
			Net of 2 Invoices / 0 Checks	3,084.34	
03128 07/05/2023	TIRE OUTLET INC INVOICE	245506	TUBE	8.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	245390	REPAIR	20.00	
07/05/2023	INVOICE	245431	ROTATE, REPAIR, SWAP	30.00	
07/05/2023	INVOICE	245418	WHEEL SWAP	5.00	
07/05/2023	INVOICE	245055	TIRE	151.00	
07/05/2023	INVOICE	245932	TIRE	114.00	
07/05/2023	INVOICE	245682	2 TIRES	222.00	
07/05/2023	INVOICE	245500	2 REPAIRS	70.00	
07/05/2023	INVOICE	245257	REPAIR	75.00	
07/05/2023	INVOICE	245781	SWAP SPARE	30.00	
Total:				725.00	
Net of 10 Invoices / 0 Checks				725.00	
10589	TK ELEVATOR CORPORATION				
07/05/2023	INVOICE	1000508999	MAINTENANCE CONTRACT	228.75	
07/05/2023	INVOICE	1000523933	MAINTENANCE CONTRACT	228.75	
Total:				457.50	
Net of 2 Invoices / 0 Checks				457.50	
00357	TURFWERKS				
07/05/2023	INVOICE	EI17793	RUBBER COUPLER	214.30	
07/05/2023	INVOICE	OI55014	MOTOR CCW	1,430.27	
07/05/2023	INVOICE	OI54947	2 - RIMS	236.66	
07/05/2023	INVOICE	OI54923	2 - TIRES	505.49	
Total:				2,386.72	
Net of 4 Invoices / 0 Checks				2,386.72	
10298	TY'S OUTDOOR POWER & SERVICE				
07/05/2023	INVOICE	219729	BELT, SPINDLE GUARD, BLADE, RESEAL	536.18	
07/05/2023	INVOICE	222321	SUB 81.5002	141.10	
07/05/2023	INVOICE	222474	FREIGHT	22.88	
07/05/2023	INVOICE	222874	WASHERS	74.90	
Total:				775.06	
Net of 4 Invoices / 0 Checks				775.06	
00100	U & I SANITATION				
07/05/2023	INVOICE	8865-400	JUNE GARBAGE SERVICE	85.00	
Total:				85.00	
Net of 1 Invoices / 0 Checks				85.00	
02045	VAN WALL EQUIPMENT INC				
07/05/2023	INVOICE	5929828	SNAP RING, BALL BEARING	99.22	
07/05/2023	INVOICE	5908076	V-BELT, GASKET, O-RING, THEROMOSTAT, FILLER	118.95	
07/05/2023	INVOICE	5926347	SEAL, TIE ROD END	279.45	
07/05/2023	INVOICE	5917247	SNAP RING, SEAL, FUEL PUMP	179.54	
07/05/2023	INVOICE	5922956	LOCK NUT, BUSHING, CABLE, FUEL FILTER, FUEL	181.06	
07/05/2023	INVOICE	5923789	CABLE	125.01	
Total:				983.23	
Net of 6 Invoices / 0 Checks				983.23	
MISC	VASALLO-DIAZ RAQUEL				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
07/05/2023	INVOICE	06/23/2023	UB refund for account: 300-51010-11	25.50	
			Total:	25.50	
			Net of 1 Invoices / 0 Checks	25.50	
11045 07/05/2023	VAUGHN TED INVOICE	6.01.2023	GRAND ISLAND FIRE SCHOOL	137.16	
			Total:	137.16	
			Net of 1 Invoices / 0 Checks	137.16	
01778 07/05/2023	VELASQUEZ SANTIAGO INVOICE	6.21.2023	REIMBURSE REPLACEMENT STRYKE PANTS	178.75	
			Total:	178.75	
			Net of 1 Invoices / 0 Checks	178.75	
MISC 07/05/2023	VOGT DAMON INVOICE	06/23/2023	UB refund for account: 100-07860-01	20.73	
			Total:	20.73	
			Net of 1 Invoices / 0 Checks	20.73	
10654 07/05/2023	WAITE, DANIELLE INVOICE	6.26.2023	LAWNCHAIRS/SATURDAY CONCERT SERIES	5,000.00	
			Total:	5,000.00	
			Net of 1 Invoices / 0 Checks	5,000.00	
00505 07/05/2023 07/05/2023	WEEDCOPE INC INVOICE INVOICE	27413 27412	APPLICATION OF BARE GROUND HERBICIDES APPLICATION OF BARE GROUND HERBICIDES	1,230.00 815.00	
			Total:	2,045.00	
			Net of 2 Invoices / 0 Checks	2,045.00	
03302 07/05/2023 07/05/2023 07/05/2023 07/05/2023	WEMHOFF REFRIGERATION INC INVOICE INVOICE INVOICE INVOICE	15622 15630 15679 15680	SERVICE CALL - ICE MACHINE SHED SERVICE CALL - 3 DR COOLER ICE MACHINE SERVICE CALL	456.96 75.50 5,204.28 113.00	
			Total:	5,849.74	
			Net of 4 Invoices / 0 Checks	5,849.74	
00385 07/05/2023	WEST POINT IMPLEMENT OF INVOICE	1509580	REGULATOR	140.70	
			Total:	140.70	
			Net of 1 Invoices / 0 Checks	140.70	
01803 07/05/2023	WILDLIFE ENCOUNTERS INVOICE	4905	SUMMER READING PROGRAM	525.00	
			Total:	525.00	
			Net of 1 Invoices / 0 Checks	525.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
00994 07/05/2023	WILKENS INDUSTRIES INC INVOICE	33221	TRAN TRAILER	115,420.00	
			Total:	115,420.00	
			Net of 1 Invoices / 0 Checks	115,420.00	
02571 07/05/2023	WILSON & COMPANY, INC INVOICE	116810	DOWNTOWN VIADUCT STUDY - PH II	6,075.53	
			Total:	6,075.53	
			Net of 1 Invoices / 0 Checks	6,075.53	
			invoices and 0 checks for 166 vendors:	1,654,950.33	

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
88864	CORE & MAIN LP	06/13/2023	07/05/2023	6,168.00	6,168.00	Open	N
88866	CORE & MAIN LP	06/07/2023	07/05/2023	7,632.00	7,632.00	Open	N
88917	ELECTRIC PUMP INC	05/16/2023	07/05/2023	9,919.00	9,919.00	Open	N
88929	HAWKINS INC	06/14/2023	07/05/2023	7,774.32	7,774.32	Open	N
88935	PETE LIEN & SONS INC.	06/14/2023	07/05/2023	6,770.59	6,770.59	Open	N
89028	CREIGHTON PARAMEDICINE EDUCATION	06/15/2023	07/05/2023	8,845.00	8,845.00	Open	N
89141	WEMHOFF REFRIGERATION INC	06/05/2023	07/05/2023	5,204.28	5,204.28	Open	N
89210	WILSON & COMPANY, INC	06/23/2023	07/05/2023	6,075.53	6,075.53	Open	N
89297	WAITE, DANIELLE	06/26/2023	07/05/2023	5,000.00	5,000.00	Open	N
89306	APPLIED CONNECTIVE TECHNOLOGIES LI	06/26/2023	07/05/2023	5,822.20	5,822.20	Open	N
89314	ALL MAKES OFFICE EQUIPMENT	06/22/2023	07/05/2023	9,332.00	9,332.00	Open	N
89324	SAND CREEK CONSTRUCTION COMPANY	06/21/2023	07/05/2023	7,145.80	7,145.80	Open	N
# of Invoices: 12 # Due: 12				Totals:	85,688.72	85,688.72	
# of Credit Memos: 0 # Due: 0				Totals:	0.00	0.00	
Net of Invoices and Credit Memos:					85,688.72	85,688.72	

--- TOTALS BY FUND ---

100 - GENERAL FUND	41,349.28	41,349.28
200 - STREETS/ENGINEERING	6,075.53	6,075.53
500 - UTILITY SERVICE	16,689.59	16,689.59
520 - WATER	21,574.32	21,574.32

--- TOTALS BY DEPT/ACTIVITY ---

100 - GENERAL ADMINISTRATION	2,986.24	2,986.24
103 - COLUMBUS SENIOR CENTER	2,024.95	2,024.95
121 - RESCUE	8,845.00	8,845.00
130 - LIBRARY	10,143.01	10,143.01
150 - PARKS	5,000.00	5,000.00
151 - PAWNEE PLUNGE WATER PARK	7,145.80	7,145.80
156 - QUAIL RUN GOLF COURSE	5,204.28	5,204.28
200 - STREETS	6,075.53	6,075.53
501 - WASTEWATER TREATMENT FAC	16,689.59	16,689.59
520 - WATER	21,574.32	21,574.32

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 100 GENERAL FUND					
Dept 100 GENERAL ADMINISTRATION					
100-100-52700	TRAINING AND TUITION	GRANT WRITING USA	OMAHA NE-GRANT WRITING USA 7/13/23-7/14	890.00	
100-100-53200	PROFESSIONAL SERVICES	BAIRD HOLM LLP	LEGAL SERVICES	377.00	
100-100-53400	COMPUTER SUPPORT/MAINT	SIRIUS COMPUTER SOLUTIONS	CISCO INFRASTRUCTURE	4,743.52	
100-100-54310	BUILDING MAINTENANCE	ACE HARDWARE & GARDEN CNT	SHARPEN & BALANCE MOWER BLADE	9.50	
100-100-54310	BUILDING MAINTENANCE	JACKSON SERVICES INC	MATS	126.57	
100-100-55200	INSURANCE	LARM (LEAGUE ASSOCIATION C	ENDORSEMENT #19	18,270.26	
100-100-56010	SUPPLIES	ACE HARDWARE & GARDEN CNT	NUTS, BOLTS, SCREWS, BATTERY	21.39	
100-100-56010	SUPPLIES	BARCEL MILL & LUMBER	PINE LATH	240.00	
100-100-56010	SUPPLIES	EAKES OFFICE SOLUTIONS	ACRYLIC NAME PLATE	14.60	
100-100-56010	SUPPLIES	HADLEY-BRAITHWAIT COMPANY	TOILET PAPER	407.70	
100-100-56010	SUPPLIES	MENARDS	CAT LITTER	51.96	
100-100-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	24.63	
100-100-56020	OFFICE SUPPLIES	EAKES OFFICE SOLUTIONS	PENS, CARD REEL	558.75	
100-100-56040	POSTAGE AND FREIGHT	CASEY'S MAIL SERVICE LLC	DAILY MAIL, WATER STATEMENTS	121.06	
100-100-56040	POSTAGE AND FREIGHT	QUADIENT FINANCE USA, INC.	POSTAGE	2,000.00	
100-100-56240	TELEPHONE	FRONTIER	TELEPHONE NEW BUILDING 6/13/23 TO 7/12/	135.87	
100-100-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	144.81	
100-100-57200-21092	CAPITAL-LAND & BUILDINGS	ALL MAKES OFFICE EQUIPMENT	FABRIC	18,912.50	
100-100-57200-21092	CAPITAL-LAND & BUILDINGS	AOI CORPORATION	50% DEPOSIT FURNITURE	1,188.92	
100-100-57200-23001	CAPITAL-LAND & BUILDINGS	HAVANA STONE LLC	MURAL	13,525.16	
100-100-57510-19009	CAPITAL-EQUIPMENT	SIRIUS COMPUTER SOLUTIONS	CITY PARKS - OUTDOOR WIRELESS	12,940.00	
100-100-57510-23002	CAPITAL-EQUIPMENT	LEICA GEOSYSTEMS INC	CHARGER PROF 5000	1,021.20	
Total For Dept 100 GENERAL ADMINISTRATION				75,725.40	
Dept 102 COLUMBUS AREA TRANSIT					
100-102-54310	BUILDING & GROUNDS MAINT	MIDWEST PETROLEUM EQUIPME	GAS PUMPS REPAIR	466.75	
100-102-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	14.60	
Total For Dept 102 COLUMBUS AREA TRANSIT				481.35	
Dept 103 COLUMBUS SENIOR CENTER					
100-103-53400-III-B	COMPUTER SUPPORT/MAINT	APPLIED CONNECTIVE TECHNOI	HP ELITE DESK, ELITEBOOK, HP MONITORS,	674.98	
100-103-53400-III-C	COMPUTER SUPPORT/MAINT	APPLIED CONNECTIVE TECHNOI	HP ELITE DESK, ELITEBOOK, HP MONITORS,	674.98	
100-103-53400-III-E	COMPUTER SUPPORT/MAINT	APPLIED CONNECTIVE TECHNOI	HP ELITE DESK, ELITEBOOK, HP MONITORS,	674.99	
100-103-56010-III-B	SUPPLIES	ACE HARDWARE & GARDEN CNT	BATTERIES FOR AED	39.98	
100-103-56010-III-C	SUPPLIES	ACE HARDWARE & GARDEN CNT	BATTERIES FOR AED	39.97	
100-103-56010-III-C	SUPPLIES	OLIVER PACKAGING AND	3C TRAYS FOR HOME DELIVERED MEALS	5,212.22	
100-103-56010-III-C	SUPPLIES	SUPER SAVER	GROCERIES AND SANDWICH BAGS	12.90	
100-103-56030-III-B	CLEANING SUPPLIES/SERVICE	JACKSON SERVICES INC	MAT	13.34	
100-103-56030-III-B	CLEANING SUPPLIES/SERVICE	MID-AMERICAN RESEARCH	BIG BAD ORANGE FLOOR CLEANER	57.50	
100-103-56030-III-C	CLEANING SUPPLIES/SERVICE	JACKSON SERVICES INC	MAT	13.33	
100-103-56030-III-C	CLEANING SUPPLIES/SERVICE	MID-AMERICAN RESEARCH	BIG BAD ORANGE FLOOR CLEANER	57.50	
100-103-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	36.50	
100-103-56300-III-C	FOOD COSTS	SUPER SAVER	GROCERIES	25.91	
Total For Dept 103 COLUMBUS SENIOR CENTER				7,534.10	
Dept 105 FINANCE					
100-105-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	36.50	
Total For Dept 105 FINANCE				36.50	
Dept 106 CITY CLERK					
100-106-52700	TRAINING AND TUITION	KEYES KELLI	TRAVEL TO LINCOLN FOR TRAINING	100.87	
100-106-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	29.20	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 100 GENERAL FUND					
Dept 106 CITY CLERK					
Total For Dept 106 CITY CLERK				130.07	
Dept 108 HUMAN RESOURCES					
100-108-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	7.30	
Total For Dept 108 HUMAN RESOURCES				7.30	
Dept 110 POLICE					
100-110-52710	EMPLOYEE RECRUITMENT/RETENTION	CAPITAL ONE - WALMART	GIFT CARD - POLICE RETIREMENT GIFT	200.00	
100-110-52710	EMPLOYEE RECRUITMENT/RETENTION	CBS - REPORTING SERVICES	BALESTERI, CONE	18.40	
100-110-52710	EMPLOYEE RECRUITMENT/RETENTION	OCCUPATIONAL HEALTH SERV	VACCINATION, COLLECTION & TESTING	164.00	
100-110-52800	UNIFORMS	GALLS LLC	LAWPRO EAGLE INSIGNIA	71.59	
100-110-52800	UNIFORMS	VELASQUEZ SANTIAGO	REIMBURSE REPLACEMENT STRYKE PANTS	178.75	
100-110-52810	UNIFORMS-QUARTERMASTER	911 CUSTOM LLC	SURVIVAL ARMOR FRONT OPENING - HAYNES C	1,629.00	
100-110-52810	UNIFORMS-QUARTERMASTER	GUNSLINGERS LLC	GLOCK 48 MAGAZINES - CIBORON QM	174.00	
100-110-53400	COMPUTER SUPPORT/MAINT	APPLIED CONNECTIVE TECHNOI	HP LASER JET PRINTERS, PAPER TRAYS	509.00	
100-110-53520	CONTRACT SERVICES	PLATTE VALLEY HUMANE SOCI	QUARTERLY PAYMENT PER AGREEMENT	21,000.00	
100-110-54310	BUILDING MAINTENANCE	MIDWEST PETROLEUM EQUIPMEN	GAS PUMPS REPAIR	466.75	
100-110-54320	EQUIPMENT MAINTENANCE	EAKES OFFICE SOLUTIONS	COPIER CONTRACT	163.05	
100-110-54320	EQUIPMENT MAINTENANCE	ELECTRONIC ENGINEERING	IMPRES 2 LI-LON BATTERY	451.92	
100-110-54320	EQUIPMENT MAINTENANCE	OBERG LOCKSMITH	GUN CABINET LOCK	85.00	
100-110-54330	VEHICLE MAINTENANCE	ELECTRONIC ENGINEERING	RELAY/TYCO/POWER	33.63	
100-110-54380	MAINTENANCE AGREEMENTS	DAS STATE ACCOUNTING	MONTHLY NETWORK CHARGES	256.00	
100-110-54380	MAINTENANCE AGREEMENTS	TK ELEVATOR CORPORATION	MAINTENANCE CONTRACT	457.50	
100-110-56010	SUPPLIES	CAPITAL ONE - WALMART	BATTERIES	48.50	
100-110-56165	K9 PROGRAM	BOMGAARS	DOG FOOD	274.93	
100-110-56190-20015	PERSONAL PROTECTIVE SUPP	911 CUSTOM LLC	SURVIVAL ARMOR VESTS	1,638.00	
100-110-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	412.76	
Total For Dept 110 POLICE				28,232.78	
Dept 120 FIRE					
100-120-52700	TRAINING AND TUITION	GRANT WRITING USA	OMAHA NE-GRANT WRITING USA 7/13/23-7/14	445.00	
100-120-52700	TRAINING AND TUITION	GRAY RYAN	TRAINING-MARION IOWA	49.85	
100-120-52700	TRAINING AND TUITION	JONES NATHAN T	TRAINING-MARION IOWA	47.55	
100-120-52800	UNIFORMS	GREAT PLAINS UNIFORMS LLC	CLASS A UNIFORM JACKETS & PANTS	1,284.75	
100-120-54310	BUILDING MAINTENANCE	BOMGAARS	FIBRE DISC, JOINT KNIFE, BRUSH, SPRAY F	186.14	
100-120-54310	BUILDING MAINTENANCE	FIFTH SEASON INC	SPRING LAWN APPLICATION	167.18	
100-120-54310	BUILDING MAINTENANCE	MENARDS	48" 5000K LED 2PK	0.00	
100-120-54310	BUILDING MAINTENANCE	PRESTOX	PEST CONTROL - 4630 HOWARD BLVD	28.81	
100-120-54320	EQUIPMENT MAINTENANCE	MIDWEST TURF & IRRIGATION	HYD CYLINDER ASM	359.45	
100-120-54330	VEHICLE MAINTENANCE	ERNST AUTO CENTER	REPAIR A/C, REPLACE ENGINE OIL COOLER I	1,357.02	
100-120-55200	INSURANCE	LARM (LEAGUE ASSOCIATION C	ENDORSEMENT #19	462.58	
100-120-56010	SUPPLIES	ACE HARDWARE & GARDEN CNT	VELCRO	(18.72)	
100-120-56010	SUPPLIES	BOMGAARS	115V PUMP	499.99	
100-120-56010	SUPPLIES	IMS ALLIANCE	ACCOUNTABILITY BOARD, NAME TAGS	306.92	
100-120-56010	SUPPLIES	MENARDS	HD DUAL HANDLE HAND TRUCK	94.99	
100-120-56010	SUPPLIES	SUB-AQUATICS INC	SCBA MOBILE CART	1,139.25	
100-120-56020	OFFICE SUPPLIES	HOMETOWN LEASING	COPIER LEASE PAYMENT	87.50	
100-120-56030	CLEANING SUPPLIES/SERVICE	JACKSON SERVICES INC	MATS, MOPS, POLISH TOWEL, WINDSHIELD WI	66.78	
100-120-56210	NATURAL GAS	BLACK HILLS ENERGY	NATURAL GAS	40.36	
100-120-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	120.46	
100-120-57200-20021	CAPITAL-LAND & BUILDINGS	ACE HARDWARE & GARDEN CNT	POST EYE LIGHT CONTROL	12.99	
100-120-57200-20021	CAPITAL-LAND & BUILDINGS	ELECTRICAL ENGINEERING &	RETROFIT KIT 2 STRIP	96.51	
100-120-57200-20021	CAPITAL-LAND & BUILDINGS	KIDWELL INC.	SOUTH FIRE STATION PAGING INTERFACE	1,055.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 100 GENERAL FUND					
Dept 120 FIRE					
100-120-57520-23006	CAPITAL-VEHICLES	BOMGAARS	TOTE BAG, BUSH BINO, TOW STRAP, BALL MC	276.94	
Total For Dept 120 FIRE				8,167.30	
Dept 121 RESCUE					
100-121-52700	TRAINING AND TUITION	CREIGHTON PARAMEDICINE EDU	PARAMEDIC PROGRAM 8/2023-7/2024 BRODERI	8,845.00	
100-121-52700	TRAINING AND TUITION	GRANT WRITING USA	OMAHA NE-GRANT WRITING USA 7/13/23-7/14	445.00	
100-121-52800	UNIFORMS	GREAT PLAINS UNIFORMS LLC	CLASS A UNIFORM JACKETS & PANTS	1,284.75	
100-121-54310	BUILDING MAINTENANCE	FIFTH SEASON INC	SPRING LAWN APPLICATION	167.18	
100-121-54310	BUILDING MAINTENANCE	PRESTOX	PEST CONTROL - 4630 HOWARD BLVD	28.82	
100-121-54330	VEHICLE MAINTENANCE	COLUMBUS TIRE & SERVICE	4 TIRES	1,445.28	
100-121-55200	INSURANCE	LARM (LEAGUE ASSOCIATION C	ENDORSEMENT #19	462.58	
100-121-55930	REFUNDS	SPIES DOMINIC	INSURANCE PAID ADDITIONAL AMOUNT	373.17	
100-121-56010	SUPPLIES	BOUND TREE MEDICAL LLC	EXTRICATION COLLARS	1,503.45	
100-121-56010	SUPPLIES	COLUMBUS COMMUNITY HOSPIT	MEDICAL SUPPLIES	706.75	
100-121-56020	OFFICE SUPPLIES	HOMETOWN LEASING	COPIER LEASE PAYMENT	87.50	
100-121-56030	CLEANING SUPPLIES/SERVICE	JACKSON SERVICES INC	MATS, MOPS, POLISH TOWEL, WINDSHIELD WI	66.77	
100-121-56030	CLEANING SUPPLIES/SERVICE	STERICYCLE INC	MEDICAL WASTE SERVICES	1,061.33	
100-121-56210	NATURAL GAS	BLACK HILLS ENERGY	NATURAL GAS	40.37	
100-121-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	120.46	
Total For Dept 121 RESCUE				16,638.41	
Dept 125 VOLUNTEER FIRE DEPARTMENT					
100-125-52700	TRAINING AND TUITION	FRENCH BRAD	GRAND ISLAND FIRE SCHOOL	151.99	
100-125-52700	TRAINING AND TUITION	GRAY RYAN	TRAINING-MARION IOWA	49.84	
100-125-52700	TRAINING AND TUITION	JONES NATHAN T	TRAINING-MARION IOWA	47.55	
100-125-52700	TRAINING AND TUITION	NELSON, DUSTIN	GRAND ISLAND FIRE SCHOOL	147.60	
100-125-52700	TRAINING AND TUITION	PORTER NATALEE L.	GRAND ISLAND FIRE SCHOOL	137.16	
100-125-52700	TRAINING AND TUITION	SANCHEZ JAIMEE	GRAND ISLAND FIRE SCHOOL	126.17	
100-125-52700	TRAINING AND TUITION	VAUGHN TED	GRAND ISLAND FIRE SCHOOL	137.16	
Total For Dept 125 VOLUNTEER FIRE DEPARTMENT				797.47	
Dept 130 LIBRARY					
100-130-53410	ELECTRONIC CATALOGING	OCLC, INC	CATALOGING & METADATA SUBSCRIPTION	935.74	
100-130-54320-STAFF	EQUIPMENT MAINTENANCE	APPLIED CONNECTIVE TECHNOI	HP ELITE DESK, ELITEBOOK, HP MONITORS,	3,797.25	
100-130-55400	ADVERTISING AND PROMOTION	BEST VERSION MEDIA, LLC	AD MANAGEMENT FEE	152.00	
100-130-56010	SUPPLIES	CAPITAL ONE - WALMART	CARD MULTIPACK	18.94	
100-130-56020	OFFICE SUPPLIES	QUILL CORPORATION	SELF INKING STAMP	77.97	
100-130-56040-ILILO	POSTAGE AND FREIGHT	CASEY'S MAIL SERVICE LLC	LIBRARY/MEDIA MAIL	465.22	
100-130-56240	TELEPHONE	FRONTIER	TELEPHONE NEW BUILDING 6/13/23 TO 7/12/	135.87	
100-130-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	102.20	
100-130-56400-ADSRP	PROGRAMS	CAPITAL ONE - WALMART	LATCH BOXES, LUNCH BAGS	52.18	
100-130-56400-ADULT	PROGRAMS	CAPITAL ONE - WALMART	LATCH BOXES, LUNCH BAGS	14.10	
100-130-56400-CHSRP	PROGRAMS	ANDERSON JACQUELYN	DELIVER SRP HANDOUTS TO SCHOOLS	4.72	
100-130-56400-CHSRP	PROGRAMS	OMAHA CHILDREN'S MUSEUM	THE AMAZING BUBLE SHOW	441.91	
100-130-56400-CHSRP	PROGRAMS	WILDLIFE ENCOUNTERS	SUMMER READING PROGRAM	525.00	
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	BLACKSTONE PUBLISHING	MATERIALS	135.97	
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	CENTER POINT LARGE PRINT	MATERIALS	123.59	
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	GALE	MATERIALS	442.67	
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	INGRAM LIBRARY SERVICES, I	MATERIALS	172.07	
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	MIDWEST TAPE LLC	MATERIALS	12.74	
100-130-56410-YOUNG	BOOKS AND PUBLICATIONS	INGRAM LIBRARY SERVICES, I	MATERIALS	35.17	
100-130-57200-20030	CAPITAL-LAND & BUILDINGS	ALL MAKES OFFICE EQUIPMEN	FABRIC	40,189.02	
100-130-57200-20030	CAPITAL-LAND & BUILDINGS	AOI CORPORATION	50% DEPOSIT FURNITURE	2,526.46	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 100 GENERAL FUND					
Dept 130 LIBRARY					
100-130-57200-20030	CAPITAL-LAND & BUILDINGS	APPLIED CONNECTIVE TECHNOHP	LASER JET PRINTERS, PAPER TRAYS	1,734.00	
100-130-57200-20030	CAPITAL-LAND & BUILDINGS	SIRIUS COMPUTER SOLUTIONS	CISCO HYPERFLEX EDGE CLUSTER IMPLEMENTF	100.22	
Total For Dept 130 LIBRARY				52,195.01	
Dept 140 CEMETERY					
100-140-44510	CEMETERY-LOTS	NEEMEYER BEVERLY	SELL COLUMBUS CEMETERY W 1/2 OF LOT 73,	200.00	
100-140-54330	VEHICLE MAINTENANCE	O'REILLY AUTOMOTIVE INC	CAPSULE	18.99	
100-140-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	7.30	
Total For Dept 140 CEMETERY				226.29	
Dept 145 COMMUNITY DEVELOPMENT					
100-145-53200	PROFESSIONAL SERVICES	CENTER FOR MUNICIPAL SOLUJ	COLUMBUS NE VERIZON 1314 17TH ST MOD	2,250.00	
100-145-56010	SUPPLIES	EAKES OFFICE SOLUTIONS	CLOSEOUT FURNITURE	250.00	
100-145-56010	SUPPLIES	MENARDS	10" PNEUM UNIV UTILITY	14.99	
100-145-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	16.42	
100-145-56020	OFFICE SUPPLIES	ACE HARDWARE & GARDEN CNT	PAPER KEY TAGS, TM-13 TRIMARK	20.36	
100-145-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	36.50	
Total For Dept 145 COMMUNITY DEVELOPMENT				2,588.27	
Dept 150 PARKS					
100-150-52700	TRAINING AND TUITION	GRANT WRITING USA	OMAHA NE-GRANT WRITING USA 7/13/23-7/14	445.00	
100-150-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	231.24	
100-150-54310	BUILDING MAINTENANCE	ACE HARDWARE & GARDEN CNT	SPRING SNAP, LINK CHAIN, KEY MASTER	78.10	
100-150-54310	BUILDING MAINTENANCE	COMMONWEALTH ELECTRIC COM	LIGHTING AT GERRARD PARK	448.75	
100-150-54310	BUILDING MAINTENANCE	MIDWEST PETROLEUM EQUIPMEN	GAS PUMPS REPAIR	466.75	
100-150-54320	EQUIPMENT MAINTENANCE	ACE HARDWARE & GARDEN CNT	MENDER HOSE, BARB HOSE, HOSE BARB	65.54	
100-150-54320	EQUIPMENT MAINTENANCE	AG SPRAY EQUIPMENT	HOSE REEL	222.10	
100-150-54320	EQUIPMENT MAINTENANCE	ARNOLD MOTOR SUPPLY	OIL FILTER	197.30	
100-150-54320	EQUIPMENT MAINTENANCE	GREAT PLAINS BUILDING SUPE	3LBS COMMON NAILS	5.82	
100-150-54320	EQUIPMENT MAINTENANCE	LAKEVIEW SMALL ENGINE INC	11X4-5 SEMI ONE	130.00	
100-150-54320	EQUIPMENT MAINTENANCE	MENARDS	U-BOLT, WELD ABLE FLT & ANG	236.89	
100-150-54320	EQUIPMENT MAINTENANCE	NOSWETT FENCING INC	GATE ROLLER	62.20	
100-150-54320	EQUIPMENT MAINTENANCE	REARDON LAWN & GARDEN INC	96 - OPTI-2 1.8 OZ	312.00	
100-150-54320	EQUIPMENT MAINTENANCE	TIRE OUTLET INC	REPAIR	206.00	
100-150-54320	EQUIPMENT MAINTENANCE	TURFWERKS	2 - RIMS	742.15	
100-150-54330	VEHICLE MAINTENANCE	ACE HARDWARE & GARDEN CNT	SPRAY BOTTLE, DISTILLED WATER, FUEL INC	10.57	
100-150-54330	VEHICLE MAINTENANCE	ARNOLD MOTOR SUPPLY	INTERIOR DOOR HANDLE	110.76	
100-150-54490	IRRIGATION MAINTENANCE	ACE HARDWARE & GARDEN CNT	COUPLE INSERT, CLAMP	107.25	
100-150-56010	SUPPLIES	ACE HARDWARE & GARDEN CNT	KEEP OUT SIGN, CABLE TIE	136.83	
100-150-56010	SUPPLIES	COLUMBUS PLUMBING COMPANY	CLOSET SPUDS, SLOAN ORINGS	43.70	
100-150-56010	SUPPLIES	GREAT PLAINS BUILDING SUPE	50# ATHLETIC FIELD MARKER	1,216.32	
100-150-56010	SUPPLIES	SHEVLIN SUPPLY	DISPENSER KEYS	1,076.62	
100-150-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	16.42	
100-150-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	29.20	
100-150-56300	FOOD COSTS	CAPITAL ONE - WALMART	CONCESSIONS	974.00	
100-150-56400	PROGRAMS	CAPITAL ONE - WALMART	SWF ORIGINAL, CANDY, CUTLERY, HONEY MAI	352.12	
100-150-56400	PROGRAMS	CLOSSON ROD	UMPIRE MEN'S LEAGUE: 6/13, 6/20; MIXED	300.00	
100-150-56400	PROGRAMS	COLUMBUS MUSIC	PERFORMANCE IN FRANKFORT SQUARE 7/15/23	850.00	
100-150-56400	PROGRAMS	COLUMBUS YOUTH SOFTBALL AS	CONCESSIONS FOOD/DRINK, BATHROOM SUPPLI	188.00	
100-150-56400	PROGRAMS	COX MATT	SUMMER CONCERT SERIES JULY 8TH	1,000.00	
100-150-56400	PROGRAMS	DOMINGUEZ MARK	UMPIRE MIXED LEAGUE: 6/14, 6/21; MEN'S	240.00	
100-150-56400	PROGRAMS	GUTIERREZ JUAN	UMPIRE MEN'S LEAGUE: 6/13, 6/20; MIXED	300.00	
100-150-56400	PROGRAMS	LUTJEN JAROD	UMPIRE MEN'S LEAGUE: 6/12; COED: 6/13,	240.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 100 GENERAL FUND					
Dept 150 PARKS					
100-150-56400	PROGRAMS	MROZCEK CODY	6/18 USSSA STATE SOFTBALL TOURNAMENT DI	2,030.00	
100-150-56400	PROGRAMS	WAITE, DANIELLE	LAWNCHAIRS/SATURDAY CONCERT SERIES	5,000.00	
100-150-57200-23016	CAPITAL-LAND & BUILDINGS	NEMAHA LANDSCAPE CONSTRUCT	PAWNEE PARK - TURF REPLACEMENT	83,160.00	
100-150-57300-23013	CAPITAL-NEW CONSTRUCTION	SAND CREEK CONSTRUCTION CC	GERRAD PARK TENNIS & PICKLEBALL COURT F	11,900.00	
Total For Dept 150 PARKS				113,131.63	
Dept 151 PAWNEE PLUNGE WATER PARK					
100-151-54310	BUILDING MAINTENANCE	MENARDS	LADDER/LUMBER HOOK	25.96	
100-151-54320	EQUIPMENT MAINTENANCE	ACE HARDWARE & GARDEN CNT	ICE LIQUID WAX	19.99	
100-151-54320	EQUIPMENT MAINTENANCE	BOMGAARS	ANNUALS, CREEPING PHLOX	77.82	
100-151-54320	EQUIPMENT MAINTENANCE	KELLY SUPPLY COMPANY	UNION GASKET, O-RING	54.67	
100-151-54320	EQUIPMENT MAINTENANCE	RASMUSSEN MECHANICAL SERV	BOILER: CLEANED BURNERS & HEAT EXCHANGE	800.92	
100-151-54520	EQUIPMENT RENTAL/PURCHASE	SOUTHERN WATER SERVICE LLC	115V 1/3HP 1PH 2" DISCHARGE SUBMERSIBLE	610.00	
100-151-55900	MISCELLANEOUS	BOMGAARS	CANOPY	119.99	
100-151-55900	MISCELLANEOUS	MENARDS	DURACELL AA	9.18	
100-151-56020	OFFICE SUPPLIES	CAPITAL ONE - WALMART	TRASH BAGS, BA PAD, PKG TAPE	92.76	
100-151-56020	OFFICE SUPPLIES	EAKES OFFICE SOLUTIONS	2 - INK CARTRIDGES	83.78	
100-151-56030	CLEANING SUPPLIES/SERVICE	CAPITAL ONE - WALMART	CONCESSIONS-PLUNGE	63.27	
100-151-56030	CLEANING SUPPLIES/SERVICE	SHEVLIN SUPPLY	NITRILE GLOVE, PULL TOWELS, BATH TISSUE	335.17	
100-151-56060	CHEMICALS	AQUA-CHEM INC	CHEMICALS, DOLPHIN D-50 PUMP	4,544.60	
100-151-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	14.60	
100-151-56300	FOOD COSTS	CAPITAL ONE - WALMART	FUN POPS, DAWN, VARIETY 30CT, GRANULATE	752.09	
100-151-56300	FOOD COSTS	HADLEY-BRAITHWAIT COMPANY	CONCESSIONS	695.95	
100-151-56300	FOOD COSTS	MAHASKA MARKETS	COLD BREW	230.00	
100-151-56300	FOOD COSTS	MW MINI MELTS LLC	MINI MELTS	2,305.12	
100-151-57510-21049	CAPITAL-EQUIPMENT	SAND CREEK CONSTRUCTION CC	DESIGN BUILD FAMILY WATER SLIDE	7,145.80	
Total For Dept 151 PAWNEE PLUNGE WATER PARK				17,981.67	
Dept 152 AQUATIC CENTER POOL					
100-152-53200	PROFESSIONAL SERVICES	SECURITY EQUIPMENT INC	MONITORING & SERVICE AGREEMENT	672.00	
100-152-54310	BUILDING MAINTENANCE	ACE HARDWARE & GARDEN CNT	2" RGD 2H STRAP	7.98	
100-152-54310	BUILDING MAINTENANCE	BOMGAARS	DRILL BIT	21.99	
100-152-54320	EQUIPMENT MAINTENANCE	ENTERPRISE ELECTRIC COLUMB	2X2 BACKLIT PANEL	62.31	
100-152-54320	EQUIPMENT MAINTENANCE	MENARDS	PLASTIC WHEEL	17.98	
100-152-56030	CLEANING SUPPLIES/SERVICE	ACE HARDWARE & GARDEN CNT	TOILET BOWEL CLEANER	129.24	
100-152-56030	CLEANING SUPPLIES/SERVICE	MID-AMERICAN RESEARCH	TILE & GROUT CLEANER	142.00	
100-152-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	14.60	
Total For Dept 152 AQUATIC CENTER POOL				1,068.10	
Dept 155 VAN BERG GOLF COURSE					
100-155-54310	BUILDING MAINTENANCE	WEMHOFF REFRIGERATION INC	SERVICE CALL	113.00	
100-155-54320	EQUIPMENT MAINTENANCE	VAN WALL EQUIPMENT INC	SNAP RING, BALL BEARING	99.22	
100-155-54350	GOLF CART/COURSE MAINT	NEBRASKA GOLF & TURF INC	MCOR 4 CONVERSION, 8 VOLT BATTERY	549.41	
100-155-56010	SUPPLIES	ACE HARDWARE & GARDEN CNT	PRUNING SAW, BYPASS PRUNER, RAIN GAUGE,	88.08	
100-155-56110	PRO-SHOP SUPPLIES	HADLEY-BRAITHWAIT COMPANY	CENTER PULL TOWELS	49.95	
100-155-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	21.90	
Total For Dept 155 VAN BERG GOLF COURSE				921.56	
Dept 156 QUAIL RUN GOLF COURSE					
100-156-54310	BUILDING MAINTENANCE	COMFORT SPECIALISTS	SERVICE CALL - AC VANBERG	336.80	
100-156-54310	BUILDING MAINTENANCE	H & M ELECTRIC, INC.	TROUBLESHOOT BREAKER	151.20	
100-156-54310	BUILDING MAINTENANCE	RUTT'S HEATING & A/C INC	A/C REPAIR	707.29	
100-156-54310	BUILDING MAINTENANCE	SETTJE PLUMBING	CLEANED ICE MACHINE/POP DRAIN	75.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 100 GENERAL FUND					
Dept 156 QUAIL RUN GOLF COURSE					
100-156-54310	BUILDING MAINTENANCE	WEMHOFF REFRIGERATION INC	SERVICE CALL - ICE MACHINE SHED	5,736.74	
100-156-54320	EQUIPMENT MAINTENANCE	ARNOLD MOTOR SUPPLY	WATER PUMP	54.38	
100-156-54320	EQUIPMENT MAINTENANCE	MIDWEST TURF & IRRIGATION	TINE SOLID	414.77	
100-156-54320	EQUIPMENT MAINTENANCE	NAPA AUTO PARTS OF COLUMBUS	BATTERY	140.72	
100-156-54320	EQUIPMENT MAINTENANCE	REARDON LAWN & GARDEN INC	RETURN - CLUTCH SBRAKE	59.97	
100-156-54320	EQUIPMENT MAINTENANCE	TIRE OUTLET INC	2 TIRES	222.00	
100-156-54320	EQUIPMENT MAINTENANCE	TURFWERKS	MOTOR CCW	1,430.27	
100-156-54320	EQUIPMENT MAINTENANCE	VAN WALL EQUIPMENT INC	V-BELT, GASKET, O-RING, THERMOSTAT, FI	884.01	
100-156-54330	VEHICLE MAINTENANCE	ARNOLD MOTOR SUPPLY	ENGINE OIL, RGS BX BLUE	157.04	
100-156-54350	GOLF CART/COURSE MAINT	NEBRASKA GOLF & TURF INC	BAG HOOP W/BUCK	264.17	
100-156-54490	IRRIGATION MAINTENANCE	KELLY SUPPLY COMPANY	ADJUSTABLE & O-RING FITTINGS	2.22	
100-156-54490	IRRIGATION MAINTENANCE	MIDWEST TURF & IRRIGATION	VALVE REMOVAL TOOL	2,610.62	
100-156-55920	MISC FEES	THE GOLF SHOP	MONTHLY TERMINAL USAGE FEE	3,084.34	
100-156-56010	SUPPLIES	BOMGAARS	MINI BULB, TIRE GAUGE	25.96	
100-156-56010	SUPPLIES	JACKSON SERVICES INC	UNIFORMS	93.08	
100-156-56110	PRO-SHOP SUPPLIES	CULLIGAN OF COLUMBUS	SALT PELLET DELIVERED	50.00	
100-156-56110	PRO-SHOP SUPPLIES	HADLEY-BRAITHWAIT COMPANY	CENTER PULL TOWELS	108.90	
100-156-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	58.40	
Total For Dept 156 QUAIL RUN GOLF COURSE				16,667.88	
Total For Fund 100 GENERAL FUND				342,531.09	
Fund 200 STREETS/ENGINEERING					
Dept 200 STREETS					
200-200-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	1,030.92	
200-200-53200	PROFESSIONAL SERVICES	MOMS & MOPS	CLEANING CENTRAL MAINTENANCE	106.66	
200-200-54320	EQUIPMENT MAINTENANCE	BOMGAARS	CAMPER WEATHERSTRIP	32.98	
200-200-54320	EQUIPMENT MAINTENANCE	MACQUEEN EQUIPMENT	GUTTER BROOMS	1,797.22	
200-200-54320	EQUIPMENT MAINTENANCE	MID-IOWA SOLID WASTE	4 SEGMENT GUTTER BROOM	523.94	
200-200-54320	EQUIPMENT MAINTENANCE	REARDON LAWN & GARDEN INC	AIR FILTER	11.99	
200-200-54320	EQUIPMENT MAINTENANCE	TIRE OUTLET INC	TIRE	114.00	
200-200-54450	STREET MAINTENANCE	GEHRING CONSTRUCTION &	29TH AVE & 19TH ST	1,677.63	
200-200-56010	SUPPLIES	ACE HARDWARE & GARDEN CNT	WALL SCRAPER	5.59	
200-200-56010	SUPPLIES	BOMGAARS	BUSHINGS	19.15	
200-200-56010	SUPPLIES	GREAT PLAINS BUILDING SUPPLY	2X4-10 SPF	10.94	
200-200-56010	SUPPLIES	MENARDS	PAINT THINNER, TRAILER WHEEL	166.97	
200-200-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	41.06	
200-200-56090	SMALL TOOLS	BOMGAARS	SLEDGE HAMMER	51.98	
200-200-56120	TRAFFIC SIGNS	ELECTRICAL ENGINEERING &	1/0 COP 1H TERM LUG	6.19	
200-200-56120	TRAFFIC SIGNS	GENERAL TRAFFIC CONTROLS INC	CAP, FLASHER	1,412.00	
200-200-56120	TRAFFIC SIGNS	MD SOLUTIONS INC	14" & 24" CANTILEVER ARM BRACKETS	422.41	
200-200-56120	TRAFFIC SIGNS	NEWMAN SIGNS INC.	SIGNS	267.91	
200-200-56190	PERSONAL PROTECTIVE SUPP	BOMGAARS	RESPIRATOR	99.95	
200-200-56190	PERSONAL PROTECTIVE SUPP	MOTION INDUSTRIES INC	HARD HATS	330.79	
200-200-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	29.20	
200-200-57200-22022	CAPITAL-LAND & BUILDINGS	WILSON & COMPANY, INC	DOWNTOWN VIADUCT STUDY - PH II	6,075.53	
200-200-57200-23025	CAPITAL-LAND & BUILDINGS	GEHRING CONSTRUCTION &	SID #189 48TH AVE FROM 23RD ST TO S OF	253,781.00	
200-200-57300-20071	CAPITAL-NEW CONSTRUCTION	GEHRING CONSTRUCTION &	SID #189 48TH AVE FROM 23RD ST TO S OF	68,584.00	
Total For Dept 200 STREETS				336,600.01	
Dept 202 MECHANICS SHOP					
200-202-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	128.38	
200-202-56010	SUPPLIES	ARNOLD MOTOR SUPPLY	PUMP GEN PURP	77.99	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 200 STREETS/ENGINEERING					
Dept 202 MECHANICS SHOP					
200-202-56010	SUPPLIES	BOMGAARS	RIVETER	19.99	
200-202-56130	SUPPLIES FOR RESALE	ADVANCE AUTO PARTS	AIR & ENGINE FILTER	355.51	
200-202-56130	SUPPLIES FOR RESALE	AKRS EQUIPMENT	BULK HYGARD, BULK PLUS-50 II	2,288.45	
200-202-56130	SUPPLIES FOR RESALE	ARNOLD MOTOR SUPPLY	HI-POWER II V-BELT	219.66	
200-202-56130	SUPPLIES FOR RESALE	BOMGAARS	PIPE PLUG, PIPE BUSHING	5.68	
200-202-56130	SUPPLIES FOR RESALE	CHROME N' STEEL TRUCK & TR	BRAKE SHOES, DRUM-DRIVE BRAKE	1,620.97	
200-202-56130	SUPPLIES FOR RESALE	LAWSON PRODUCTS	GATES 2 BRAID HOSE, PUR ROLL, HEAT SEAL	689.38	
200-202-56130	SUPPLIES FOR RESALE	NEBRASKA HARVESTORE SYSTEM	COUPLERS, COUPLER KIT	284.02	
200-202-56130	SUPPLIES FOR RESALE	O'REILLY AUTOMOTIVE INC	FUEL HOSE	164.31	
200-202-56130	SUPPLIES FOR RESALE	REARDON LAWN & GARDEN INC	FUEL PUMP	11.99	
200-202-56130	SUPPLIES FOR RESALE	TURFWERKS	RUBBER COUPLER	214.30	
200-202-56130	SUPPLIES FOR RESALE	TY'S OUTDOOR POWER & SERVICE	BELT, SPINDLE GUARD, BLADE, RESEAL	775.06	
200-202-56130	SUPPLIES FOR RESALE	WEST POINT IMPLEMENT OF	REGULATOR	140.70	
Total For Dept 202 MECHANICS SHOP				6,996.39	
Total For Fund 200 STREETS/ENGINEERING				343,596.40	
Fund 205 AIRPORT					
Dept 205 AIRPORT					
205-205-54320	EQUIPMENT MAINTENANCE	MIDWEST TURF & IRRIGATION	SWITCH-BALL	448.95	
205-205-54320	EQUIPMENT MAINTENANCE	SECURITY EQUIPMENT INC	SERVICE LABOR	237.52	
205-205-54320	EQUIPMENT MAINTENANCE	TIRE OUTLET INC	TUBE	8.00	
205-205-54480	HANGAR MAINTENANCE	ELECTRICAL ENGINEERING &	HANGER LIGHTS	11.21	
205-205-55400	ADVERTISING AND PROMOTION	COLUMBUS TELEGRAM	STORAGE SPACE FOR RENT	76.65	
205-205-56010	SUPPLIES	BOMGAARS	CONNECTORS, DISCONNECTS, TERMINALS	20.44	
205-205-56010	SUPPLIES	MENARDS	AMONIA, PARTS CLEANER, SPRAY PAINT, FII	195.34	
205-205-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	21.90	
205-205-56260	UTILITIES - FSS BUILDING	U & I SANITATION	JUNE GARBAGE SERVICE	42.50	
205-205-57200-23030	CAPITAL-LAND & BUILDINGS	KIRKHAM MICHAEL & ASSOCIAT	CONSTRUCT 8-PLACE T-HANGER	1,346.67	
Total For Dept 205 AIRPORT				2,409.18	
Total For Fund 205 AIRPORT				2,409.18	
Fund 220 COMMUNICATIONS - E911					
Dept 220 E911					
220-220-53400	COMPUTER SUPPORT/MAINT	CAPITAL ONE - WALMART	WEBCAM, FACE TISSUE	54.00	
220-220-53400	COMPUTER SUPPORT/MAINT	EAKES OFFICE SOLUTIONS	2 - YIELD DRUMS	229.98	
220-220-54320	EQUIPMENT MAINTENANCE	SECURITY EQUIPMENT INC	SERVICE LABOR	237.52	
220-220-56010	SUPPLIES	CAPITAL ONE - WALMART	ICE TRAYS, BATTERIES	98.49	
220-220-56240	TELEPHONE	DAS STATE ACCOUNTING	MONTHLY NETWORK CHARGES	1,215.99	
220-220-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	7.30	
220-220-56250	REFUSE	U & I SANITATION	JUNE GARBAGE SERVICE	42.50	
Total For Dept 220 E911				1,885.78	
Total For Fund 220 COMMUNICATIONS - E911				1,885.78	
Fund 240 HOUSING REHAB & LOANS					
Dept 240 HOUSING REHAB & LOANS					
240-240-56780	HOUSING LOANS & ADMIN	NORTHEAST NEBRASKA ECONOMIC	DEVELOPMENT 120-TFHP-17006	1,793.50	
Total For Dept 240 HOUSING REHAB & LOANS				1,793.50	
Dept 243 CDBG REVOLVING REHAB LOAN					
240-243-56780	HOUSING LOANS & ADMIN	NORTHEAST NEBRASKA ECONOMIC	CDBG REHAB REUSE MAY 2023 ADMIN SERVICE	18.75	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 240 HOUSING REHAB & LOANS					
Dept 243 CDBG REVOLVING REHAB LOAN					
Total For Dept 243 CDBG REVOLVING REHAB LOAN				18.75	
Total For Fund 240 HOUSING REHAB & LOANS				1,812.25	
Fund 480 COMMUNITY REDEVL AUTH					
Dept 478 EKEA LLC TIF					
480-478-59010	PRINCIPAL	PINNACLE BANK	EKEA TAX ALLOCATION BONDS	2,254.74	
Total For Dept 478 EKEA LLC TIF				2,254.74	
Dept 479 ACE OVERSIZED STORAGE TIF					
480-479-59010	PRINCIPAL	ACE OVERSIZE STORAGE LLC	TAX ALLOCATION BONDS	566.54	
Total For Dept 479 ACE OVERSIZED STORAGE TIF				566.54	
Dept 499 SERC LLC					
480-499-59010	PRINCIPAL	SERC LLC	TAX ALLOCATION BONDS	666.27	
Total For Dept 499 SERC LLC				666.27	
Total For Fund 480 COMMUNITY REDEVL AUTH				3,487.55	
Fund 500 UTILITY SERVICE					
Dept 000					
500-000-20100	SSX-1	ALONSO-CARRERA MARIA D	UB refund for account: 100-04100-02	557.87	
Total For Dept 000				557.87	
Dept 500 WASTEWATER COLLECTION					
500-500-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	269.98	
500-500-53200	PROFESSIONAL SERVICES	MOMS & MOPS	CLEANING CENTRAL MAINTENANCE	106.67	
500-500-54310	BUILDING MAINTENANCE	WEEDCOPE INC	APPLICATION OF BARE GROUND HERBICIDES	815.00	
500-500-54320	EQUIPMENT MAINTENANCE	BOMGAARS	5TH WHEEL JACK	100.00	
500-500-54320	EQUIPMENT MAINTENANCE	ELECTRIC PUMP INC	FLUSH VALVE	225.36	
500-500-54320	EQUIPMENT MAINTENANCE	IOWA PUMP WORKS, INC.	E/ONE UPGRADE 240 VOLT MODEL-12" CORE C	3,197.00	
500-500-54320	EQUIPMENT MAINTENANCE	MID-AMERICAN RESEARCH	ENZYME BLOCK, FOAMING ROOT CONTROL	1,254.50	
500-500-54320	EQUIPMENT MAINTENANCE	MID-IOWA SOLID WASTE	PIRANHA SEWER HOSE	2,998.77	
500-500-54320	EQUIPMENT MAINTENANCE	MUNICIPAL PIPE TOOL CO LLC	REPAIR FOR OZ 3 CAM	3,273.09	
500-500-54320	EQUIPMENT MAINTENANCE	RUTT'S HEATING & A/C INC	CONDENSER MOTOR	1,562.94	
500-500-54390	SYSTEM MAINTENANCE	ACE HARDWARE & GARDEN CNT	KEY MASTER, KEY YALE	137.41	
500-500-54390	SYSTEM MAINTENANCE	BOMGAARS	CUTTING WHEELS	26.47	
500-500-54390	SYSTEM MAINTENANCE	KOCH EXCAVATING CO INC	18.22 TONS TOP DIRT	154.87	
500-500-54390	SYSTEM MAINTENANCE	MID-IOWA SOLID WASTE	BULLDOG ANTIBLAST 80 SERIES NOZZLE	3,545.00	
500-500-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	24.63	
500-500-56020	OFFICE SUPPLIES	EAKES OFFICE SOLUTIONS	PERFED PAPER	82.43	
500-500-56040	POSTAGE AND FREIGHT	CASEY'S MAIL SERVICE LLC	DAILY MAIL, WATER STATEMENTS	2,112.04	
500-500-56090	SMALL TOOLS	ACE HARDWARE & GARDEN CNT	UTILITY KNIFE	11.98	
500-500-56190	PERSONAL PROTECTIVE SUPP	BOMGAARS	GLOVES, KNEE BOOT	28.99	
500-500-56190	PERSONAL PROTECTIVE SUPP	FASTENAL COMPANY	LIME VESTS	43.43	
500-500-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	33.46	
500-500-57300-20091	CAPITAL-NEW CONSTRUCTION	RUTJENS CONSTRUCTION	LOST CREEK PARKWAY SEWER	688,524.30	
500-500-57510-23037	CAPITAL-EQUIPMENT	ELECTRIC PUMP INC	WESTBROOK LIFT STATION	40,700.00	
Total For Dept 500 WASTEWATER COLLECTION				749,228.32	
Dept 501 WASTEWATER TREATMENT FAC					
500-501-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	197.18	
500-501-54320	EQUIPMENT MAINTENANCE	ELECTRIC PUMP INC	TRANSDUCERS	11,900.22	
500-501-54320	EQUIPMENT MAINTENANCE	THE FILTER SHOP	168 - 20X24X2 STANDARD CAPACITY PLEAT	1,057.59	

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Fund 500 UTILITY SERVICE					
Dept 501 WASTEWATER TREATMENT FAC					
500-501-54330	VEHICLE MAINTENANCE	TIRE OUTLET INC	2 REPAIRS	70.00	
500-501-56010	SUPPLIES	BOMGAARS	MOLEMAX REPELLENT, SPRINKLER, HOSE NOZZ	90.60	
500-501-56010	SUPPLIES	CAPITAL ONE - WALMART	DAWN, KLEENEX, BATTERIES, ZIPLOCK BAGS	148.23	
500-501-56010	SUPPLIES	MENARDS	WATER, ML DEX/MERC ATF, MAXLIFE DEX/MEF	27.54	
500-501-56030	CLEANING SUPPLIES/SERVICE	JACKSON SERVICES INC	MAT	26.71	
500-501-56060	CHEMICALS	PETE LIEN & SONS INC.	QUICKLIME FINES	6,770.59	
500-501-56100	LABORATORY	HACH COMPANY	MODIFIED AGAR PLATES	445.00	
500-501-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	36.50	
Total For Dept 501 WASTEWATER TREATMENT FAC				20,770.16	
Total For Fund 500 UTILITY SERVICE				770,556.35	
Fund 520 WATER					
Dept 000					
520-000-20100	WAM-41	ALONSO-CARRERA MARIA D	UB refund for account: 100-04100-02	65.18	
Total For Dept 000				65.18	
Dept 520 WATER					
520-520-52700	TRAINING AND TUITION	CENTRAL COMMUNITY COLLEGE	BACKFLOW RECERTIFICATION	595.00	
520-520-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	283.91	
520-520-53200	PROFESSIONAL SERVICES	MOMS & MOPS	CLEANING CENTRAL MAINTENANCE	106.67	
520-520-54310	BUILDING MAINTENANCE	MENARDS	1" T-HANDLE DRAIN PLUG, HEAVY DUTY CLOS	20.77	
520-520-54310	BUILDING MAINTENANCE	WEEDCOPE INC	APPLICATION OF BARE GROUND HERBICIDES	1,230.00	
520-520-54320	EQUIPMENT MAINTENANCE	BOMGAARS	5TH WHEEL JACK	99.99	
520-520-54320	EQUIPMENT MAINTENANCE	DAKOTA PUMP INC.	SEAL MECH, IMPELLER TRIM	885.43	
520-520-54320	EQUIPMENT MAINTENANCE	MENARDS	PRO SPRAY PAINT	9.98	
520-520-54320	EQUIPMENT MAINTENANCE	O'REILLY AUTOMOTIVE INC	JCASE FUSE	5.29	
520-520-54320	EQUIPMENT MAINTENANCE	TIRE OUTLET INC	SWAP SPARE	30.00	
520-520-54390	SYSTEM MAINTENANCE	ACE HARDWARE & GARDEN CNT	PAINTBRUSH SET, DISP GLOVES, WIRE BRUSH	53.56	
520-520-54390	SYSTEM MAINTENANCE	BOMGAARS	CUTTING WHEELS	103.44	
520-520-54390	SYSTEM MAINTENANCE	CORE & MAIN LP	CREDIT - UNIPRO USB CONN	(286.52)	
520-520-54390	SYSTEM MAINTENANCE	GEHRING CONSTRUCTION &	.50 CU YARD	63.25	
520-520-54390	SYSTEM MAINTENANCE	KOCH EXCAVATING CO INC	18.22 TONS TOP DIRT	154.87	
520-520-54390	SYSTEM MAINTENANCE	LINCOLN WINWATER WORKS	STOCK - 2-BOLT CPLG, GASKET/T-BOLT	4,335.99	
520-520-54390	SYSTEM MAINTENANCE	LOSEKE LAKE STOP LLC	SOD ROLLS	44.28	
520-520-55900	MISCELLANEOUS	TATE RICK A	REFUND	561.76	
520-520-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	24.63	
520-520-56020	OFFICE SUPPLIES	EAKES OFFICE SOLUTIONS	PERFED PAPER	82.42	
520-520-56040	POSTAGE AND FREIGHT	CASEY'S MAIL SERVICE LLC	DAILY MAIL, WATER STATEMENTS	2,112.03	
520-520-56040	POSTAGE AND FREIGHT	NEBRASKA PUBLIC HEALTH	WATER TESTING	692.00	
520-520-56060	CHEMICALS	AQUA-PURE INC	MONTHLY SERVICE CONTRACT - NORTH & SOUT	13,391.51	
520-520-56060	CHEMICALS	HAWKINS INC	CHEMICALS	14,851.81	
520-520-56090	SMALL TOOLS	ACE HARDWARE & GARDEN CNT	UTILITY KNIFE	11.98	
520-520-56130	SUPPLIES FOR RESALE	CORE & MAIN LP	24 - 1 IPERL	16,714.00	
520-520-56190	PERSONAL PROTECTIVE SUPP	BOMGAARS	GLOVES, KNEE BOOT	28.99	
520-520-56190	PERSONAL PROTECTIVE SUPP	FASTENAL COMPANY	LIME VESTS	43.43	
520-520-56210	NATURAL GAS	BLACK HILLS ENERGY	NATURAL GAS	8.01	
520-520-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	55.36	
Total For Dept 520 WATER				56,313.84	
Total For Fund 520 WATER				56,379.02	

UNJOURNALIZED
 BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 560 STORMWATER UTILITY					
Dept 000					
560-000-20100	SXF-1	ALONSO-CARRERA MARIA D	UB refund for account: 100-04100-02	28.74	
Total For Dept 000				28.74	
Dept 560 STORMWATER UTILITY					
560-560-55400	ADVERTISING AND PROMOTION	J&B EVENT DRAPES	LOW DIVIDING CURTAINS	279.00	
560-560-56020	OFFICE SUPPLIES	A & D TECHNICAL SUPPLY	36X50YD IJET COLOR BOND	16.45	
Total For Dept 560 STORMWATER UTILITY				295.45	
Total For Fund 560 STORMWATER UTILITY				324.19	
Fund 570 SOLID WASTE DIVISION					
Dept 000					
570-000-20100	SWD-1	ALONSO-CARRERA MARIA D	UB refund for account: 100-04100-02	18.02	
Total For Dept 000				18.02	
Dept 570 TRANSFER STATION					
570-570-52800	UNIFORMS	JACKSON SERVICES INC	UNIFORMS	240.64	
570-570-54320	EQUIPMENT MAINTENANCE	ADVANCE AUTO PARTS	AIR, FUEL & OIL FILTERS	69.11	
570-570-54330	VEHICLE MAINTENANCE	FULL THROTTLE TRUCK &	HYDRAULIC CLUTCH REPAIR	1,524.99	
570-570-54330	VEHICLE MAINTENANCE	POMP'S TIRE SERVICE INC.	USED TIRE	216.00	
570-570-54330	VEHICLE MAINTENANCE	TIRE OUTLET INC	REPAIR	75.00	
570-570-54580	COMPOSTING	M & L INC	YARD WASTE REMOVAL 5/01/2023 - 5/31/202	13,118.70	
570-570-56030	CLEANING SUPPLIES/SERVICE	JACKSON SERVICES INC	MATS, ROLLER TOWELS, UNIFORMS	34.16	
570-570-56240	TELEPHONE	GREAT PLAINS COMMUNICATION	PHONE/INTERNET CHARGES 06/16-07/15	21.90	
570-570-56650	MEMBERSHIP DUES	SOLID WASTE ASSOCIATION OF	ANNUAL MEMBERSHIP	290.00	
570-570-57510-23045	CAPITAL-EQUIPMENT	WILKENS INDUSTRIES INC	TRAN TRAILER	115,420.00	
Total For Dept 570 TRANSFER STATION				131,010.50	
Total For Fund 570 SOLID WASTE DIVISION				131,028.52	
Fund 600 HEALTH INSURANCE					
Dept 000					
600-000-10113	PETTY CASH WELLNESS	COLUMBUS AREA CHAMBER OF	COLUMBUS BUCKS-PACE PROGRAM	940.00	
Total For Dept 000				940.00	
Total For Fund 600 HEALTH INSURANCE				940.00	

UNJOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 100 GENERAL FUND	342,531.09
Fund 200 STREETS/ENGINEE	343,596.40
Fund 205 AIRPORT	2,409.18
Fund 220 COMMUNICATIONS	1,885.78
Fund 240 HOUSING REHAB &	1,812.25
Fund 480 COMMUNITY REDEV	3,487.55
Fund 500 UTILITY SERVICE	770,556.35
Fund 520 WATER	56,379.02
Fund 560 STORMWATER UTILI	324.19
Fund 570 SOLID WASTE DIV	131,028.52
Fund 600 HEALTH INSURANC	940.00

Total For All Funds:	<u>1,654,950.33</u>
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5. APPROVAL OF MINUTES - Included in Consent Agenda

6. SPECIAL PRESENTATIONS - None

7. PUBLIC HEARINGS - None

8. PETITIONS AND COMMUNICATIONS - None

9. REPORTS OF CITY OFFICES

9.A. Update on Nebraska Department of Transportation 23rd Street Reconstruction Project.

23rd Street, Columbus

Weekly Public Relations Report

Date

June 28, 2023

Work from Last Week

- Sanitary Sewer: City and Van Kirk scheduling a time to temporarily plug sanitary sewer at 3rd Ave to camera existing main.
- Grading: Laid 4" foundation course from East 12th Ave to 10th Ave

Work Anticipated This Week

- Sanitary Sewer: Van Kirk and Johnson Service Co. scheduled to camera existing main Thursday at 3rd Ave. This will determine if the existing 21" main can be lined.
- Paving: Laying 4" foundation course from 10th Ave working west. Trimming foundation course from East 12th Ave to 3rd Ave. Scheduled to pave from East 12th to East 6th Friday.
- Storm Sewer: Van Kirk mobilizing to work on modifying curb inlet east of 3rd Ave in lieu of adding a new curb inlet as requested by NDOT.

Work Anticipated Next Week

- Sanitary Sewer: Finalize scope of work at 3rd Ave.
- Paving: Continue trimming foundation course west of 3rd Ave. Paving mainline from East 6th Ave to 3rd Ave.
- Removals: Begin removal of motel at 18th Ave.

Next Major Milestone

- Switch traffic to westbound lanes in Segment 1 (East of 16th Ave. to east of E. 11th Ave.) (anticipated late summer 2023)

9.B. Update on EMS Service outside of city limits.

10. REPORTS OF COUNCIL COMMITTEES

10.A.PUBLIC FINANCE, JUDICIARY, AND PERSONNEL COMMITTEE - June 22, 2023

PUBLIC FINANCE, JUDICIARY, AND PERSONNEL COMMITTEE
June 22, 2023

A meeting of the Public Finance, Judiciary, and Personnel Committee of the City of Columbus, Nebraska, was convened in open and public session on June 22, 2023, at 4 p.m. in the Council Chambers, 1369 25 Avenue, Columbus, Nebraska.

Notice of this meeting was given in advance thereof by publication in the Columbus Telegram on June 15, 2023, with a copy of the proof of publication being on file in the office of the city clerk. Availability of the agenda was communicated in the advance notice and in the notice to the mayor and members of the city council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

1. **Statement of Compliance with Open Meetings Act and Roll Call:** Chair Hiemer announced that a copy of the Open Meetings Act is posted in the meeting room. Present were the following Public Finance, Judiciary, and Personnel Committee members: Council Members Beth Augustine-Schulte, Hope Freshour, Troy Hiemer, and Rich Jablonski. City staff members included City Administrator Tara Vasicek, City Clerk Janelle Kline, Finance Director Heather Lindsley, and Public Property Director Doug Moore. Also present was Mayor James Bulkley.

2. **Financial and Compliance Audit for year-end September 30, 2022.** Amy Shreck, Audit Director with FORVIS, explained the audit process and noted that an audit does not relieve management or those charged with governance with respective responsibilities related to the financial statements and not all transactions are audited. She pointed out new accounting standards that were implemented this past year and explained the city's requirements for reporting. She pointed out the finding of segregation of duties and noted that distribution of duties or hiring additional personnel are potential solutions. Shreck explained the auditor proposed adjustments to accrue additional accounts payable and related expenses or capital assets and adjustments to record capital asset disposals and other capital asset activity and recommends that management consider modifications to procedures to ensure controls and resources are in place to allow for preparation of the financial statements in accordance with generally accepted accounting principles. She referred to separate checking accounts for the senior center that are not included in the financial statements and said GASB reporting standards require they be presented as part of the city. Shreck referred to issues relating to capital assets, noted that the auditors worked through a number of procedures with staff which resulted in reports being received late causing a delay in the final report. A recommendation was made to approve the Financial and Compliance Audit as presented with a motion by Augustine-Schulte and a second by Freshour. Augustine-Schulte, Freshour, Hiemer, and Jablonski voted "Aye" and none voted "Nay".

- 3. Change to public property director and parks and recreation manager positions.** Tara noted that responsibilities of the public property director have increased significantly over the past few years with the addition of several departments, particularly the recent addition of a parks and recreation department and the extra programming and activities involved. She said staff feels that the public property and parks and recreation divisions should be split with responsibilities redistributed and is proposing that the parks and recreation manager position be changed to a director position. A recommendation was made to approve the proposed changes to the Public Property Director and Park and Recreation Manager positions as presented with a motion by Jablonski and a second by Augustine-Schulte. Augustine-Schulte, Freshour, Hiemer, and Jablonski voted "Aye" and none voted "Nay".
- 4. Adjournment:** The meeting adjourned at 4:23 p.m.

OFFICE OF THE CITY CLERK
:Janelle Kline

10.A.1. Financial and Compliance Audit for year-end September 30, 2022.

City of Columbus, Nebraska

Independent Auditor's Reports and Financial Statements

September 30, 2022

City of Columbus, Nebraska

September 30, 2022

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City of Columbus, Nebraska
September 30, 2022

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forvis.com

Independent Auditor's Report

The Honorable Mayor and City Council
City of Columbus, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Columbus, Nebraska (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2022, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparisons be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical

context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis and pension information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2023, on our consideration of the City'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'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's internal control over financial reporting and compliance.

FORVIS,LLP

Omaha, Nebraska
June 22, 2023

City of Columbus, Nebraska
Statement of Net Position
September 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 13,043,932	\$ 7,553,244	\$ 20,597,176
Cash at County Treasurer	229,661	-	229,661
Investments	20,775,256	18,797,444	39,572,700
Accounts receivable	4,106,395	2,327,667	6,434,062
Special assessment receivable	1,527,855	-	1,527,855
Notes receivable	1,720,685	-	1,720,685
Unbilled receivables	-	2,404,114	2,404,114
Inventory	-	264,672	264,672
Land	3,728,689	709,058	4,437,747
Equipment	23,177,981	9,892,639	33,070,620
Buildings	155,247,355	124,607,441	279,854,796
Leased assets - buildings	698,980	-	698,980
Construction in progress	37,490,146	1,275,783	38,765,929
Less accumulated depreciation and amortization	(67,251,405)	(54,464,628)	(121,716,033)
Restricted cash, cash equivalents and investments	7,355,190	6,937,521	14,292,711
Total assets	201,850,720	120,304,955	322,155,675
Liabilities			
Accounts payable	3,936,638	313,723	4,250,361
Accrued expenses	215,870	28,712	244,582
Compensated absences			
Payable within one year	125,000	25,000	150,000
Payable in more than one year	1,143,664	247,021	1,390,685
Unearned revenue	4,153,548	-	4,153,548
Interest payable	165,715	430,767	596,482
Long-term debt, net			
Unamortized bond premium	1,038,137	4,005,866	5,044,003
Payable within one year	1,579,281	2,030,000	3,609,281
Payable in more than one year	35,976,971	35,440,000	71,416,971
Total liabilities	48,334,824	42,521,089	90,855,913
Deferred Inflows of Resources			
Deferred inflows related to leases	495,483	40,365	535,848
Net Position			
Net investment in capital assets	118,603,623	45,319,818	163,923,441
Restricted for debt service	7,189,475	6,937,521	14,126,996
Unrestricted	27,227,315	25,486,162	52,713,477
Total net position	\$ 153,020,413	\$ 77,743,501	\$ 230,763,914

City of Columbus, Nebraska
Statement of Activities
For the Year Ended September 30, 2022

	Program Revenues				Net Revenues (Expenses) and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs							
Governmental Activities							
General government	\$ 3,426,924	\$ 2,879,960	\$ 456,685	\$ -	\$ (90,279)	\$ -	\$ (90,279)
Public safety	11,386,104	93,842	1,508,181	-	(9,784,081)	-	(9,784,081)
Public works	5,764,602	1,037,449	-	3,768,034	(959,119)	-	(959,119)
Cultural and recreation	6,832,481	-	52,360	-	(6,780,121)	-	(6,780,121)
Community development	812,575	717,586	314,895	-	219,906	-	219,906
Interest	1,205,166	-	-	-	(1,205,166)	-	(1,205,166)
Health insurance	107,761	88,246	-	-	(19,515)	-	(19,515)
Total governmental activities	<u>29,535,613</u>	<u>4,817,083</u>	<u>2,332,121</u>	<u>3,768,034</u>	<u>(18,618,375)</u>	<u>-</u>	<u>(18,618,375)</u>
Business-Type Activities							
Water	2,922,746	4,606,217	31,451	-	-	1,714,922	1,714,922
Sewer	5,724,110	8,877,659	-	-	-	3,153,549	3,153,549
Electric	163,666	4,282,510	-	-	-	4,118,844	4,118,844
Storm water	462,308	387,557	-	-	-	(74,751)	(74,751)
Solid waste	1,952,525	2,504,947	-	-	-	552,422	552,422
Total business-type activities	<u>11,225,355</u>	<u>20,658,890</u>	<u>31,451</u>	<u>-</u>	<u>-</u>	<u>9,464,986</u>	<u>9,464,986</u>
Total primary government	<u>\$ 40,760,968</u>	<u>\$ 25,475,973</u>	<u>\$ 2,363,572</u>	<u>\$ 3,768,034</u>	<u>(18,618,375)</u>	<u>9,464,986</u>	<u>(9,153,389)</u>
General Revenues							
Property taxes					6,044,755	-	6,044,755
Sales taxes					13,331,930	-	13,331,930
Other taxes					262,562	-	262,562
Franchise fees					642,998	-	642,998
Miscellaneous					513,129	-	513,129
Investment earnings					240,105	231,405	471,510
Gain on sales of capital assets					78,969	-	78,969
Transfers					4,310,440	(4,310,440)	-
Total general revenues					<u>25,424,888</u>	<u>(4,079,035)</u>	<u>21,345,853</u>
Change in Net Position					6,806,513	5,385,951	12,192,464
Net Position - Beginning of Year					146,213,900	72,357,550	218,571,450
Net Position - End of Year					<u>\$ 153,020,413</u>	<u>\$ 77,743,501</u>	<u>\$ 230,763,914</u>

City of Columbus, Nebraska

Balance Sheet – Governmental Funds

September 30, 2022

	General Fund	Streets Engineering Fund	Sales Tax Fund	1/2 Cent Sales Tax Fund	ARP Act Fund	Other Governmental Funds	Total
Assets							
Cash and cash equivalents	\$ 5,953,418	\$ 3,025,571	\$ 77,058	\$ -	\$ 4,165,073	\$ 364,193	\$ 13,585,313
Cash at County Treasurer	191,445	-	-	-	-	38,216	229,661
Due from other funds	1,815,553	-	-	-	-	-	1,815,553
Investments	84,270	-	8,308,656	-	1,726	9,510,115	17,904,767
Receivables							
Accounts, net of allowance	49,491	4,525	-	-	-	26,654	80,670
Due from other governments	-	587,223	1,070,738	496,342	-	99,268	2,253,571
Property taxes	63,004	-	-	-	-	5,754	68,758
Special assessments	-	1,346,760	-	-	-	181,095	1,527,855
Notes	-	157,766	-	-	-	1,562,919	1,720,685
Grants	1,193,997	-	-	-	-	-	1,193,997
Leases	293,877	-	-	-	-	215,522	509,399
Restricted assets							
Cash and cash equivalents	-	-	-	-	-	2,601,880	2,601,880
Investments	-	-	-	4,753,310	-	-	4,753,310
Total assets	\$ 9,645,055	\$ 5,121,845	\$ 9,456,452	\$ 5,249,652	\$ 4,166,799	\$ 14,605,616	\$ 48,245,419
Liabilities							
Accounts payable	\$ 3,494,554	\$ 153,726	\$ -	\$ -	\$ -	\$ 77,155	\$ 3,725,435
Accrued expenses	175,249	22,780	-	-	-	17,841	215,870
Due to other funds	65,858	-	-	1,605,226	-	210,327	1,881,411
Unearned revenue	-	-	-	-	4,153,548	-	4,153,548
Total liabilities	3,735,661	176,506	-	1,605,226	4,153,548	305,323	9,976,264
Deferred Inflows of Resources							
Unavailable revenues	1,230,131	1,346,760	-	-	-	1,744,014	4,320,905
Deferred inflows related to leases	283,902	-	-	-	-	211,581	495,483
Total deferred inflows of resources	1,514,033	1,346,760	-	-	-	1,955,595	4,816,388
Fund Balances							
Nonspendable	-	-	-	-	-	130,167	130,167
Restricted	-	3,598,579	9,456,452	3,644,426	13,251	10,149,042	26,861,750
Committed	-	-	-	-	-	2,065,489	2,065,489
Assigned	176,808	-	-	-	-	-	176,808
Unassigned	4,218,553	-	-	-	-	-	4,218,553
Total fund balances	4,395,361	3,598,579	9,456,452	3,644,426	13,251	12,344,698	33,452,767
Total liabilities, deferred inflows of resources and fund balances	\$ 9,645,055	\$ 5,121,845	\$ 9,456,452	\$ 5,249,652	\$ 4,166,799	\$ 14,605,616	\$ 48,245,419

City of Columbus, Nebraska
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
September 30, 2022

Total fund balances of governmental funds	\$	33,452,767
Amounts reported for governmental activities in the statement of net position are different because:		
Capital and right-to-use assets used in governmental activities are not financial resources and, therefore, not reported in the funds.		153,091,746
Deferred inflows of resources for unavailable revenues are not available to pay for current-period expenditures and, therefore the revenues are not recognized in the funds.		4,320,905
Long-term liabilities, including bonds and leases payable, and related interest, are not due and payable in the current period and, therefore, not reported in the funds. Long-term liabilities at year-end consists of:		
Compensated absences	\$	(1,268,664)
Accrued interest payable		(165,715)
Unamortized bond premium		(1,038,137)
Long-term debt		<u>(37,556,252)</u>
		(40,028,768)
The Internal Service Fund is used by management to charge the costs of self-insurance and employee benefits; the assets and liabilities of the Internal Service Fund are reported in the governmental activities in the statement of net position.		<u>2,183,763</u>
Net position of governmental activities	\$	<u><u>153,020,413</u></u>

City of Columbus, Nebraska
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds
For the Year Ended September 30, 2022

	General Fund	Streets Engineering Fund	Sales Tax Fund	1/2 Cent Sales Tax Fund	ARP Act Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Property taxes	\$ 5,650,115	\$ -	\$ -	\$ -	\$ -	\$ 657,202	\$ 6,307,317
Fees, taxes, permits and licenses	755,092	448,335	-	-	-	183,368	1,386,795
Sales tax	1,380,104	2,982,600	6,307,403	2,868,550	-	436,272	13,974,929
Charges for services	2,203,429	97,722	-	-	-	683,749	2,984,900
Donations	149,390	-	-	-	-	52,360	201,750
Grants	296,786	3,209,298	-	-	-	348,498	3,854,582
Investment earnings	38,013	23,503	51,554	58,507	13,251	43,264	228,092
Miscellaneous	361,001	556,733	-	-	-	1,467,465	2,385,199
Total revenues	10,833,930	7,318,191	6,358,957	2,927,057	13,251	3,872,178	31,323,564
Expenditures							
Current							
General government	2,128,985	-	-	-	-	-	2,128,985
Public safety	8,025,801	-	-	-	-	1,468,130	9,493,931
Public works	-	3,088,627	-	-	-	332,443	3,421,070
Cultural and recreation	5,364,432	-	-	-	-	3,495	5,367,927
Community development	557,182	-	-	-	-	475,426	1,032,608
Capital outlay	23,394,573	10,138,944	-	-	-	249,790	33,783,307
Debt service							
Principal on leases	92,728	-	-	-	-	-	92,728
Interest on leases	27,959	-	-	-	-	-	27,959
Principal	-	-	-	600,000	-	910,000	1,510,000
Interest and fiscal charges	-	-	-	628,204	-	364,074	992,278
Total expenditures	39,591,660	13,227,571	-	1,228,204	-	3,803,358	57,850,793
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(28,757,730)	(5,909,380)	6,358,957	1,698,853	13,251	68,820	(26,527,229)
Other Financing Sources (Uses)							
Transfer in	25,014,728	4,291,820	-	-	-	685,749	29,992,297
Transfers out	(480,000)	-	(7,507,338)	(12,200,005)	-	(5,494,514)	(25,681,857)
Total other financing sources (uses)	24,534,728	4,291,820	(7,507,338)	(12,200,005)	-	(4,808,765)	4,310,440
Change in Fund Balances	(4,223,002)	(1,617,560)	(1,148,381)	(10,501,152)	13,251	(4,739,945)	(22,216,789)
Fund Balances - Beginning of Year	8,618,363	5,216,139	10,604,833	14,145,578	-	17,084,643	55,669,556
Fund Balances - End of Year	\$ 4,395,361	\$ 3,598,579	\$ 9,456,452	\$ 3,644,426	\$ 13,251	\$ 12,344,698	\$ 33,452,767

City of Columbus, Nebraska
Reconciliation of the Statement of Revenues, Expenditures,
and Changes In Fund Balances –Governmental
Funds to the Statement of Activities
For the Year Ended September 30, 2022

Net change in fund balances - total governmental funds \$ (22,216,789)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period, as well as the impact of other differences related to capital assets. 26,832,025

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 1,805,319

The Internal Service Fund is used by management to charge the costs of self-insurance and employee benefits; the net revenue of the Internal Service Fund is reported with the governmental activities. (7,052)

Certain expenses (e.g. compensated absences and claims and judgments) reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 27,468

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds and change in revenues in fund statements previously recognized in the statement of activities. 445,135

Change in net position of governmental activities \$ 6,886,106

City of Columbus, Nebraska
Statement of Net Position –
Proprietary Funds
September 30, 2022

	Water Fund	Sewer Fund	Electric Fund	Storm Water Fund	Solid Waste Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Assets							
Current Assets							
Cash and cash equivalents	\$ 3,030,011	\$ 2,609,663	\$ 661,973	\$ 362,358	\$ 889,239	\$ 7,553,244	\$ 72,286
Investments	10,168,737	5,130,713	811,658	547,192	2,139,144	18,797,444	2,256,822
Receivables							
Interfund	-	-	2,362,040	-	-	2,362,040	65,858
Accounts and leases (net of allowance)	680,167	1,431,321	-	32,312	183,867	2,327,667	-
Unbilled receivables	445,426	673,192	1,232,383	29,754	23,359	2,404,114	-
Inventory	205,049	59,623	-	-	-	264,672	-
Total current assets	<u>14,529,390</u>	<u>9,904,512</u>	<u>5,068,054</u>	<u>971,616</u>	<u>3,235,609</u>	<u>33,709,181</u>	<u>2,394,966</u>
Capital Assets							
Land	243,714	356,806	-	3,000	105,538	709,058	-
Buildings	28,545,570	64,889,880	6,191,214	19,422,800	5,557,977	124,607,441	-
Equipment	5,114,368	3,093,786	-	423	1,684,062	9,892,639	-
Construction in progress	512,144	560,231	-	203,408	-	1,275,783	-
Accumulated depreciation	<u>(17,687,624)</u>	<u>(19,763,788)</u>	<u>(5,488,249)</u>	<u>(9,181,799)</u>	<u>(2,343,168)</u>	<u>(54,464,628)</u>	<u>-</u>
Total capital assets, net	<u>16,728,172</u>	<u>49,136,915</u>	<u>702,965</u>	<u>10,447,832</u>	<u>5,004,409</u>	<u>82,020,293</u>	<u>-</u>
Restricted Assets							
Cash and cash equivalents	<u>682,088</u>	<u>6,255,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,937,521</u>	<u>-</u>
Total assets	<u>\$ 31,939,650</u>	<u>\$ 65,296,860</u>	<u>\$ 5,771,019</u>	<u>\$ 11,419,448</u>	<u>\$ 8,240,018</u>	<u>\$ 122,666,995</u>	<u>\$ 2,394,966</u>
Liabilities, Deferred Inflows of Resources, and Net Position							
Current Liabilities							
Accounts payable	\$ 122,342	\$ 113,867	\$ -	\$ 3,576	\$ 73,938	\$ 313,723	\$ 211,203
Accrued expenses	26,325	223,292	-	-	51,116	300,733	-
Interfund payable	-	-	-	-	2,362,040	2,362,040	-
Interest payable	45,661	383,322	-	-	1,784	430,767	-
Current portion of long-term obligations	<u>218,990</u>	<u>1,591,010</u>	<u>-</u>	<u>-</u>	<u>220,000</u>	<u>2,030,000</u>	<u>-</u>
Total current liabilities	<u>413,318</u>	<u>2,311,491</u>	<u>-</u>	<u>3,576</u>	<u>2,708,878</u>	<u>5,437,263</u>	<u>211,203</u>
Noncurrent Liabilities							
Unamortized bond premiums	852,852	3,153,014	-	-	-	4,005,866	-
Noncurrent portion of long-term obligations	<u>1,627,075</u>	<u>33,127,925</u>	<u>-</u>	<u>-</u>	<u>685,000</u>	<u>35,440,000</u>	<u>-</u>
Total noncurrent liabilities	<u>2,479,927</u>	<u>36,280,939</u>	<u>-</u>	<u>-</u>	<u>685,000</u>	<u>39,445,866</u>	<u>-</u>
Total liabilities	<u>2,893,245</u>	<u>38,592,430</u>	<u>-</u>	<u>3,576</u>	<u>3,393,878</u>	<u>44,883,129</u>	<u>211,203</u>
Deferred Inflows of Resources - Leases	<u>40,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,365</u>	<u>-</u>
Net Position							
Net investment in capital assets	14,029,255	16,040,357	702,965	10,447,832	4,099,409	45,319,818	-
Restricted for debt service	682,088	6,255,433	-	-	-	6,937,521	-
Unrestricted	<u>14,294,697</u>	<u>4,408,640</u>	<u>5,068,054</u>	<u>968,040</u>	<u>746,731</u>	<u>25,486,162</u>	<u>2,183,763</u>
Total net position	<u>29,006,040</u>	<u>26,704,430</u>	<u>5,771,019</u>	<u>11,415,872</u>	<u>4,846,140</u>	<u>77,743,501</u>	<u>2,183,763</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 31,939,650</u>	<u>\$ 65,296,860</u>	<u>\$ 5,771,019</u>	<u>\$ 11,419,448</u>	<u>\$ 8,240,018</u>	<u>\$ 122,666,995</u>	<u>\$ 2,394,966</u>

City of Columbus, Nebraska
Statement of Revenues, Expenses, and Changes in Net Position –
Proprietary Funds
For the Year Ended September 30, 2022

	Water Fund	Sewer Fund	Electric Fund	Storm Water Fund	Solid Waste Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Operating Revenues							
Charges for services	\$ 4,113,043	\$ 7,665,348	\$ -	\$ -	\$ 2,471,617	\$ 14,250,008	\$ 26,498
Franchise fees	-	-	4,282,510	-	-	4,282,510	-
Fees, taxes, permits, and licenses	209,710	35,574	-	362,764	1,200	609,248	61,748
Sales tax	32,964	1,151,871	-	24,793	-	1,209,628	-
Operating grants	31,451	-	-	-	-	31,451	-
Miscellaneous	250,500	24,866	-	-	32,130	307,496	-
Total operating revenues	<u>4,637,668</u>	<u>8,877,659</u>	<u>4,282,510</u>	<u>387,557</u>	<u>2,504,947</u>	<u>20,690,341</u>	<u>88,246</u>
Operating Expenses							
Personnel services	930,712	1,509,557	-	33,928	644,977	3,119,174	-
Insurance	28,177	75,902	-	529	12,000	116,608	-
Supplies	331,107	290,214	-	951	152,778	775,050	-
Professional services	3,745	899	-	833	1,791	7,268	107,761
Repairs and maintenance	348,998	202,128	-	5,920	70,383	627,429	-
Heat, light and power, phone	198,866	286,584	-	343	12,508	498,301	-
Landfill disposal	-	-	-	-	819,584	819,584	-
Sales tax remitted	55,464	455,833	-	24,493	-	535,790	-
Other operating	126,738	34,842	-	5,963	14,268	181,811	-
Depreciation	883,190	1,910,066	163,666	388,598	212,053	3,557,573	-
Advertising and promotion	476	-	-	750	-	1,226	-
Total operating expenses	<u>2,907,473</u>	<u>4,766,025</u>	<u>163,666</u>	<u>462,308</u>	<u>1,940,342</u>	<u>10,239,814</u>	<u>107,761</u>
Operating Income (Loss)	<u>1,730,195</u>	<u>4,111,634</u>	<u>4,118,844</u>	<u>(74,751)</u>	<u>564,605</u>	<u>10,450,527</u>	<u>(19,515)</u>
Nonoperating Income (Expenses)							
Interest expense, net	(15,273)	(958,085)	-	-	(12,183)	(985,541)	-
Investment earnings	70,633	130,090	10,160	5,129	15,393	231,405	12,463
Total nonoperating income (expenses)	<u>55,360</u>	<u>(827,995)</u>	<u>10,160</u>	<u>5,129</u>	<u>3,210</u>	<u>(754,136)</u>	<u>12,463</u>
Change in net position before transfers	<u>1,785,555</u>	<u>3,283,639</u>	<u>4,129,004</u>	<u>(69,622)</u>	<u>567,815</u>	<u>9,696,391</u>	<u>(7,052)</u>
Operating Transfers							
Operating transfers out	(120,000)	(120,000)	(4,021,440)	-	(49,000)	(4,310,440)	-
Total operating transfers	<u>(120,000)</u>	<u>(120,000)</u>	<u>(4,021,440)</u>	<u>-</u>	<u>(49,000)</u>	<u>(4,310,440)</u>	<u>-</u>
Change In Net Position	1,665,555	3,163,639	107,564	(69,622)	518,815	5,385,951	(7,052)
Net Position - Beginning of Year	<u>27,340,485</u>	<u>23,540,791</u>	<u>5,663,455</u>	<u>11,485,494</u>	<u>4,327,325</u>	<u>72,357,550</u>	<u>2,190,815</u>
Net Position - End of Year	<u>\$ 29,006,040</u>	<u>\$ 26,704,430</u>	<u>\$ 5,771,019</u>	<u>\$ 11,415,872</u>	<u>\$ 4,846,140</u>	<u>\$ 77,743,501</u>	<u>\$ 2,183,763</u>

City of Columbus, Nebraska
Statement of Cash Flows –
Proprietary Funds
For the Year Ended September 30, 2022

#REF!	Water Fund	Sewer Fund	Electric Fund	Storm Water Fund	Solid Waste Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Cash Flows from Operating Activities							
Receipts from customers	\$ 4,210,985	\$ 8,223,149	\$ 4,261,699	\$ 386,706	\$ 2,473,554	\$ 19,556,093	\$ 88,246
Other operating receipts	281,951	-	-	-	32,130	314,081	-
Payments to suppliers	(1,039,268)	(1,355,803)	-	(38,795)	(1,104,335)	(3,538,201)	(307,583)
Payments to employees	(930,712)	(1,509,557)	-	(33,928)	(644,977)	(3,119,174)	-
Net cash provided by (used in) operating activities	<u>2,522,956</u>	<u>5,357,789</u>	<u>4,261,699</u>	<u>313,983</u>	<u>756,372</u>	<u>13,212,799</u>	<u>(219,337)</u>
Cash Flows from Noncapital Financing Activities							
Transfers to other funds	(120,000)	(120,000)	(4,021,440)	-	(49,000)	(4,310,440)	-
Net change in interfund borrowings	(4,419)	(279,074)	-	-	-	(283,493)	(74,950)
Net cash provided by (used in) noncapital financing activities	<u>(124,419)</u>	<u>(399,074)</u>	<u>(4,021,440)</u>	<u>-</u>	<u>(49,000)</u>	<u>(4,593,933)</u>	<u>(74,950)</u>
Cash Flows from Capital and Related Financing Activities							
Purchase of capital assets	(496,120)	(1,714,457)	-	(159,056)	-	(2,369,633)	-
Principal paid on bonds and notes	(205,470)	(1,584,530)	-	-	(220,000)	(2,010,000)	-
Interest paid on bonds and notes	(171,691)	(1,340,262)	-	-	(12,183)	(1,524,136)	-
Net cash used in capital and related financing activities	<u>(873,281)</u>	<u>(4,639,249)</u>	<u>-</u>	<u>(159,056)</u>	<u>(232,183)</u>	<u>(5,903,769)</u>	<u>-</u>
Cash Flows from Investing Activities							
Net (purchases) sales of investments	1,891,731	4,438,367	(245,951)	(275,142)	(93,462)	5,715,543	354,110
Investment income	70,633	130,090	10,160	5,129	15,393	231,405	12,463
Net cash provided by (used in) investing activities	<u>1,962,364</u>	<u>4,568,457</u>	<u>(235,791)</u>	<u>(270,013)</u>	<u>(78,069)</u>	<u>5,946,948</u>	<u>366,573</u>
Change in Cash and Cash Equivalents	3,487,620	4,887,923	4,468	(115,086)	397,120	8,662,045	72,286
Cash and Cash Equivalents - Beginning of Year	<u>224,479</u>	<u>3,977,173</u>	<u>657,505</u>	<u>477,444</u>	<u>492,119</u>	<u>5,828,720</u>	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,712,099</u>	<u>\$ 8,865,096</u>	<u>\$ 661,973</u>	<u>\$ 362,358</u>	<u>\$ 889,239</u>	<u>\$ 14,490,765</u>	<u>\$ 72,286</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities							
Operating income (loss)	\$ 1,730,195	\$ 4,111,634	\$ 4,118,844	\$ (74,751)	\$ 564,605	\$ 10,450,527	\$ (19,515)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	883,190	1,910,066	163,666	388,598	212,053	3,557,573	-
Changes in operating assets and liabilities							
Receivables	(104,366)	(654,510)	(20,811)	(851)	737	(779,801)	-
Inventory	(21,893)	(6,017)	-	-	-	(27,910)	-
Accounts payable and accrued expenses	35,830	(3,384)	-	987	(21,023)	12,410	(199,822)
Net cash provided by (used in) operating activities	<u>\$ 2,522,956</u>	<u>\$ 5,357,789</u>	<u>\$ 4,261,699</u>	<u>\$ 313,983</u>	<u>\$ 756,372</u>	<u>\$ 13,212,799</u>	<u>\$ (219,337)</u>
Noncash Investing, Capital, and Financing Activities							
Amortization of bond premiums and discounts	\$ 151,599	\$ 370,035	\$ -	\$ -	\$ -	\$ 521,634	\$ -

City of Columbus, Nebraska
Statement of Fiduciary Net Position –
Fiduciary Funds
September 30, 2022

	Custodial Funds
Assets	
Cash	\$ 331,367
Total assets	331,367
Liabilities	
Accounts payable and amounts due to others	331,367
Total liabilities	331,367
Net Position	\$ -

City of Columbus, Nebraska
Statement of Changes in Fiduciary Net Position –
Fiduciary Funds
For the Year Ended September 30, 2022

	Custodial Funds
Additions	
Collections for schools	\$ 16,240
Collections for tax increment financing	663,993
	680,233
Total additions	
Deductions	
Payments to schools	16,240
Payments for tax increment financing	663,993
	680,233
Total deductions	
Change in Fiduciary Net Position	-
Net Position - Beginning	-
Net Position - End	\$ -

City of Columbus, Nebraska

Notes to Financial Statements

September 30, 2022

Note 1: Summary of Significant Accounting Policies

Organization

The City of Columbus, Nebraska, (the “City”) is a tax-exempt political subdivision and operates under a Mayor and an eight-member City Council form of government.

Reporting Entity

In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Governmental Accounting Standards Board pronouncements. These criteria state that the financial reporting entity consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but 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 or incomplete. Based on these criteria, the Gerrard Park Trust, the Library Endowment Fund, and the Library Foundation should be included in the financial statements of the City. These entities are considered blended component units of the City and are reported as if they were a part of the primary government.

Basis of Presentation

Government-wide Financial Statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the government. For the most part the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or a segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Fund Financial Statements – Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and individual proprietary funds are reported as separate columns in the fund financial statements.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

Basis of Presentation - Continued

Proprietary funds are used to account for operations that are financed in a manner similar to private business enterprises, (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Major Funds and Fund Types

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

The *Streets/Engineering Fund* accounts for funds required to be used for streets, public works and other infrastructure projects.

The *Sales Tax Fund and ½ Cent Sales Tax Fund* account for City-enacted sales tax, as further described in Note 16, and expenditures for transportation purposes, which include construction and maintenance of streets, roads, and bridges to the extent of tax revenues.

The *ARP Act Fund* accounts for funds received from the American Rescue Plan Act.

Additionally, the City reports the following non-major fund types:

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. These nonmajor funds consist of the Airport, E911, Wireless E911, E911 Equipment Share, Housing Rehabilitation and Loans, Economic Development Reuse, Progress and Jobs Growth, Keno, Community Redevelopment Authority, Tax Increment Financing, and Library Foundation funds.

Capital Projects Fund – The nonmajor Capital Projects fund is used to account for resources restricted for the acquisition or construction of specific capital projects with transfer made to governmental funds.

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 the debt service payments made by the enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

Permanent Funds – The Permanent Funds account for assets held by the City pursuant to trust agreements. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund. These nonmajor funds consist of the Library Trust and Gerrard Park Trust funds.

The City reports the following major proprietary funds:

The *Water, Sewer, Stormwater, and Solid Waste Funds* are used to account for all activities necessary for the provision of water, sewer, and waste disposal services to City residents.

The *Electric Fund* accounts for franchise fees received from Loup Power District. Revenues are used to maintain distribution lines to City customers.

Additionally, the City reports the following fund types:

The *Internal Service Fund* accounts for self-insurance reserves and employee benefits for covered employees provided to other departments or agencies of the City on a cost reimbursement basis.

The *Custodial Fund* accounts for the receipts and disbursements of funds on behalf of other organizations.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 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 and Balance Sheet, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of 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.

Nonnegotiable certificates of deposit and money market funds are carried at amortized cost, which approximates fair value. All other investments are carried at fair value. Fair value is determined using quoted market prices.

Investment income includes dividend and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is assigned to the funds with which the related investment asset is associated.

Receivables

Accounts receivable represents the amounts due from customers for services provided. An allowance for uncollectible accounts is recorded based on historical collection information. Property taxes are recorded as a receivable when levied. Historically, the uncollectible portion of taxes receivable has been negligible and no allowance for uncollectible taxes has been recorded. Property taxes levied for the 2021-2022 tax year are recorded as revenue in the governmental fund financial statements when levied and collected within 60 days after September 30, 2022. The portion not collected within 60 days after year-end is recorded as a deferred inflow of resources – unavailable revenue in the governmental funds.

The City considers sales and use tax and highway allocation funds receivable and available when collected by the State of Nebraska. Amounts recorded as due from other governments include the portion of sales and use taxes and highway allocations due to the City from the State of Nebraska.

The proprietary funds use the reserve method of accounting for bad debts. Allowance for uncollectible accounts, in the amount of \$1,200 and \$1,800 in the Sewer Fund and Water Fund, respectively, as of September 30, 2022, are shown netted against the respective accounts receivable balances for the proprietary funds. The City records an estimated amount of unbilled revenue for services rendered but not yet billed as of the close of the year.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

Lease Receivables

The City is lessor for several noncancellable leases for land and building use and recognizes a related lease receivable and a deferred inflow of resources. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the lease term.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Inventories

In the governmental funds, disbursements for inventory type items, which consist of expendable supplies held for consumption, are considered expenditures at the time of purchase and not at the time the items are used.

For the proprietary funds, inventory consists of plumbing supplies and replacement parts. Inventory is valued at the lower of cost or market, using a first-in, first-out (FIFO) method. Inventory is recorded as an expenditure when consumed, rather than when purchased.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary funds balance sheet. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

Land Improvements and Buildings	5 – 50 Years
Equipment	3 – 20 Years
Vehicles	5 – 30 Years

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

Leased Assets

Leased assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Leased assets are amortized on the straight-line basis over the shorter or the lease term or the useful life of the underlying asset.

Restricted Assets

Certain resources are classified as restricted assets because their use is limited by applicable covenants, contracts, agreements, and statutes.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualifies for reporting in this category. The unavailable revenues reported in the governmental funds balance sheet are from property taxes, special assessments, grants receivable and certain other receivables that are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflow for lease receivables are future lease revenues to be collected for lease agreements entered into with third parties. It is recognized as an inflow of resources in a systematic and rational manner over the lease term.

Net Position

Net position is classified as net investment in capital and lease assets, unrestricted net position and restricted net position.

Fund Balance

Fund balances for the City's governmental funds are classified as follows:

Nonspendable – resources which cannot be spent because they are either (a) not in spendable form (such as inventory); or (b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitations the government imposes upon itself at its highest level of decision-making authority and that remain binding unless removed in the same manner.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

Fund Balance - Continued

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified as one of the other four categories. The *General fund* should be the only fund that reports a positive unassigned fund balance amount.

The City's policy is to spend restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal restrictions that prohibit doing so. Additionally, the City is to first spend committed, then assigned, and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

The City does not have a formal minimum fund balance policy.

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.

Compensated Absences

City employees earn sick, vacation and comp leave throughout each month and leave is fully vested when earned. All accumulated sick, vacation and comp leave, subject to limitations, is paid at separation. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. In the governmental funds, only compensated absences that have matured as of year-end, for example, as a result of employee resignations and retirements, are recorded as a fund liability. Accruals are based on current salary rates plus an additional amount for compensation-related payments such as Social Security and Medicare taxes and pension amounts using rates in effect at that date.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies - Continued

Implementation of New Accounting Standards

During 2022, the City implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* (GASB 87). In governmental funds, the City now recognizes an expenditure for the current year lease and interest due for leases with payments made during the lease term. In the government-wide statements, the City recognizes a lease liability and leased asset for the present value of all future lease payments at the commencement of the lease. As a lessor, the City recognizes a lease receivable and deferred inflow of resources that will be recognized over the term of the lease in the governmental funds, proprietary funds, and the government-wide statements. Adoption of GASB 87 had no effect on beginning net position or fund balances as of October 1, 2021, or on the previously reported change in net position or fund balances.

Note 2: Budget Process and Property Taxes

For the fiscal year ended September 30, 2022, the City followed these procedures in establishing the budgetary data reflected in the accompanying financial statements:

Prior to September 1, the City submitted to the City Council a proposed operating budget for the fiscal year commencing October 1. The operating budget included proposed expenditures and the means of financing them.

The budget is published with subsequent public hearings to obtain taxpayer comments.

Prior to September 20, the budget was legally adopted by the City Council and was then filed with the appropriate state and county officials.

Property taxes were levied in October of 2021 on the assessed value of listed property. The County Assessor of Platte County, Nebraska, determined the City of Columbus's valuation to be \$1,896,512,219 in August of 2021.

The City, through the budget process, requested a total of \$5,977,541 in property taxes. Based on the August of 2021 valuation previously mentioned, the tax levy for the City of Columbus was established at \$0.291 per \$100 of property value.

Note 3: Deposits and Investments

Nebraska Statutes provide that the City may, by and with the consent of the City Council, invest the funds of the City in securities, including repurchase agreements. Appropriate securities include those that would normally be acquired by individuals of prudence, discretion and intelligence when dealing with the property of another.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 3: Deposits and Investments - Continued

Deposits

The City's deposits consist of cash, certificates of deposit and securities. Some balances held at a financial institution were covered by federal depository insurance or collateralized with securities held by the pledging financial institution's trust department or agent in the government's name. A portion of the cash balances are held in an investment account and not at a financial institution.

Custodial credit risk – deposits – Custodial credit risk for deposits is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City's policy regarding custodial credit risk is determined by state statute as described above.

For reporting purposes, the collateral on the City's bank deposits is classified in these categories:

1. Insured or collateralized with securities held by the City or by its agent in the City's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
3. 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.

None of the City's deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless (a) the financial institution gives a surety bond, (b) the financial institution provides the City with securities as collateral on the excess funds or (c) the financial institution issues a joint custody receipt to the benefit of the City where a third party financial institution actually holds the security.

Interest rate risk – As a means of limiting its exposure to changes in interest rates, the City's policy for certificates of deposit is to limit maturities to less than two years. All of the City's certificates of deposit are classified as investments on the statements of net position/balance sheets and mature within one year of September 30, 2022.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 3: Deposits and Investments - Continued

Investments

The City's investments consist of investments in equity securities, fixed income funds, mutual funds, money markets, and corporate bonds.

The City attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes. The types of deposit and investment risks are the following:

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 maturities of investments are as follows:

Investment Type	Carrying Value	Investment Term		
		Less Than 1 Year	1 - 5 Years	6 - 10 Years
Equities	\$ 37,515	\$ 37,515	\$ -	\$ -
Fixed income funds	81,436	81,436	-	-
Mutual funds	981,728	981,728	-	-
Other	1,103,199	1,103,199	-	-
Money markets	17,739,126	17,739,126	-	-
	<u>\$ 19,943,004</u>	<u>\$ 19,943,004</u>	<u>\$ -</u>	<u>\$ -</u>

Credit risk – The City's investment policies regarding credit risk are governed by state statutes as described above.

Concentration of credit risk – The City's investment policy places no limits on the amounts that may be invested in any one issuer.

Custodial credit risk – investments – Custodial credit risk for investments 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 investments or collateral securities that are in possession of an outside party. The City's policy regarding custodial credit risk is determined by state statute as described above.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 3: Deposits and Investments - Continued

Fair Value of Investments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The City's investments in money markets are carried at cost, and thus are not included within the fair value hierarchy.

Recurring Measurements

The following table presents the fair value measurements of investments recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at September 30, 2022:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Equities	\$ 37,515	\$ 37,515	\$ -	\$ -
Fixed income funds	81,436	81,436	-	-
Mutual funds	981,728	981,728	-	-
Other	1,103,199	1,103,199	-	-
	<u>\$ 2,203,878</u>	<u>\$ 2,203,878</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 3: Deposits and Investments - Continued

Summary of Carrying Values

Deposits and investments of the City at September 30, 2022, consisted of the following:

Deposits	\$ 54,850,950
Investments	<u>19,943,004</u>
	<u>\$ 74,793,954</u>

Included in the following statement of net position captions:

	<u>Government-Wide</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and cash equivalents	\$ 20,597,176	\$ 331,367	\$ 20,928,543
Investments	39,572,700	-	39,572,700
Restricted cash, cash equivalents and investments	<u>14,292,711</u>	<u>-</u>	<u>14,292,711</u>
	<u>\$ 74,462,587</u>	<u>\$ 331,367</u>	<u>\$ 74,793,954</u>

Note 4: Notes Receivable

On August 3, 2012, the City loaned Central American Foods, LLC \$45,000 and on October 15, 2012, the City loaned \$46,000 for a total of \$91,000 for equipment purchases to support the cheese-making business in Columbus. The loan carries no interest and payments of \$22,750 are due annually beginning July 1, 2014, with the final payment due July 1, 2017. The outstanding balance at September 30, 2022, is \$88,075.

On February 2, 2015, the City loaned Blazer Holdings, LLC and Blazer, LLC collectively \$300,000 for start-up expenses relating to the purchase of a business. The loan carries interest at 1.00% and is payable in monthly installments of \$5,130 beginning March 1, 2016, with the final payment due February 1, 2021. The outstanding balance at September 30, 2022, is \$0. On February 21, 2018, the City gave a second loan to Blazer, LLC for \$150,000 for expenses relating to the purchase of a business. The loan carries interest at 1.00% and is payable in monthly installments of \$3,190 beginning March 21, 2019 with the final payment due February 21, 2023. The outstanding balance at September 30, 2022, is \$44,345.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 4: Notes Receivable - Continued

On October 1, 2018, the City loaned Columbus Hydraulics \$600,000. The loan carries interest at 1.00% and is payable in monthly installments of \$5,130 starting on November 1, 2020 with the final payment due on October 1, 2025. An additional balloon payment of \$300,000 is also due on October 1, 2025. The outstanding balance at September 30, 2022, is \$491,695.

On April 7, 2021, the City loaned Habitat for Humanity of Columbus, Nebraska \$103,000. The loan carries interest at 1.00% and is payable in a onetime lump sum payment on April 7, 2026. The outstanding balance at September 30, 2022, is \$103,000.

On September 19, 2022, the City loaned Columbus Area Childcare \$225,000. The loan carries interest at 1.00% and is payable in a onetime lump sum payment on April 30, 2026. The outstanding balance at September 30, 2022 is \$225,000.

The City has issued various down-payment assistance loans to residents. The loans are second mortgages on the houses and will be repaid after the first mortgage is paid in full. The outstanding balance at September 30, 2022, is \$610,804.

On December 5, 2017, the City loaned the East District Health Department \$286,254. The loan carries interest at 4.00% and is payable in monthly installments of \$3,000 starting on January 5, 2018 with the final payment due on August 5, 2027. The outstanding balance at September 30, 2022, is \$157,766.

The following is a summary of notes receivable outstanding as of September 30, 2022, detailed above:

	Original Date	Due Date	Original Amount	Interest Rate	September 30, 2022 Balance
2012 Central American Foods	8/3/2012	7/1/2017	\$ 91,000	0.00%	\$ 88,075
2018 Blazer	2/21/2018	2/21/2023	150,000	1.00%	44,345
2019 Columbus Hydraulics	10/1/2018	10/1/2025	600,000	1.00%	491,695
2021 Habitat for Humanity of Columbus	4/7/2021	4/7/2026	103,000	1.00%	103,000
2022 Columbus Area Childcare	9/19/2022	4/30/2026	225,000	1.00%	225,000
Total					952,115
Housing rehabilitation loans	Various	Various	Various	Various	610,804
East Central District Health Department	12/5/2017	8/5/2027	286,254	4.00%	157,766
Total					\$ 1,720,685

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 5: Leases Receivable

The City leases land to various third parties, the terms of which expire in 2023 through 2041. Revenue recognized under lease contracts during the year ended September 30, 2022, was \$34,975 in the general fund, \$100,548 in the nonmajor governmental funds, and \$49,594 in the water fund.

Note 6: Capital and Lease Assets

Capital and lease asset activity for the year ended September 30, 2022, was as follows:

	Beginning Balance (Restated)	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 3,728,689	\$ -	\$ -	\$ 3,728,689
Construction in progress	12,756,670	24,739,334	(5,858)	37,490,146
Total capital assets, not being depreciated	16,485,359	24,739,334	(5,858)	41,218,835
Capital and lease assets, being depreciated				
Buildings	148,902,463	6,344,892	-	155,247,355
Machinery, equipment and vehicles	20,611,871	2,647,020	(80,910)	23,177,981
Leased assets - buildings	698,980	-	-	698,980
Total capital and lease assets, being depreciated	170,213,314	8,991,912	(80,910)	179,124,316
Less accumulated depreciation and amortization for				
Buildings	(46,017,439)	(4,806,839)	-	(50,824,278)
Machinery, equipment and vehicles	(14,363,594)	(2,029,818)	80,910	(16,312,502)
Leased assets - buildings	-	(114,625)	-	(114,625)
Total accumulated depreciation and amortization	(60,381,033)	(6,951,282)	80,910	(67,251,405)
Total capital and lease assets, being depreciated and amortized, net	109,832,281	2,040,630	-	111,872,911
Governmental activities capital and lease assets, net	<u>\$ 126,317,640</u>	<u>\$ 26,779,964</u>	<u>\$ (5,858)</u>	<u>\$ 153,091,746</u>

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 6: Capital and Lease Assets - Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital assets, not being depreciated				
Land	\$ 709,058	\$ -	\$ -	\$ 709,058
Construction in progress	1,117,314	158,469	-	1,275,783
Total capital assets, not being depreciated	<u>1,826,372</u>	<u>158,469</u>	<u>-</u>	<u>1,984,841</u>
Capital assets, being depreciated				
Land improvements and buildings	122,533,859	2,073,582	-	124,607,441
Equipment	9,755,057	137,582	-	9,892,639
Total capital assets, being depreciated	<u>132,288,916</u>	<u>2,211,164</u>	<u>-</u>	<u>134,500,080</u>
Total accumulated depreciation	<u>(50,907,055)</u>	<u>(3,557,573)</u>	<u>-</u>	<u>(54,464,628)</u>
Total capital assets, being depreciated, net	<u>81,381,861</u>	<u>(1,346,409)</u>	<u>-</u>	<u>80,035,452</u>
Business-type activities capital assets, net	<u>\$ 83,208,233</u>	<u>\$ (1,187,940)</u>	<u>\$ -</u>	<u>\$ 82,020,293</u>

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities

General government	\$ 919,918
Public safety	1,880,295
Public works	2,670,549
Cultural and recreation	1,473,145
Community development	7,375
Total depreciation and amortization expense – governmental activities	<u>\$ 6,951,282</u>

Business-Type Activities

Water	\$ 883,190
Sewer	1,910,066
Electric	163,666
Storm water	388,598
Solid waste	212,053
Total depreciation expense – business-type activities	<u>\$ 3,557,573</u>

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 7: Long-term Liabilities

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

	Beginning Balance (Restated)	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
General obligation bonds	\$ 7,730,000	\$ -	\$ (565,000)	\$ 7,165,000	\$ 495,000
Sales tax revenue bonds	24,190,000	-	(600,000)	23,590,000	630,000
Certificates of participation	6,540,000	-	(345,000)	6,195,000	350,000
Leases	698,980	-	(92,728)	606,252	104,281
Unamortized bond premiums	1,197,324	-	(159,187)	1,038,137	-
	<u>40,356,304</u>	<u>-</u>	<u>(1,761,915)</u>	<u>38,594,389</u>	<u>1,579,281</u>
Compensated absences	1,274,455	-	(5,791)	1,268,664	125,000
Total governmental activities	<u>41,630,759</u>	<u>-</u>	<u>(1,767,706)</u>	<u>39,863,053</u>	<u>1,704,281</u>
Business-type activities					
Certificates of participation	1,125,000	-	(220,000)	905,000	220,000
Bonds payable	38,355,000	-	(1,790,000)	36,565,000	1,810,000
Unamortized bond premiums	4,527,500	-	(521,634)	4,005,866	-
	<u>44,007,500</u>	<u>-</u>	<u>(2,531,634)</u>	<u>41,475,866</u>	<u>2,030,000</u>
Compensated absences	272,021	-	-	272,021	25,000
Total business-type activities	<u>44,279,521</u>	<u>-</u>	<u>(2,531,634)</u>	<u>41,747,887</u>	<u>2,055,000</u>
Total primary government	<u>\$ 85,910,280</u>	<u>\$ -</u>	<u>\$ (4,299,340)</u>	<u>\$ 81,610,940</u>	<u>\$ 3,759,281</u>

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital activities. General obligation bonds have been issued for governmental activities only.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 15-year serial bonds with substantially equal debt service payments each year. General obligation bonds currently outstanding are as follows:

On December 27, 2013, the City issued General Obligation Flood Control Refunding Bonds in the amount of \$4,750,000. This note was refinanced in the fiscal year ending September 30, 2020. The new issue bears interest from 0.72 to 0.87%. Final payment is due on November 15, 2023. The outstanding balance as of September 30, 2022, is \$990,000.

On September 1, 2021, the City issued General Obligation Highway Allocation Fund Pledge Bonds in the amount of \$6,175,000. The issue bears interest at 3.00%. Final payment is due on December 15, 2036. The outstanding balance as of September 30, 2022, is \$6,175,000.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 7: Long-term Liabilities - Continued

On September 25, 2018 the City issued Public Safety Sales Tax bonds in the amount of \$15,840,000. The issue bears interest from 3.625 to 5.00%. Final payment is due on September 30, 2038. The outstanding balance at September 30, 2022 is \$13,590,000.

On April 15, 2021, the City issued Sales Tax Revenue Bond Anticipation Notes (Community Building Project) in the amount of \$10,000,000. The issue bears interest of 0.85%. Final payment is June 15, 2024. The outstanding balance at September 30, 2022 is \$10,000,000.

On June 30, 2021, the City issued Certificates of Participation in the amount of \$6,540,000. The issue bears interest from 3.00 to 4.00%. Final payment is due on June 15, 2036. The outstanding balance at September 30, 2022 is \$6,195,000.

The City has received bond premiums in governmental funds totaling \$1,234,791. The City is amortizing the bond premiums using the straight-line method over the life of the various bond issues as a reduction of interest expense. Amortization for the year ended September 30, 2022, totaled \$159,187. The unamortized premium balance at September 30, 2022, is \$1,038,137 and is reported as an addition to long-term debt.

Annual debt service requirement to maturity, including principal and interest, for long-term debt as of September 30, 2022, are as follows:

Year Ending September 30,	Governmental Activities					
	General Obligation Bonds		Sales Tax Revenue Bonds		Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 495,000	\$ 191,586	\$ 630,000	\$ 585,638	\$ 350,000	\$ 200,750
2024	515,000	187,103	10,660,000	552,138	365,000	186,750
2025	75,000	183,525	690,000	440,738	380,000	172,150
2026	135,000	180,375	715,000	413,138	395,000	156,950
2027	195,000	175,425	745,000	384,538	410,000	141,150
2028-2032	2,020,000	733,050	4,155,000	1,489,300	2,245,000	513,300
2033-2037	3,730,000	286,800	4,905,000	739,875	2,050,000	156,000
2038	-	-	1,090,000	39,513	-	-
Totals	<u>\$ 7,165,000</u>	<u>\$ 1,937,864</u>	<u>\$ 23,590,000</u>	<u>\$ 4,644,878</u>	<u>\$ 6,195,000</u>	<u>\$ 1,527,050</u>

Business-Type Activity Debt

On March 21, 2014, the City issued Certificates of Participation in the amount of \$2,470,000. The issue bears interest from 0.45 to 3.40%. Final payment is due on September 15, 2026. The outstanding balance at September 30, 2022, is \$905,000.

On August 7, 2012, the City issued Combined Revenue and Refunding Bonds in the amount of \$5,785,000. The issue bears interest from 0.30 to 3.10%. Final payment was due on June 15, 2027. On July 23, 2015, the City issued Series 2015A Combined Revenue Refunding Bonds in the amount of \$4,030,000. The issue bears interest from 2.00 to 3.30%. Final payment was due on June 15, 2030.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 7: Long-term Liabilities - Continued

Business-Type Activity Debt - Continued

On August 26, 2015, the City issued Series 2015B Combined Revenue Bonds in the amount of \$9,800,000. The issue bears interest from 3.00 to 3.55%. Final payment was due on June 15, 2035. These 3 bonds were refinanced into one bond on August 19, 2020. This issue bears interest from 4 – 5% and final payment is due on June 15, 2035. The outstanding balance at September 30, 2022, is \$12,485,000.

On December 3, 2015, the City issued Series 2015C Combined Revenue Refunding Bonds in the amount of \$8,530,000. The issue bears interest from 0.60 to 2.05%. Final payment is due on December 15, 2023. The outstanding balance at September 30, 2022, is \$1,925,000.

On September 30, 2016, the City issued Series 2016 Combined Revenue Refunding Bonds in the amount of \$13,760,000. The issue bears interest from 2.00 to 4.00%. Final payment is due on December 15, 2036. The outstanding balance at September 30, 2022, is \$11,775,000.

On December 27, 2018, the City issued Series 2018 Combined Revenue Bonds in the amount of \$10,380,000. The issue bears interest from 4.00 to 5.00%. Final payment is due on June 15, 2038. The outstanding balance at September 30, 2022, is \$10,380,000.

The City has received bond premiums totaling \$5,534,939. The City is amortizing the bond premiums using the straight-line method over the life of the various bond issues as a reduction of interest expense. Amortization for the year ended September 30, 2022, totaled \$521,634. The unamortized premium balance at September 30, 2022, is \$4,005,866 and is reported as an addition to long-term debt.

Annual debt service requirement to maturity, including principal and interest, for long-term debt as of September 30, 2022, are as follows:

Year Ending September 30,	Business-Type Activities			
	Certificates of Participation		Bonds Payable	
	Principal	Interest	Principal	Interest
2023	\$ 220,000	\$ 9,519	\$ 1,810,000	\$ 1,462,053
2024	225,000	7,495	1,815,000	1,415,414
2025	230,000	5,290	1,965,000	1,374,524
2026	230,000	2,806	2,020,000	1,282,024
2027	-	-	2,130,000	1,192,725
2028-2032	-	-	12,140,000	4,386,675
2033-2037	-	-	13,715,000	1,566,338
2038	-	-	970,000	38,800
Totals	<u>\$ 905,000</u>	<u>\$ 25,110</u>	<u>\$ 36,565,000</u>	<u>\$ 12,718,553</u>

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 8: Lease Liabilities

The City leases building and parking lot space, the terms of which expire in various years through 2031.

The following is a schedule by year of payments under the leases as of September 30, 2022:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 104,281	\$ 24,250	\$ 128,531
2024	111,055	20,078	131,133
2025	118,152	15,637	133,789
2026	125,587	10,910	136,497
2027	133,375	5,887	139,262
2028-2032	13,802	1,429	15,231
Totals	<u>\$ 606,252</u>	<u>\$ 78,191</u>	<u>\$ 684,443</u>

Note 9: Defined Contribution Retirement Plans

The City has multiple defined contribution plans.

Employees' Pension Plan

All regular full-time civilian employees of the City are covered by a voluntary defined contribution plan. Contributions made by the City equal 6% of the participants' compensation. Participants also contribute 6% of their earnings. Vesting of employer contributions occurs over seven years of employment. The amount of employer and employee contributions to this plan during the fiscal year was \$534,800 and \$534,800, respectively. There were no forfeitures used to offset employer contributions for the year ended September 30, 2022. The Plan is administered by a trustee independent of the City and is, therefore, not included in these financial statements.

Fire Retirement Plan

All regular full-time fire fighters of the City are covered by a defined contribution plan. Certain fire fighters are also covered by a single-employer defined benefit pension plan (see Note 10). Participants are required to contribute 6.50% of their earnings but may contribute up to the maximum amount allowed under the Internal Revenue Code. Contributions made by the City equal 13% of the participants' contributions. Vesting of employer contributions occurs between four and seven years of employment. Forfeitures shall be allocated to the Unallocated Employer Account and if the Unallocated Employer Account is sufficient to meet Plan liabilities, then forfeitures shall first be used to pay expenses of administration and then to reduce City contributions. The plan members and the City contributed \$80,710 and \$161,420, respectively, to the plan in fiscal 2022. The Plan is administered by a trustee independent of the City and is, therefore, not included in these financial statements.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 9: Defined Contribution Retirement Plans - Continued

Police Retirement Plan

All regular full-time sworn officers of the City are covered by a defined contribution plan. Certain sworn officers are also covered by a single-employer defined benefit pension plan (see Note 10). Participants are required to contribute 7.0% of their earnings but may contribute up to the maximum amount allowed under the Internal Revenue Code. Contributions made by the City equal 7.0% of the participants' contributions. Vesting of employer contributions occurs between two and seven years of employment. Forfeitures shall be allocated to the Unallocated Employer Account and if the Unallocated Employer Account is sufficient to meet Plan liabilities, then forfeitures shall first be used to pay expenses of administration and then to reduce City contributions. The plan members and the City contributed \$206,599 and \$206,599, respectively, to the plan in fiscal 2022. The Plan is administered by a trustee independent of the City and is, therefore, not included in these financial statements.

Note 10: Defined Benefit Pension Plan

Fire Plan

Employees who were hired prior to January 1, 1984, the date at which the Fire Plan was amended from a defined benefit plan to the current status as a defined contribution plan, were assured of receiving retirement benefits under the new plan at least as great as those under the old defined benefit plan.

Plan Description

The City has a single-employer defined benefit pension plan covering fire fighters hired on or before December 31, 1983. The plan is closed to new employees. The terms of the plan, including contribution rates and minimum pension benefits are established through State Statute. The City does not issue a separate report that includes financial statements and required supplementary information for the fire pension plan.

Summary of Benefit Provisions

Contribution rates are described for the defined contribution plan in Note 9. The accumulated value of the employee and employer account including contributions and investment earnings is the Retirement Account Value. In the event that a participant's retirement account value will not provide for the minimum pension benefits of the plan, the City will be required to contribute an additional amount to fund the minimum pension benefits specified in Statute. Participants must have been employed on January 1, 1984 and continuously employed by the City through retirement date after attaining age 55 and completing 25 years of service. Minimum pension benefit equals 40% of regular pay for commencement between ages 55 and 60; 50% of regular pay for commencement at age 60 or later offset by the State Statute Actuarial Equivalence of the Retirement Account Value.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 10: Defined Benefit Pension Plan - Continued

Fire Plan - Continued

Plan Membership

As of September 30, 2022, plan membership consists of 1 inactive member entitled to but not yet receiving benefits and 1 inactive member currently receiving benefits.

Contributions and Funding Policy

The City's contributions for the additional amount to fund minimum pension benefits are limited to amounts paid to retirees during the fiscal year. Contributions made by the City for the year ended September 30, 2022, were \$9,594.

Actuarial Methods and Assumptions and Pension Liability

Actuarially determined contribution rates are calculated as the City's contributions paid to retirees during the fiscal year to fund the minimum pension benefits of the plan. Valuations were determined using the following actuarial assumptions:

Valuation Date	December 31, 2020
Measurement Date	September 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	1.00%
Mortality Table	Pub-2010 Public Safety Retiree and Public Safety Contingent Annuitant Median Mortality Table (Amount-Weighted), both with fully generational projection of mortality improvements using Scale MP-2020

The City's obligation is unfunded at September 30, 2022. The City has assigned an allocation of certificates of deposit totaling \$84,270 for pension benefits as of September 30, 2022, but these assets are not held in trust. The actuarial present value of future benefits at December 31, 2020, the most recent actuarial valuation date, was \$125,423. After deducting the actuarial value of the assets allocated by the City of \$84,270, the remaining balance of \$41,153 has been deemed immaterial by management and is not recorded in the governmental activities financial statements.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 11: Commitments and Contingencies

The City participates in numerous federal- and state-assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

The City has elected to be a reimbursable employer with regard to unemployment claims filed by former employees. Therefore, the City is required to reimburse to State of Nebraska for any claims paid on behalf of the City. As of September 30, 2022, the amount of liability, if any, is indeterminable.

Various lawsuits and claims against the City are presently pending involving claims for personal injury, tax appeals, and miscellaneous cases. In the opinion of management, suits or claims, either individually or in the aggregate, will not have a material effect on the financial position of the City.

The City had construction project commitments of \$12,479,609 as of September 30, 2022 as outlined below:

- The SID 184 project had contract price of \$2,417,125. As of September 30, 2022, \$573,100 had been paid. The remaining commitment is \$1,844,025
- The Community Building had a contract price of \$26,328,096. As of September 30, 2022, \$16,713,590 had been paid. The remaining commitment is \$9,614,506.
- The Fire Station #2 had a contract price of \$1,802,494. As of September 30, 2022, \$815,720 had been paid. The remaining commitment is \$986,774.
- The Pawnee Park Baseball Lighting had a contract price of \$539,691. As of September 30, 2022, \$505,387 had been paid. The remaining commitment is \$34,304.

Note 12: Major Customers

The City received approximately 25% of the total water revenues and approximately 24% of total sewer revenues from one major customer in the year ended September 30, 2022.

Note 13: Self-Insurance Plan

The City's health insurance coverage is a partially self-insured plan administered by a third-party administrator. The City pays the administrator to manage the employee health plan operations and to purchase reinsurance to cover specific claims over \$80,000 and aggregate claims that are over \$3,535,723 or 100% of the expected annual claims, whichever is greater.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 14: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the City carried commercial insurance for general liability, linebacker, property, umbrella, worker’s compensation, inland marine, automobile, law enforcement and crime coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 15: Interfund Balances and Transfers

In 2014, the Electric fund loaned \$2,362,040 to the Solid Waste fund for the acquisition and construction of a transfer station. The loan is to be repaid in annual installments, with fixed or variable interest as determined by the Mayor and Finance Director at the time payment is issued. Interest-only payments began September 15, 2014, and principal payments begin September 15, 2027. Final payment is due September 15, 2034.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those that are related to goods and services transactions are classified as “due to and from other funds”.

Due From	Due To			Total
	Electric Fund	Health Insurance Fund	General Fund	
General	\$ -	\$ 65,858	\$ -	\$ 65,858
1/2 Cent Sales Tax Fund	-	-	1,605,226	1,605,226
Nonmajor Governmental Funds	-	-	210,327	210,327
Solid Waste Fund	2,362,040	-	-	2,362,040
Total	\$ 2,362,040	\$ 65,858	\$ 1,815,553	\$ 4,243,451

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 15: Interfund Balances and Transfers - Continued

Transfers between funds are to cover operational expenses for the funds and to move assets to the appropriate funds.

Transfer To	Transfer from								
	General	Sales Tax	1/2 Cent Sales Tax	Nonmajor Governmental	Water	Sewer	Electric	Solid Waste	Total
General	\$ -	\$ 3,510,421	\$ 12,200,005	\$ 4,993,862	\$ 120,000	\$ 120,000	\$ 4,021,440	\$ 49,000	\$ 25,014,728
Streets/Engineering	340,000	3,951,820	-	-	-	-	-	-	4,291,820
Nonmajor Governmental	140,000	45,097	-	500,652	-	-	-	-	685,749
Total	\$ 480,000	\$ 7,507,338	\$ 12,200,005	\$ 5,494,514	\$ 120,000	\$ 120,000	\$ 4,021,440	\$ 49,000	\$ 29,992,297

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Note 16: Sales Tax

The City has received voter approval ten times since 1995 for a one percent or one-half percent City sales tax. Currently, the local sales tax rate is a total of one and one-half percent (1.50%). Through March of 2027, the 1% may be used for capital improvements, including street and drainage projects and to repay debt for the same type of projects, and to fund the operation of Pawnee Plunge Water Park and Columbus Aquatic Center.

The one-half percent tax was reauthorized at the May 10, 2016, election. The one-half percent is for funding Police and Fire facilities and a Library/Cultural Arts Center. This tax will cease upon the later of the completion of such projects, voter rejection of bond elections for such projects or the date on which there are no outstanding bonds.

Note 17: Tax Abatements

The City provides tax abatements through three programs: Tax Increment Financing (TIF) program, Employment and Investment Growth Act, and Nebraska Advantage Act.

The City issued Tax Increment Financing Bonds in the amount of \$368,694 for the Westgate Center Redevelopment Project, Slumberland, on February 19, 2013. These bonds shall be payable solely from the tax increment revenues and other funding as provided.

The City issued Tax Increment Financing Bonds in the amount of \$510,000 for the NBC Capital Redevelopment Project, Ramada-Columbus, on November 18, 2013. These bonds shall be payable solely from the tax increment revenues and other funding as provided.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 17: Tax Abatements - Continued

The City issued Tax Increment Financing Bonds in the amount of \$226,000 for the Westgate Center Redevelopment Project, Hobby Lobby, on November 14, 2014. These bonds shall be payable solely from the tax increment revenues and other funding as provided.

The bonds shall not, in any event, be a debt of the City, except to the extent of the pledge of the tax increment revenue for the payment of the principal and interest on the bonds. Therefore, no liability relating to the bonds is recorded.

The Tax Increment Financing Law allows for the increased property taxes generated by the improvement of blighted property to be used to pay for financing of community redevelopment projects. The City declares the area as substandard, blighted and in need of redevelopment and is required to prepare a redevelopment plan. TIF bonds may be issued for the acquisition of property, site preparation, and public improvements. An agreement is entered into between the City and the Developer and a base valuation is established. The base property valuation remains assessable to all taxing entities. Any increase in value and the resulting property taxes are used to pay off debt incurred for the redevelopment project within a 15- year period.

Information relevant to the TIF abatements granted by the City for the year ended September 30, 2022 follows:

Project	Years Remaining on Agreement	2022 TIF Valuation	Proceeds Paid During Y/E 9-30-22
NBC Capital (Ramada)	6	\$3,736,690	\$58,585
Westgate Center Redevelopment Project (Slumberland)	3	\$3,152,815	\$25,275
Westgate Center Redevelopment Project (Hobby Lobby)	7	\$2,717,750	\$30,659

The Employment and Investment Growth Act and the Nebraska Advantage Act provide benefits in the form of sales tax rebates for businesses which invest and/or increase employment by specified amounts. Businesses that qualify must be involved in research, data processing, finance or businesses transporting, wholesaling, storing, or selling products, but not retailers who do not make their own products. Businesses must propose a qualifying project and be approved by the State of Nebraska Department of Revenue. The obligations of each party are set out in a contract with the State. If the project qualifies for benefits, but later falls below the required levels of jobs or investment, the company receives no benefits for that year and one-seventh of the benefits already received are recaptured for each year the company fails to qualify.

City of Columbus, Nebraska
Notes to Financial Statements
September 30, 2022

Note 17: Tax Abatements - Continued

For the year ended September 30, 2022, the State of Nebraska on behalf of the City abated approximately \$18,500 in sales tax revenue under these two programs.

Note 18: Fund Balances

As of September 30, 2022, governmental fund balances are classified as follows:

	General Fund	Streets/ Engineering Fund	Sales Tax Fund	1/2 Cent Sales Tax Fund	ARP Act Fund	Other Governmental Funds	Total
Fund Balances							
Nonspendable:							
Gerrard Park Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,167	\$ 130,167
Total nonspendable	-	-	-	-	-	130,167	130,167
Restricted for:							
Debt service	-	-	-	3,644,426	-	2,765,683	6,410,109
Public safety	-	-	-	-	-	341,547	341,547
Airport	-	-	-	-	-	890,885	890,885
Capital improvements	-	3,598,579	9,456,452	-	13,251	-	13,068,282
Housing	-	-	-	-	-	52,988	52,988
Economic Development	-	-	-	-	-	2,626,126	2,626,126
Library	-	-	-	-	-	3,471,813	3,471,813
Total restricted	-	3,598,579	9,456,452	3,644,426	13,251	10,149,042	26,861,750
Committed to:							
Library Endowment	-	-	-	-	-	2,065,489	2,065,489
Total committed	-	-	-	-	-	2,065,489	2,065,489
Assigned to:							
Pension benefits	84,270	-	-	-	-	-	84,270
Library	92,538	-	-	-	-	-	92,538
Total assigned	176,808	-	-	-	-	-	176,808
Unassigned	4,218,553	-	-	-	-	-	4,218,553
Total fund balances	\$ 4,395,361	\$ 3,598,579	\$ 9,456,452	\$ 3,644,426	\$ 13,251	\$ 12,344,698	\$ 33,452,767

Required Supplementary Information

City of Columbus, Nebraska
Schedule of Receipts, Disbursements and Changes in Fund Balances –
Budget to Actual – Budget Basis – General Fund
For the Year Ended September 30, 2022

	Budgeted Amount Original and Final	Actual	Variance With Final Positive (Negative)
Revenues			
Property taxes	\$ 5,648,105	\$ 6,395,999	\$ 747,894
Fees, taxes, permits, and licenses	501,800	704,410	202,610
Sales tax	1,354,783	1,380,394	25,611
Donations	355,034	158,285	(196,749)
Charges for services	2,328,600	2,165,577	(163,023)
Grants	1,868,200	296,786	(1,571,414)
Other local revenues	17,500	371,228	353,728
Investment income	80,000	36,678	(43,322)
	<u>12,154,022</u>	<u>11,509,357</u>	<u>(644,665)</u>
Expenditures			
General government	2,197,677	2,177,801	19,876
Public safety	7,189,018	7,873,297	(684,279)
Parks and recreation	5,442,413	5,593,836	(151,423)
Community development	570,840	637,821	(66,981)
Capital outlay	26,060,110	23,394,573	2,665,537
	<u>41,460,058</u>	<u>39,677,328</u>	<u>1,782,730</u>
Deficiency of Revenues Under Expenditures			
	<u>(29,306,036)</u>	<u>(28,167,971)</u>	<u>1,138,065</u>
Other Financing Sources			
Proceeds from issuance of bonds and notes	5,000,000	-	(5,000,000)
Transfers in (out), net	25,022,197	24,534,727	(487,470)
	<u>30,022,197</u>	<u>24,534,727</u>	<u>(5,487,470)</u>
Change in Fund Balance	<u>\$ 716,161</u>	<u>\$ (3,633,244)</u>	<u>\$ (4,349,405)</u>

City of Columbus, Nebraska
Schedule of Receipts, Disbursements and Changes in Fund Balances –
Budget to Actual – Budget Basis – Streets/Engineering Fund
For the Year Ended September 30, 2022

	Budgeted Amount Original and Final	Actual	Variance With Final Positive (Negative)
Revenues			
Grants	\$ 264,000	\$ 3,259,296	\$ 2,995,296
Fees, taxes, permits, and licenses	2,866,056	3,167,207	301,151
Charges for services	106,100	349,535	243,435
Other revenues	513,005	522,277	9,272
Investment income	10,000	23,503	13,503
	<u>3,759,161</u>	<u>7,321,818</u>	<u>3,562,657</u>
Expenditures			
Public works	3,342,756	3,073,891	268,865
Capital outlay	11,552,480	10,138,944	1,413,536
	<u>14,895,236</u>	<u>13,212,835</u>	<u>1,682,401</u>
Deficiency of Revenues Under Expenditures	<u>(11,136,075)</u>	<u>(5,891,017)</u>	<u>5,245,058</u>
Other Financing Sources			
Transfers in (out), net	6,351,762	4,291,821	(2,059,941)
	<u>6,351,762</u>	<u>4,291,821</u>	<u>(2,059,941)</u>
Change in Fund Balance	<u><u>\$ (4,784,313)</u></u>	<u><u>\$ (1,599,196)</u></u>	<u><u>\$ 3,185,117</u></u>

City of Columbus, Nebraska
Schedule of Receipts, Disbursements and Changes in Fund Balances –
Budget to Actual – Budget Basis – Sales Tax Fund
For the Year Ended September 30, 2022

	Budgeted Amount Original and Final	Actual	Variance With Final Positive (Negative)
Revenues			
Sales tax	\$ 4,841,670	\$ 6,196,648	\$ 1,354,978
Investment income	100,000	51,554	(48,446)
Total revenues	<u>4,941,670</u>	<u>6,248,202</u>	<u>1,306,532</u>
Expenditures			
Other expenses	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>4,941,670</u>	<u>6,248,202</u>	<u>1,306,532</u>
Other Financing Sources			
Transfers in (out), net	<u>(10,202,336)</u>	<u>(7,507,338)</u>	<u>2,694,998</u>
Total other financing sources	<u>(10,202,336)</u>	<u>(7,507,338)</u>	<u>2,694,998</u>
Change in Fund Balance	<u>\$ (5,260,666)</u>	<u>\$ (1,259,136)</u>	<u>\$ 4,001,530</u>

City of Columbus, Nebraska
Schedule of Receipts, Disbursements and Changes in Fund Balances –
Budget to Actual – Budget Basis – ½ Cent Sales Tax Fund
For the Year Ended September 30, 2022

	Budgeted Amount Original and Final	Actual	Variance With Final Positive (Negative)
Revenues			
Sales taxes	\$ 2,633,330	\$ 2,819,450	\$ 186,120
Investment income	25,000	58,507	33,507
Total revenues	<u>2,658,330</u>	<u>2,877,957</u>	<u>219,627</u>
Expenditures			
Principal	600,000	-	600,000
Other	627,807	628,204	(397)
Total expenditures	<u>1,227,807</u>	<u>628,204</u>	<u>599,603</u>
Excess of Revenues Over Expenditures	<u>1,430,523</u>	<u>2,249,753</u>	<u>819,230</u>
Other Financing Sources			
Proceeds from issuance of bonds and notes	-	8,177	8,177
Transfers in (out), net	(11,576,350)	(12,200,005)	(623,655)
Total other financing sources	<u>(11,576,350)</u>	<u>(12,191,828)</u>	<u>(615,478)</u>
Change in Fund Balance	<u>\$ (10,145,827)</u>	<u>\$ (9,942,075)</u>	<u>\$ 203,752</u>

City of Columbus, Nebraska
Schedule of Receipts, Disbursements and Changes in Fund Balances –
Budget to Actual – Budget Basis – ARP Act Fund
For the Year Ended September 30, 2022

	Budgeted Amount Original and Final	Actual	Variance With Final Positive (Negative)
Revenues			
Investment income	\$ -	\$ 13,251	\$ 13,251
Total revenues	-	13,251	13,251
Excess of Revenues Over Expenditures	-	13,251	13,251
Change in Fund Balance	\$ -	\$ 13,251	\$ 13,251

City of Columbus, Nebraska
Note to Required Supplementary Information
For the Year Ended September 30, 2022

Note 1: Budgetary Accounting

Annual budgets are adopted on a basis consistent with the Nebraska Budget Act. The Nebraska Budget Act requires that the City adopt its budget on a *cash basis*. All annual appropriations lapse at fiscal year-end.

The appropriated budget is prepared by fund, function, and department. The City’s department heads may make transfers of appropriations within a fund with the City Administrator’s approval. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the city level.

Encumbrances (e.g., purchase orders, contracts) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be re- appropriated and honored during the subsequent year.

Amounts presented on a non-GAAP budget basis of accounting differ from those presented in accordance with GAAP due to the treatment afforded accruals, encumbrances, and funds for which legally adopted annual budgets are established. A reconciliation for the year ended September 30, 2022, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	General Fund	Streets/ Engineering Fund	Sales Tax Fund	1/2 Cent Tax Fund	ARP Act Fund
Net change in fund balances:					
Balance on a GAAP basis	\$ (4,223,002)	\$ (1,617,560)	\$ (1,148,381)	\$ (10,501,152)	\$ 13,251
Basis differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds	576,600	18,364	(110,755)	559,077	-
Perspective differences occur because of the structure of funds used for budgeting differs from financial statement fund types	13,158	-	-	-	-
	<u>\$ (3,633,244)</u>	<u>\$ (1,599,196)</u>	<u>\$ (1,259,136)</u>	<u>\$ (9,942,075)</u>	<u>\$ 13,251</u>

Supplementary Information

City of Columbus, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice/Bulletproof Vest Partnership Program	16.607		\$ -	\$ 4,030
	Total Assistance Listing Number 16.607		-	4,030
U.S. Department of Transportation/Nebraska Department of Transportation/Highway Planning and Construction Cluster/Highway Planning and Construction	20.205	XL0729, XL0733	-	3,157,890
	Total Highway Planning and Construction Cluster		-	3,157,890
U.S. Department of Transportation/Nebraska Department of Transportation/Highway Safety Cluster/ State and Community Highway Safety National Priority Safety Programs	20.600 20.616	ZU2202, ZU2194, ZZ2217, ZU2256 ZZ2262, ZV2277	- -	15,318 8,373
	Total Highway Safety Cluster		-	23,691
U.S. Department of Transportation/Nebraska Department of Transportation/ Formula Grants for Rural Areas	20.509	PI12178	-	115,757
	Total Assistance Listing Number 20.509		-	115,757
U.S. Department of Transportation/Nebraska Department of Aeronautics/ Airport Improvement Program	20.106	3-31-0019-013-2019	-	32,000
	Total Assistance Listing Number 20.106		-	32,000
			<u>\$ -</u>	<u>\$ 3,333,368</u>

City of Columbus, Nebraska
Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the City of Columbus, Nebraska under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City of Columbus, Nebraska, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Columbus, Nebraska.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3: Indirect Cost Rate

The City of Columbus, Nebraska has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



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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*

Independent Auditor's Report

The Honorable Mayor and City Council
City of Columbus, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Columbus, Nebraska (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 22, 2023, which contained an "Emphasis of Matter" paragraph regarding a change in accounting principle.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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 deficiency described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and 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 the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

FORVIS,LLP

Omaha, Nebraska
June 22, 2023



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Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

The Honorable Mayor and City Council
City of Columbus, Nebraska

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Columbus, Nebraska's (the City's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended September 30, 2022. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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.

The Honorable Mayor and City Council
City of Columbus, Nebraska
Page 53

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

FORVIS,LLP

Omaha, Nebraska
June 22, 2023

City of Columbus, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended September 30, 2022

Section II – Financial Statement Findings

Reference Number	Finding
2022-001	<p>Audit Adjustments Proposed and Capital Asset Module</p> <p>Criteria – Management is responsible for the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.</p> <p>Condition – Audit adjustments were proposed to properly report various areas of financial reports. In addition, reconciliation of the City’s capital asset module and general ledger was not performed on a timely basis and resulted in delays in the financial statement preparation process.</p> <p>Cause – Procedures were not maintained throughout the year that allowed for proper evaluation of potential adjustments that, individually or in the aggregate, had a significant effect on the financial statements.</p> <p>Effect – Current year adjustments were identified through assistance from the auditor.</p> <p>Recommendation – Management should consider modification to procedures to ensure controls and resources are in place to allow for preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management should also reconcile the general ledger to the capital asset module periodically throughout the year.</p> <p>Views of responsible officials and planned corrective action – Management has reviewed the adjustments and will implement procedures to identify and record any necessary entries in the future.</p>
2022-002	<p>Segregation of Duties</p> <p>Criteria – Management is responsible for the proper segregation of duties to mitigate the risk of loss, theft or misuse of City funds.</p> <p>Condition – Due to the limited number of City personnel, the City’s financial recording, access, and reconciling duties are concentrated with a few individuals.</p> <p>Effect – Certain City personnel can handle all aspects of processing a transaction from start to finish with no oversight.</p>

City of Columbus, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended September 30, 2022

Section II – Financial Statement Findings - Continued

Reference Number	Finding
2022-002 - Continued	<p>Cause – Due to the limited number of City personnel, segregation of duties is not possible.</p> <p>Recommendation – Management should consider the necessity of hiring additional City personnel, while considering the benefits associated with the increase in costs. In addition, the City should consider strengthening existing compensating controls or further separating duties to existing personnel.</p> <p>View of responsible officials and planned corrective action – Management will monitor the duties of individual staff and continue to segregate duties as we are able. The addition of personnel is cost prohibitive due to budget constraints.</p>

Section III – Federal Award Findings and Questioned Costs

No matters are reportable

City of Columbus, Nebraska
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2022

Reference Number	Summary of Finding	Status
2021-001	Audit Adjustments Proposed and Restatement of Beginning Balances	Partially Corrected – See 2022-001
2021-002	Segregation of Duties	Uncorrected – See 2022-002

FORVIS Report to the Honorable Mayor, City Council, and Management

City of Columbus, Nebraska

Results of the 2022 Financial Statement Audit, Including Required Communications

September 30, 2022

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended September 30, 2022• Conducted in accordance with our contract dated October 4, 2022
Our Responsibilities	<p>FORVIS is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.</p>
Extent of Our Communication	<p>In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.</p>
Independence	<p>The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.</p>

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Matter	Discussion
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: <ul style="list-style-type: none"> • The Honorable Mayor, City Council, and Management • Others within the City

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of September 30, 2022, on the following as required by GAGAS: <ul style="list-style-type: none"> • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of September 30, 2022, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance: <ul style="list-style-type: none"> • Opinion on compliance for the major federal award program • Report on internal control over compliance • Schedule of Expenditures of Federal Awards
Audit Scope & Inherent Limitations to Reasonable Assurance	A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal award program occurred.



Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- GASB 87, *Leases*

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Allowance for uncollectible receivables
- Unbilled revenue – utility accounts
- Depreciation on capital assets
- Self-insured health claims

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Determination of fair values
- Commitments and contingencies

Our Judgment About the Quality of the City's Accounting Principles

During the course of the audit, we made the following observations regarding the City's application of accounting principles:

- No matters are reportable

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Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- Adjustments to accrue additional accounts payable and related expense or capital assets
- Adjustments to record capital asset disposals and other capital asset activity

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Uncorrected audit misstatements pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are included as an attachment to this communication.

While these uncorrected misstatements were deemed to be immaterial to the current-year financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Other Required Communications

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- Capital asset-related transactions

Other Material Communication

Listed below is another material communication between management and us related to the audit:

- Management representation letter (see Attachments)



Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the City of Columbus, Nebraska (the City) as of and for the year ended September 30, 2022, in accordance with GAAS and GAGAS, we considered the City's internal control over financial reporting (internal control).

This consideration served as a basis for designing audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statements.

However, this consideration was **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 paragraphs 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.

This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:

- The Honorable Mayor, City Council, and Management
- Others within the City

Categorizing Deficiencies by Severity

Deficiency

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.



Significant Deficiency

A significant deficiency is a deficiency, or 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.



Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatements of the City's financial statements will not be prevented or detected and corrected on a timely basis.



Identified Deficiencies

We identified certain deficiencies in internal control that we consider to be a material weakness and other deficiencies that we consider to be a significant deficiency.

- Refer to the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

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Attachments

Management Representation Letter

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements

The detail of uncorrected misstatements identified as a result of our engagement are included herein.

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Representation of:

City of Columbus
2424 14th Street
Columbus, Nebraska 68602

Provided to:

FORVIS, LLP
Certified Public Accountants
1120 S 101st St Suite 410
Omaha, NE 68124

The undersigned (“We”) are providing this letter in connection with FORVIS’ audit of our financial statements as of and for the year ended September 30, 2022.

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to our major federal awards program as of and for the year ended September 30, 2022.

Our representations are current and effective as of the date of FORVIS’ report: June 22, 2023.

Our engagement with FORVIS is based on our contract for services dated: October 4, 2022.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to FORVIS’ report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of FORVIS’ Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.
3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of governing body meetings held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the governing body, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

5. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
6. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
7. We have identified and disclosed to you any violations or possible violations of laws, regulations, including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
8. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
9. We have a process to track the status of audit findings and recommendations.
10. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to

address any significant findings and recommendations made in such audits, attestation engagements, or other studies.

11. We have provided our views on any findings, conclusions, and recommendations, as well as our planned corrective actions with respect thereto, to you for inclusion in the findings and recommendations referred to in your report on internal control over financial reporting and on compliance and other matters based on your audit of the financial statements performed in accordance with *Government Auditing Standards*.

Federal Awards Programs (Uniform Guidance)

12. We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.
13. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
14. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.
15. Federal awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the City's financial statements.
16. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
17. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
18. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
19. We are responsible to understand and comply with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the City has complied with all applicable compliance requirements.
20. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
21. We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.

22. The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
23. The costs charged to federal awards are in accordance with applicable cost principles.
24. The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.
25. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.
26. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
27. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.
28. Except as described in the schedule of findings and questioned costs, we are in agreement with the findings contained therein and our views regarding any disagreements with such findings are consistent, as of the date of this letter, with the description thereof in that schedule.
29. We are responsible for taking corrective action on any audit findings and have developed a corrective action plan that meets the requirements of Uniform Guidance.
30. The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
31. The reporting package does not contain any protected personally identifiable information.
32. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

Misappropriation, Misstatements, & Fraud

33. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
34. We have no knowledge of fraud or suspected fraud affecting the City involving:

- a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
35. We understand that the term “fraud” includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity’s assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
36. We have no knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, customers, regulators, citizens, suppliers, or others.
37. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

38. We acknowledge the current economic volatility presents difficult circumstances and challenges for our industry. Entities are potentially facing declines in the fair values of investments and other assets, declines in the volume of business, contributions, constraints on liquidity, difficulty obtaining financing or bonding, etc. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to asset values, allowances for accounts and notes receivable, net realizable value of inventory, etc., that could negatively impact the City’s ability to meet debt covenants or maintain sufficient liquidity.

We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the City’s financial statements. Further, management and governance are solely responsible for all aspects of managing the City, including questioning the quality and valuation of investments, inventory, and other assets; reviewing allowances for uncollectible amounts, etc.

Related Parties

39. We have disclosed to you the identity of all of the entity’s related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

40. We understand that the term related party refers to:

- Affiliates

- Trusts for the benefits of employees, such as pension trusts that are managed by or under the trusteeship of management
- City Council members and members of their immediate families
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings, & Regulations

41. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
42. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
43. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
44. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Nonattest Services

45. You have provided nonattest services, including the following, during the period of this engagement:
 - Preparing a draft of the financial statements and related notes.
 - Preparing a draft of the schedule of expenditures of federal awards.
 - Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse
 - Preparing entries to convert cash basis accounting records to accrual basis accounting records.
46. With respect to these services:
 - a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.

- b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
- c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
- d. We have evaluated the adequacy of the services performed and any findings that resulted.
- e. Established and maintained internal controls, including monitoring ongoing activities.
- f. We have received the deliverables from you and have stored these deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

- 47. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
- 48. With regard to supplementary information:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
 - c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- 49. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

Transactions, Records, & Adjustments

- 50. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 51. The City has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements.
- 52. We have everything we need to keep our books and records.
- 53. We have disclosed any significant unusual transactions the City has entered into during the period, including the nature, terms, and business purpose of those transactions.
- 54. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.

55. We believe the effects of the uncorrected financial statement misstatements and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Governmental Accounting & Disclosure Matters

56. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
57. With regard to deposit and investment activities:
- a. All deposit and investment transactions have been made in accordance with legal and contractual requirements.
 - b. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - c. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
58. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
59. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
60. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
61. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
62. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
63. The City has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
64. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements other than those that have been disclosed in the notes to the financial statements.
65. The City's ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.

66. The supplementary information required by the Governmental Accounting Standards Board, consisting of budgetary comparisons, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

General Government Matters

67. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
68. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
69. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
70. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
71. We have appropriately disclosed that the City is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.

Accounting & Disclosure

72. All transactions entered into by the City are final. We are not aware of any unrecorded transactions, side agreements, or other arrangements (either written or oral) that are in place.
73. Except as reflected in the financial statements, there are no:
- a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, or fund balance.
 - b. Material transactions omitted or improperly recorded in the financial records.
 - c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.

- d. Events occurring subsequent to the statement of net position date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
 - e. Agreements to purchase assets previously sold.
 - f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
 - g. Guarantees, whether written or oral, under which the City is contingently liable.
 - h. Known or anticipated asset retirement obligations.
74. Except as disclosed in the financial statements, the City has:
- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
 - b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

Revenue, Accounts Receivable, & Inventory

75. Adequate provisions and allowances have been accrued for any material losses from:
- a. Uncollectible receivables.
 - b. Excess or obsolete inventories.

Estimates

76. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
77. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that “near term” means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of business or revenues, existing at the date of the financial statements that would make the City vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

78. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management’s intent and ability to carry out its stated course of action.

- b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
- c. The significant assumptions appropriately reflect market participant assumptions.
- d. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
- e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Tax-Exempt Bonds

79. Tax-exempt bonds issued have retained their tax-exempt status.
80. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

New Accounting Standards

GASB Statement 87, Leases

81. In connection with the adoption of GASB Statement No. 87, *Leases* (GASB 87), we represent the following:
 - a. We have identified a complete population of potential leases as of the implementation date.
 - b. We have reviewed all significant contracts to identify lease and nonlease components as of the earliest date of adoption. Allocation of contract prices between lease and nonlease components are based upon standalone prices or other reasonable factors.
 - c. Measurements of the lease assets and liabilities are based upon facts and circumstances that existed at the beginning of the period of implementation.
 - d. The estimates related to any options to extend or terminate the lease terms within the measurement of lease assets and liabilities agree to management's plans for the leases.
 - e. The discount rates for each lease are based upon what would be obtained by the City for similar loans as an incremental rate.
 - f. We have adequate controls in place to prevent and/or detect errors in lease assets and liabilities on a recurring basis.
 - g. The footnotes to the financial statements appropriately describe the adoption of GASB 87 and include all additional disclosures required under the Statement.

City of Columbus, Nebraska

Page 12

DocuSigned by:



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Tara Vasicek, City Administrator
Tara.vasicek@columbusne.us

DocuSigned by:



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Heather Lindsley, Finance Director
Heather.lindsley@columbusne.us

City of Columbus
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	201,850,720	47,125	201,897,845	0.02%
Total Liabilities & Deferred Inflows	(48,830,307)		(48,830,307)	
Total Net Position	(153,020,413)	(47,125)	(153,067,538)	0.03%
General Revenues & Transfers	(25,424,888)		(25,424,888)	
Net Program Revenues/ Expenses	18,618,375	(1,546)	18,616,829	-0.01%
Change in Net Position	(6,806,513)	(1,546)	(6,808,059)	0.02%

City of Columbus
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

General Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	9,645,055	47,125	9,692,180	0.49%
Total Liabilities & Deferred Inflows	(5,249,694)		(5,249,694)	
Total Fund Balance	(4,395,361)	(47,125)	(4,442,486)	1.07%
Revenues	(10,833,930)	(1,546)	(10,835,476)	0.01%
Expenditures	39,591,660		39,591,660	
Change in Fund Balance	(4,223,002)	(1,546)	(4,224,548)	0.04%

Client: City of Columbus
Period Ending: September 30, 2022

General Fund
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

Description	Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred		Liabilities &		Revenues		Expenditures		Fund Balance		Net Effect on Following Year				
			Outflows		Deferred Inflows								Change in Fund Balance		Fund Balance		
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	
To record balances of Senior Center Advisory board as a blended component unit		F	47,125		0			(1,546)		0		(45,579)			47,125		(47,125)
	Cash		47,125														
	Revenues							(1,546)							47,125		
	Fund Balance											(45,579)					(47,125)
Total passed adjustments			47,125		0			(1,546)		0		(45,579)			47,125		(47,125)
								Impact on Change in Fund Balance				(1,546)					
								Impact on Fund Balance				(47,125)					

10.A.2. Change to public property director and parks and recreation manager positions.



The City of Columbus

RESPONSIBLE • RESPONSIVE • REPUTABLE

Administration Office (402) 562-4232

Fax (402) 563-1380

MEMORANDUM

DATE: June 7, 2023

FROM: Tara Vasicek, City Administrator

TO: Public Finance, Judiciary & Personnel Committee

RE: Change to Public Property Director and Park & Rec Manager positions

RECOMMENDATION:

To approve the changes to the staffing of the Public Property Director and Park and Recreation Manager positions.

DISCUSSION:

The Divisions that are managed by the Public Property Director have been steadily growing for many years. When the Public Property Director position was created many of the divisions today did not exist, including Columbus Area Transit, Quail Run Golf Course, the heavily utilized Senior Center, Plunge, Aquatic Center and Park & Rec programming. Park and Recreation programming has been the most recent growth area for the Public Property Division.

Because of this growth and the expected continued growth, the time has come to reallocate the divisions that are currently under the management of the Public Property Director. After careful consideration, I would recommend the following.

Current	Grade	Salary	FICA/MED	Pension	Insurances	Total Wages
Public Property Director <i>Director of Park & Rec, Park & Rec Maintenance, Senior Center, CAT, Cemetery, Golf, Aquatics</i>	C6	121,222.40	9,273.51	7,273.34	29,350.00	167,119.26
Park & Recreation Manager <i>Manages Park and Recreation Programing and Facility Use</i>	C2	95,097.60	7,274.97	5,705.86	29,350.00	137,428.42
Total						304,547.68
Proposed						
Public Property Director <i>Director of Senior Center, CAT, Cemetery & Golf</i>	C4	106,392.00	8,138.99	6,383.52	29,350.00	150,264.51
Park & Recreation Director <i>Director of Park and Recreation, Park Maintnenace & Aquatics</i>	C4	106,392.00	8,138.99	6,383.52	29,350.00	150,264.51
Total						300,529.02

FISCAL IMPACT: shown above.

SIGNATURE:

By: 

11. **REPORTS OF SPECIAL COMMITTEES - None**

12. **REPORTS ON LEGISLATION - None**

13. **NEW BUSINESS**

13.A.Appointment of Dustin Balesteri as police officer.

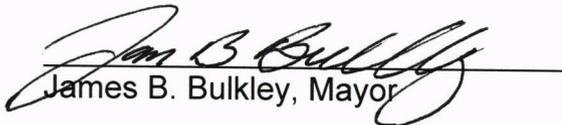
MEMORANDUM

DATE: June 22, 2023
TO: City Council Members
FROM: James B. Bulkley, Mayor
SUBJECT: Appointment

With your permission, I wish to submit the name **Dustin Balesteri** for conditional appointment as Police Officer, subject to successful completion of all tests and training. The Civil Service Commission certified this candidate at their May 2, 2023 meeting. Per Council Rules, the two-week waiting period for the appointment of a Police Officer is waived.

Dustin Balesteri is a graduate of Republic High School in Republic, Missouri. Prior to moving to Columbus in 2019, he worked as an Operations Manager/Driver for FedEx Ground in Beatrice, NE. Dustin is currently employed at Husker Steel, where he works as a Drafter.

Mr. Balesteri will attend the Nebraska Law Enforcement Academy and the Columbus Police Department's Field Training course. This is a budgeted position.


James B. Bulkley, Mayor

13.B. Quote from Rosenbauer in the amount of \$136,835 for ladder truck repairs for fire department plus additional allowance of \$23,165 for unforeseen findings for a total of \$160,000.

**Columbus Fire Department
Memorandum
For Record**

DATE: 20 June 2023
TO: Tara Vasicek, City Administrator
FROM: Ryan Gray, Fire Chief
RE: Repairs to Ladder Truck
RECOMMENDATION:

Approve the quote for repairs to the fire department's ladder truck.

DISCUSSION:

Earlier in the budget year, Council approved the re-allocation of \$160,000 of capital funds from repeaters to ladder truck repairs. We are at the point now that the ladder truck has had the engine work completed locally using donated funds from the Forsberg Trust, which has allowed us to put all \$160,000 toward the specialized repairs that are required. We will need to get the truck to Minnesota for repairs to the electrical system, hydraulic system, and other items that require the manufacturer to repair.

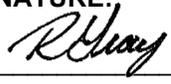
Currently the quote is for \$136,835, but will most likely increase based on findings from diagnostics. In the case that the repairs exceed the attached quote, the vendor will report to myself what those are including a quote for the additional work. I will consult with the City Administrator and Finance Director prior to exceeding the attached quote, but the decision to make other repairs must be made in a short period of time so further council action will not be possible prior to completing the repairs. Any additional repairs made will be shared with the City Council at a future date.

These repairs are essential to fire service operations within the City. I feel that these repairs will hold us over for 3-5 more years and allow for a solid replacement plan to be established. Current prices for a new ladder truck range from \$1,500,000 to \$2,000,000 and have lead times that can exceed 2 years.

FISCAL IMPACT: As stated above, the \$160,000 is in the current CIP for these repairs.

ALTERNATIVES: If we do not complete these needed repairs, we would need to start looking at replacement options.

SIGNATURE:

BY: 

CITY ADMINISTRATOR: 

QUOTE

Sold To:
Columbus Fire and Rescue
2424 14th Street/PO Box 1677
Columbus, NE 68602

Quote #:	60010
Salesperson:	JO
Customer:	101394
Cust PO:	
Date	6/1/2023

Ship To:
Columbus Fire and Rescue
1459 26th Ave
Columbus, NE 68602



Contact: Derek Salak
Phone: (402) 564-8127

Quote	Expires	Ship Via	F.O.B.	Terms	
				Net 30	
Line	Item	Quantity	UOM	Unit Price	Amount
1	VIN: 71440/TREX B36/#3077 A1M0024-0001				\$0.00
2	Annual Pump Test	1		\$350.00	\$350.00
3	Kussmaul Pump Replacement	3		\$165.00	\$495.00
4	Boom issue -2 hours diagnostic time will be given If more time is needed will be quoted to customer	2		\$165.00	\$330.00
5	If Repair labor & parts are needed will be quoted at time for approval				\$0.00
6	Screens - 2 hours diagnostic time will be given If more time is needed will be quoted to customer	2		\$165.00	\$330.00
7	If Repair labor & parts are needed will be quoted at time for approval				\$0.00
8	Seals on boom for the water going to nozzle - 2 hours diagnostic time will be given	2		\$165.00	\$330.00
9	If more time is needed will be quoted to customer If Repair labor & parts are needed will be quoted				\$0.00
10	at time for approval				\$0.00
11	10 year hose Replacement From Quote 41361	1		\$135,000.00	\$135,000.00
Quote Amount					\$136,835.00
Discount					
Freight					
Sales Tax					
Total USD					\$136,835.00

13.C. Quote from Busch Equipment Company, LLC in the amount of \$15,000 for grain vacuum for agricultural rescue grain bin facility.

**Columbus Fire Department
Memorandum
For Record**

DATE: 27 June 2023
TO: Tara Vasicek, City Administrator
FROM: Ryan Gray, Fire Chief
RE: Ag Rescue Facility

RECOMMENDATION:

Purchase the Conveyair Ultima 62 Grain Vac from Busch Equipment Company LLC. for use at the fire department's ag rescue/grain bin facility.

DISCUSSION:

In order to simulate grain flow in the new grain bin rescue facility, a grain vac is required. This grain vac is mobile and can be used in real world rescue scenarios both in our district and by request for mutual aid in another district. This unit will be purchased from a local company and project donor, which will better allow for any required maintenance and upkeep.

FISCAL IMPACT:

The cost of this unit is \$15,000. The grain bin project has received a total of \$116,750 in donations and to this point, \$95,348.80 has been spent on the construction. With the purchase of this equipment, it will bring our remaining funds to \$6,401.20. The remaining funds will be used for piping from the vac to the grain hopper and for other specialized rescue equipment.

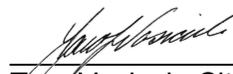
ALTERNATIVES:

N/A

SIGNATURES:



Ryan S. Gray, Fire Chief



Tara Vasicek, City Administrator



BUSCH EQUIPMENT COMPANY, LLC.

BUSCH EQUIPMENT COMPANY, LLC
2810 38TH STREET
COLUMBUS, NE 68601
(402) 563-1502

Sales Order

Order Number: 0021982

Order Date: 5/12/2023

Salesperson: JH

Customer Number: CFD

Sold To:

COLUMBUS FIRE DEPARTMENT
4630 HOWARD BLVD
COLUMBUS, NE 68601

Confirm To:

RYAN SABATA - 402-250-3674

Ship To:

COLUMBUS FIRE DEPARTMENT
4630 HOWARD BLVD
COLUMBUS, NE 68601

Customer P.O.	Ship VIA	F.O.B.	Terms
0512/Ryan	CPU	COLUMBUS	DUE ON RECEIPT

Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount
40183	EACH	1.00	0.00	0.00	15,000.00	15,000.00
CONVEYAIR ULTIMA 62			Whse: 001			
NO HOSES OR CARRIER						

Net Order:	15,000.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
Order Total:	15,000.00



Quote

BUSCH EQUIPMENT COMPANY, LLC.
 BUSCH EQUIPMENT COMPANY, LLC
 2810 38TH STREET
 COLUMBUS, NE 68601
 (402) 563-1502

Order Number: 0022005
 Order Date: 6/26/2023

Salesperson: JH
 Customer Number: CFD

Sold To:
 COLUMBUS FIRE DEPARTMENT
 4630 HOWARD BLVD
 COLUMBUS, NE 68601

Ship To:
 COLUMBUS FIRE DEPARTMENT
 4630 HOWARD BLVD
 COLUMBUS, NE 68601

Confirm To:
 RYAN SABATA - 402-250-3674

Customer P.O.	Ship VIA	F.O.B.	Terms			
	BEST WAY	COLUMBUS	DUE ON RECEIPT			
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount
40183	EACH	1.00	0.00	0.00	22,000.00	22,000.00
CONVEYAIR ULTIMA 62 (USED)			Whse: 000			

Net Order:	22,000.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
Order Total:	22,000.00



EQUIPMENT COMPANY, LLC.
BUSCH EQUIPMENT COMPANY, LLC
2810 38TH STREET
COLUMBUS, NE 68601
(402) 563-1502

Quote

Order Number: 0022006
Order Date: 6/26/2023

Salesperson: JH
Customer Number: CFD

Sold To:
COLUMBUS FIRE DEPARTMENT
4630 HOWARD BLVD
COLUMBUS, NE 68601

Ship To:
COLUMBUS FIRE DEPARTMENT
4630 HOWARD BLVD
COLUMBUS, NE 68601

Confirm To:
RYAN SABATA - 402-250-3674

Customer P.O.	Ship VIA	F.O.B.	Terms			
	BEST WAY	COLUMBUS	DUE ON RECEIPT			
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount
40183	EACH	1.00	0.00	0.00	33,420.00	33,420.00
CONVEYAIR ULTIMA 62 (NEW)		Whse: 000				

Net Order:	33,420.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
Order Total:	33,420.00

13.D.Plans, specifications, and estimate of cost in the amount of \$500,000 for Storm Water Drainage and Sidewalk Improvements 2023 and authorization to advertise for bids (Plans and specifications are on file in the engineering office).

The City of **Columbus**

MEMORANDUM

DATE: June 29, 2023
FROM : Richard J. Bogus, City Engineer
TO: Tara Vasicek, City Administrator
RE: Storm Water Drainage and Sidewalk Improvements 2023

RECOMMENDATION:

I recommend approval of the plans, specifications, Engineer's Estimate of Cost in the amount of \$500,000 for the above referenced project and to authorize staff to advertise for bids.

DISCUSSION:

The projects include the following (refer to the attached drawings):

- East Park Rain Garden Storm Sewer Overflow Piping

The existing storm sewer pipe is mostly blocked and not providing adequate discharge of the rain garden. The existing storm sewer route is not direct, through trees, near a house and not in an existing easement. A new and straighter route was designed and easements obtained from property owners.

- 3rd Avenue Trail Connection from 19th to 23rd Streets

The 3rd Avenue viaduct trail ends on at the 19th Street intersection. This project would construct an 8-foot wide concrete trail connecting the viaduct trail to the (pending) newly constructed 3rd Avenue and 23rd Street signalized intersection.

- 19th Street Sidewalk from 3rd to 10th Avenues

Requests from the public in the area were made to provide a 4-foot wide concrete sidewalk connecting the 3rd Avenue trail to 10th Avenue and those sidewalks constructed over the past few years along 10th Avenue. There were two routes established. These routes were provided to residential and commercial property owners adjacent to 19th Street the west end. At the time of this memo, every received selection was for Option B which is crossing 19th Street and placing the sidewalk on the south side.

Construction on all work is scheduled to begin this summer and completed by this fall, pending contractor availability and award.

Project is designed by and construction observation will be overseen by the Engineering Department. If you have any questions, please feel free to contact me.

FISCAL IMPACT:

CIP No. 23-021 in the amount of \$225,000; CIP No. 23-046 in the amount of \$250,000; and CIP No. 23-043 in the amount of \$125,000.

The Engineering Department is providing the design and construction phase services resulting in a sales tax savings to the project cost of an estimated 15 to 20 percent of the construction cost.

ALTERNATIVE:

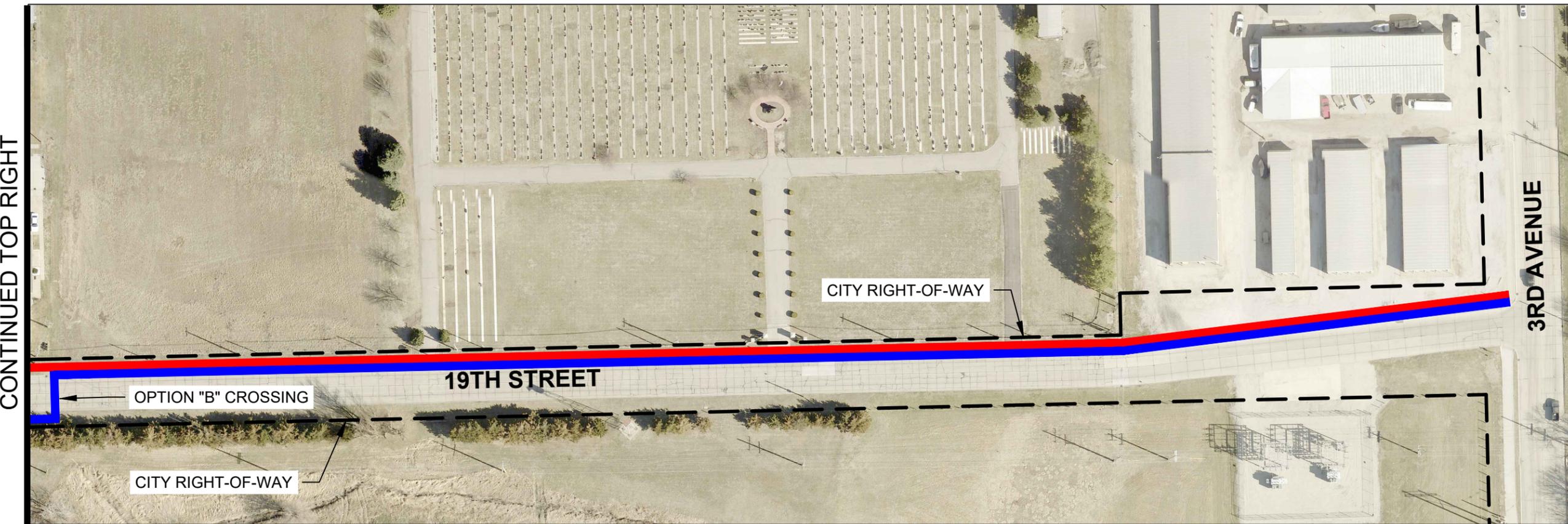
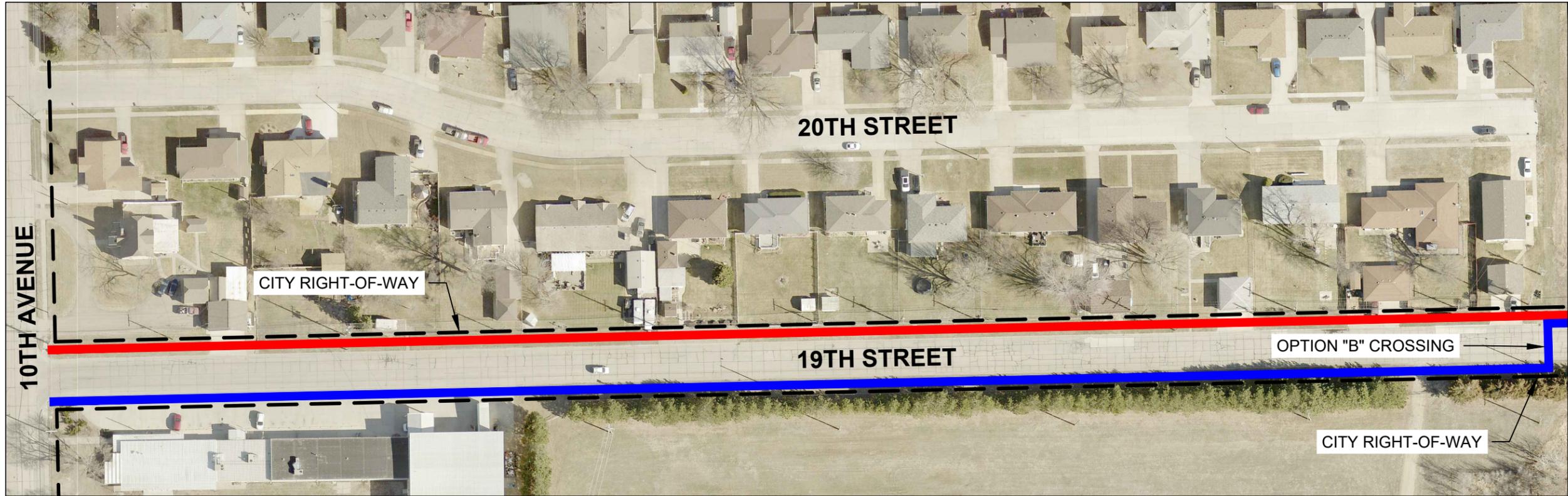
Do not approve.

SIGNATURE:

By: Richard J. Bogus

Approved By: [Signature]

PROPOSED SIDEWALK ROUTES 19TH STREET



OPTION "A" CONTINUOUS ROUTE ON NORTH SIDE OF 19TH STREET (10TH AVE. TO 3RD AVE.)



OPTION "B" ADD CROSSING ON EAST SIDE OF FAIRVIEW ADDITION

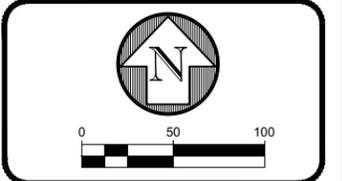
PRELIMINARY LAYOUT

NOT APPROVED FOR CONSTRUCTION



ENGINEERING DEPARTMENT
2424 14th Street - P.O. Box 1677 - Columbus, NE 68602-1677
City Engineer (402) 562-4235

No.	Revision/Issue	Date



NOTES

NEBRASKA 1 CALL
www.netcall.com

Statewide 1-800-331-5666
Nationwide 811

Project Name and Location

Project No.

Date 06/20/2023

Sheet PRELIM

FILE SIZE: 2.88 MB
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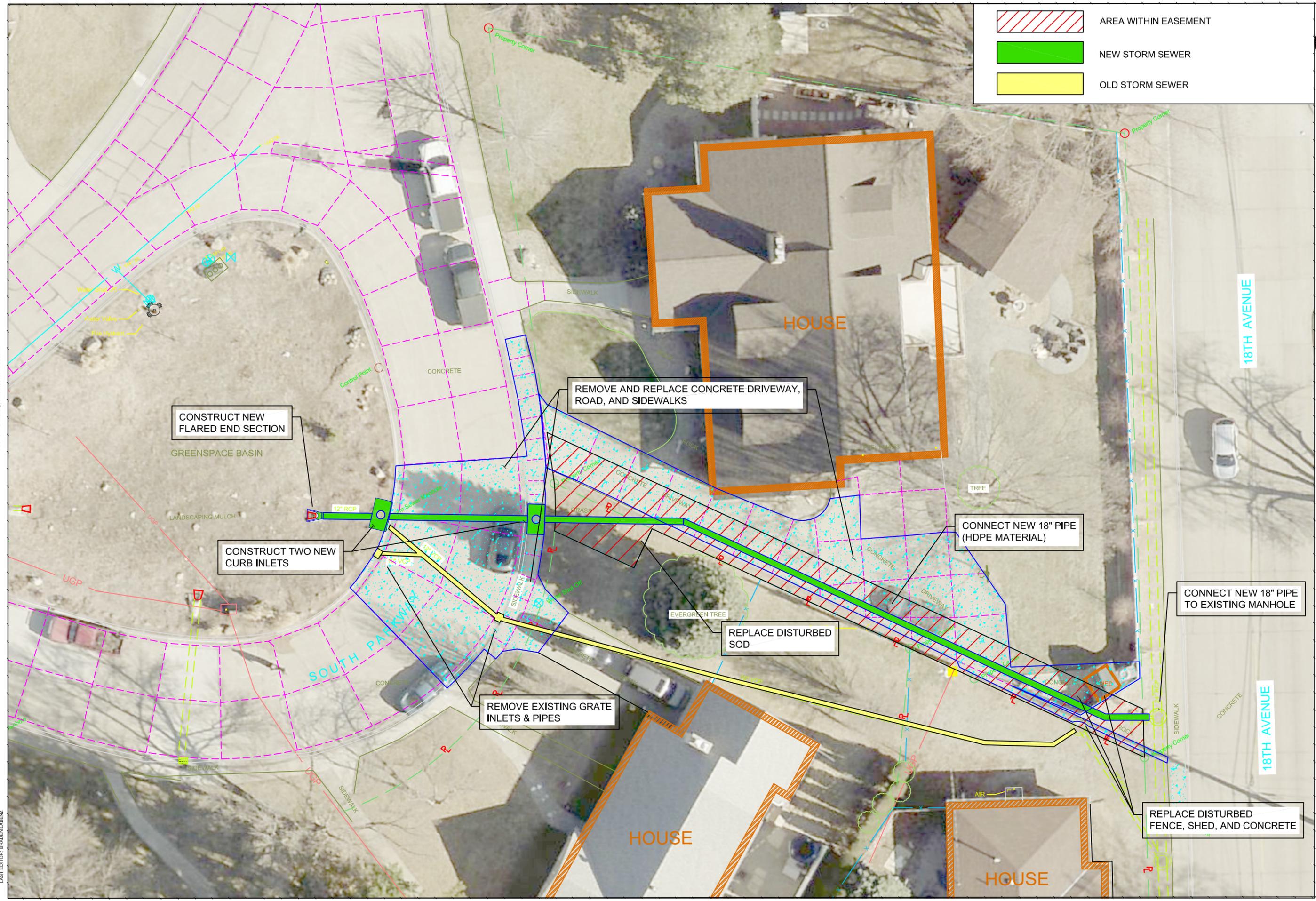
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Plot Date: Friday, June 23, 2023 1:08:41 PM

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Last Saved: Friday, June 23, 2023 1:17:39 PM
Last Editor: JON LOVELL

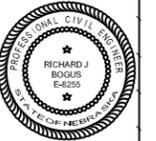
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FILE NAME: CIP23-021 OVERALL CONCEPT.DWG

PLOT SIZE: Tabloid Landscape
PLOT DATE: Monday, June 26, 2023 10:38:23 AM

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LAST SAVED: Monday, June 26, 2023 10:35:17 AM
LAST EDITOR: BRINDEN JENSEN



	AREA WITHIN EASEMENT
	NEW STORM SEWER
	OLD STORM SEWER



2424 14TH STREET
COLUMBUS, NE 68602-1677
(402) 562-4309



**SOUTH PARKWAY GREENSPACE
INFRASTRUCTURE 2023
OVERALL CONCEPT**

DRN BY: J.M.L.
DATE: 06/23/2023
PROJ: CIP-023-021



SHEET
EC-1

13.E. Comments from mayor and city council members.

14. RESOLUTIONS

14.A. Resolution No. R23-90 approving agreement with Sand Creek Construction Company in the amount of \$41,500 for design phase services for Centennial Park Splash Pad using design-build policy.

RESOLUTION NO. R23-90

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING THE DESIGN BUILD AGREEMENT WITH SAND CREEK CONSTRUCTION IN THE AMOUNT OF \$41,500 FOR DESIGN PHASE SERVICES FOR CENTENNIAL PARK SPLASH PAD; A COPY OF SAID AGREEMENT IS ATTACHED HERETO; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, Resolution R23-38 approved the use of the design-build delivery system for the Centennial Park Splash Pad, and

WHEREAS, Sand Creek Construction Company was selected to provide design services and construction of the Centennial Park Splash Pad in accordance with the city design build policy, and

WHEREAS, the guaranteed maximum price, substantial complete date, and final completion date will be provided in a future amendment.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that a design-build agreement with Sand Creek Construction in the amount of \$41,500 for design phase services for Centennial Park Splash Pad, a copy of which is attached hereto and incorporated herein by this reference, is hereby approved and ratified and the mayor is authorized, directed and empowered to execute the same on behalf of the City of Columbus, Nebraska.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

The City of **Columbus**

MEMORANDUM

DATE: June 29, 2023
FROM: Richard J. Bogus, P.E., City Engineer
TO: Tara Vasicek, City Administrator
RE: Centennial Park Splash Pad
Agreement between Owner and Design-Builder

RECOMMENDATION:

I recommend approval of the Resolution and Agreement between Owner and Design-Builder with Sand Creek Construction Company for design phase services of the above-referenced project.

DISCUSSION:

The Agreement is for design phase services including, field work and preliminary and final design services. In addition, the design-build team will provide documentation and cost estimates for use in the City submitted Land and Water Conservation Fund (LWCF) grant. The LCWF is due late summer/early fall with announced recipients in December 2023 or January 2024. Upon a successful receipt of the grant, an amendment for the construction phase services would be provided. The project is the design-build delivery method and the cost of this agreement will be included in a future guaranteed maximum price.

FISCAL IMPACT:

Lump sum \$41,500 which is Part of 2022-2023 budget CIP 21-067 in the amount of \$350,000.

ALTERNATIVE:

Do not approve.

CONCURRENCE:

By: *Douglas A Moore*

SIGNATURE:

By: *Richard J. Bogus*

Approved By: *[Signature]*

**AGREEMENT
BETWEEN OWNER AND DESIGN-BUILDER
ON THE BASIS OF A STIPULATED PRICE**

THIS AGREEMENT is by and between City of Columbus (“Owner”), and Sand Creek Construction Company (“Design-Builder”).

PROJECT INFORMATION

Project: Columbus NE, Centennial Park Splashpad

Design-Build Contract: Columbus NE, Centennial Park Splashpad, Project No. 230306 (“Contract”)

Engineer: Design-Builder has retained JEO Consulting Group, Inc. (“Engineer”) for the performance of professional engineering services under this Contract.

Authorized Representatives: Owner and Design-Builder each hereby designates a specific individual authorized to act as representative with respect to the performance of responsibilities under this Contract. Such an individual shall have authority to transmit instructions, receive formal notices, receive information, and render decisions relative to this Contract on behalf of the respective party that the individual represents.

1. Owner’s Authorized Representative: Rick Bogus, 2424 14th Street, PO Box 1677, Columbus, NE 68602-1677, rick.bogus@columbusne.us 402-562-4235
2. Design-Builder’s Authorized Representative: Troy Johnston, 1937 Chestnut Street, Wahoo, NE 68066 tjohnston@sandcreekcc.com 402-443-8008

Owner and Design-Builder further agree as follows:

ARTICLE 1 – THE WORK

1.01 *General Description of Work*

- A. Design-Builder shall complete all Work as specified or indicated in the Contract. The Work is generally described as the design and construction of the following: Centennial Park Splashpad; design and construction.

ARTICLE 2 – CONTRACT TIMES

2.01 *Time of the Essence*

- A. All time limits for Design-Builder’s attainment of Milestones, if any, Substantial Completion, and completion and readiness for final payment, as stated in the Contract, are of the essence of the Contract.

2.02 *Contract Times: Dates*

- A. Design-Builder will substantially complete the Work on or before November 1, 2024.
- B. Design-Builder will have the Work completed and ready for final payment, in accordance with Paragraph 14.06 of the General Conditions, on or before December 1, 2024.

2.03 *Liquidated Damages; Early Completion Bonus*

- A. Design-Builder and Owner recognize that time is of the essence as stated in Paragraph 2.01 above, and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the times specified in Paragraph 2.02 above, plus any extensions thereof allowed in accordance with the Contract. The parties also recognize the delays, expense, and difficulties involved in proving, in a lawsuit or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Design-Builder agree that as liquidated damages for delay (but not as a penalty):
1. Substantial Completion: Design-Builder shall pay Owner \$100.00 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified in Paragraph 2.02.A above for Substantial Completion until the Work is substantially complete.
 2. Completion of Remaining Work: After Substantial Completion, if Design-Builder shall neglect, refuse, or fail to complete the remaining Work within the Contract Times (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Design-Builder shall pay Owner \$100.00 for each day that expires after such time until the Work is completed and ready for final payment.
 3. Liquidated damages for failing to timely attain Substantial Completion, final completion, and Milestones (if applicable) are not additive, and will not be imposed concurrently. Liquidated damages for failing to attain Substantial Completion shall take precedence.

ARTICLE 3 – CONTRACT PRICE

3.01 *Stipulated Sums*

- A. Owner shall pay Design-Builder for completion of the Work in accordance with the Contract Documents the amounts that follow, subject to adjustment under the Contract:
1. For all Unit Price Work, an amount equal to the sum of the extended prices (established for each separately identified item of Unit Price Work by multiplying the unit price times the actual quantity of that item):

Unit Price Work					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Extended Price
1	Splashpad Design and Preconstruction Services	LUMP SUM	1	\$ 41,500	\$ 41,500
Total					\$ 41,500

The extended prices for Unit Price Work set forth as of the Effective Date of the Contract are based on estimated quantities. As provided in Paragraph 12.02 of the General Conditions, estimated quantities are not guaranteed, and determinations of actual quantities and classifications are to be made by Owner.

2. Total of Lump Sum Amount and Unit Price Work (subject to final Unit Price adjustment) \$ 41,500

3.02 *Changes in Contract Price Based on Cost of the Work*

- A. If the price of Design Professional Services covered by a Change Order or an adjustment in the Contract Price is determined on the basis of Cost of the Work, then for such Design Professional Services (exclusive of reimbursable expenses, if any) the Engineer, Project Design Professional, or other design entity performing the Design Professional Services (regardless of tier) may invoice no more than the direct labor cost of each employee providing services multiplied by a factor of 3.5 which covers labor costs, overhead, and profit.
- B. If the value of Work covered by a Change Order or an adjustment in the Contract Price is determined on the basis of Cost of the Work, and involves Work performed under Construction Subcontracts or Design Agreements, the allowable mark-ups on lower tier invoices shall be limited as stated in Paragraph 11.05.D.2.c and d of the General Conditions.

ARTICLE 4 – PAYMENT PROCEDURES

4.01 *Submittal and Processing of Payments*

- A. Design-Builder shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Owner will process Applications for Payment as provided in the General Conditions.

4.02 *Progress Payments; Retainage*

- A. Owner shall make progress payments on account of the Contract Price on the basis of Design-Builder's Applications for Payment on or about the 15th day of each month during performance of the Work as provided in Paragraph 4.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.
 - 1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract.
 - a. 100 percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Owner, and if the character and progress of the Work have been satisfactory to Owner, then as long as the character and progress of the Work remain satisfactory to Owner, there will be no additional retainage; and
 - b. 100 percent of cost of materials and equipment not incorporated in the Work.
- B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Design-Builder to 100 percent of the Work completed, less such amounts set off by Owner pursuant to Paragraph 14.01.G of the General Conditions, and less 200 percent of Owner's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

- C. Notwithstanding the provisions above, no retainage shall be withheld with respect to the portion of a payment application pertaining to engineering, design, and other professional services.

4.03 *Final Payment*

- A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.06 of the General Conditions, Owner shall pay the remainder of the Contract Price.

ARTICLE 5 – INTEREST

5.01 *Interest Rate*

- A. All amounts not paid when due shall bear interest at the rate of 18 percent per annum, or if applicable at the rate stated in a governing prompt payment statute.

ARTICLE 6 – DESIGN-BUILDER’S REPRESENTATIONS

6.01 *Representations*

- A. Design-Builder makes the following representations for Owner’s reliance:
 1. Design-Builder has examined and carefully studied the Contract Documents, and any data and reference items identified in the Contract Documents.
 2. Design-Builder has visited the Site, conducted a thorough, alert visual examination of the Site and adjacent areas, and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 3. Design-Builder is familiar with and is satisfied as to all Laws and Regulations that may affect cost, progress, and performance of the Work.
 4. Design-Builder has carefully studied all: (a) reports of explorations and tests of subsurface conditions at or adjacent to the Site, and all drawings of physical conditions relating to existing surface or subsurface structures at the Site, if any, that Owner has identified or made available to Design-Builder, especially with respect to Technical Data in such reports and drawings, and (b) reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site, that Owner has identified or made available to Design-Builder, especially with respect to Technical Data in such reports and drawings.
 5. Design-Builder has considered the information known to Design-Builder itself, and to Construction Subcontractors and Project Design Professionals that Design-Builder has selected as of the Effective Date; information commonly known to design professionals, design-builders, and contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings (if any) identified in the Contract Documents or otherwise made available to Design-Builder, with respect to the effect of such information, observations, and documents on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Design-Builder; and (c) Design-Builder’s safety precautions and programs.
 6. Based on the information and observations referred to in the preceding paragraph, Design-Builder agrees that no further examinations, investigations, explorations, tests,

studies, or data are necessary prior to entry into the Contract at the Contract Price, subject to the Contract Times.

7. Design-Builder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
8. Design-Builder has given Owner written notice of all conflicts, errors, ambiguities, or discrepancies that Design-Builder has discovered in the Contract Documents, and the written response from Owner is acceptable to Design-Builder.
9. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
10. Design-Builder's entry into this Contract constitutes an incontrovertible representation by Design-Builder that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

ARTICLE 7 – CONTRACT DOCUMENTS

7.01 *Contents*

- A. The Contract Documents consist of the following:
 1. This Agreement (pages 1 to 8, inclusive).
 2. General Conditions (pages 1 to 70, inclusive).
 3. Supplementary Conditions (pages 1 to 2, inclusive).
 4. Special Provisions, as provided by City of Columbus - Exhibit 1
 5. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
 - a. Work Change Directives.
 - b. Change Orders.
 - c. Record Drawings and Record Specifications
 6. Other Exhibits to this Agreement
 - a. Design Scope of Services (Exhibit "A")
- B. There are no Contract Documents other than those listed above in this Article 7.
- C. The Contract Documents may only be amended, modified, or supplemented as provided in the General Conditions.

ARTICLE 8 – MISCELLANEOUS

8.01 *Terms*

- A. Terms used in this Agreement will have the meanings stated in the General Conditions and Supplementary Conditions.

8.02 *Assignment of Contract*

- A. Unless expressly agreed to elsewhere in the Contract, no assignment by a party hereto of any rights under or interests in the Contract will be binding on the other party hereto without the written consent of the party sought to be bound; and, specifically but without limitation,

money that may become due and money that is due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and 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 the Contract.

8.03 *Successors and Assigns*

- A. Owner and Design-Builder each binds itself, its successors, assigns, and legal representatives to the other party hereto, and its successors, assigns, and legal representatives, in respect to all covenants, agreements, and obligations contained in the Contract.

8.04 *Severability*

- A. Any provision or part of the Contract held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Design-Builder, who agree that the Contract shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

8.05 *Design-Builder's Certifications*

- A. Design-Builder certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 8.05:
 - 1. "corrupt practice" means the offering, giving, receiving, or soliciting of any thing of value likely to influence the action of a public official in the bidding process or in the Contract execution;
 - 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 - 3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and
 - 4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

IN WITNESS WHEREOF, Owner and Design-Builder have signed this Agreement.

This Agreement will be effective on July 6, 2023 (which is the Effective Date of the Contract).

OWNER:

By: _____

Title: _____

Attest: _____

Title: _____

Address for giving notices:

2424 14th Street

PO Box 1677

Columbus, NE 68602

DESIGN-BUILDER:



By: Troy M Johnston

Title: Construction Manager

Attest: 

Title: SR Project MGR.

Address for giving notices:

1937 Chestnut Street

Wahoo, NE 68066

License No.: _____

(where applicable)

14.B. Resolution No. R23-91 approving agreement with HDR Engineering, Inc. in amount not to exceed \$224,900 for Water System Hydraulic Model and Master Plan.

RESOLUTION NO. R23-91

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT BETWEEN OWNER AND ENGINEER WITH HDR ENGINEERING, INC., IN THE AMOUNT NOT TO EXCEED \$224,900 FOR WATER SYSTEM HYDRAULIC MODEL AND MASTER PLAN, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, HDR Engineering, Inc. will provide professional engineering, consulting, and related services in connection with the project, and

WHEREAS, the city standard Request of Qualifications policy was followed to select HDR Engineering, Inc.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the agreement with HDR Engineering, Inc., in the lump sum amount of \$224,900 for Water System Hydraulic Model and Master Plan, a copy of which is attached hereto and incorporated herein by this reference, is hereby approved and the mayor is authorized, directed, and empowered to execute the same on behalf of the City of Columbus.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ___ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

**SHORT FORM AGREEMENT BETWEEN OWNER AND
HDR ENGINEERING, INC. FOR PROFESSIONAL SERVICES**

THIS AGREEMENT is made as of this _____ day of July, 2023, between the City of Columbus, NE (“OWNER”) a municipal corporation, with principal offices at 2424 14th Street, Columbus, NE 68602, and HDR ENGINEERING, INC., (“ENGINEER” or “CONSULTANT”) for services in connection with the project known as Water System Hydraulic Model and Master Plan (“Project”);

WHEREAS, OWNER desires to engage ENGINEER to provide professional engineering, consulting and related services (“Services”) in connection with the Project; and

WHEREAS, ENGINEER desires to render these Services as described in SECTION I, Scope of Services.

NOW, THEREFORE, OWNER and ENGINEER in consideration of the mutual covenants contained herein, agree as follows:

SECTION I. SCOPE OF SERVICES

ENGINEER will provide Services for the Project, which consist of the Scope of Services as outlined on the attached Exhibit A.

SECTION II. TERMS AND CONDITIONS OF ENGINEERING SERVICES

The HDR Engineering, Inc. Terms and Conditions, which are attached hereto in Exhibit B, are incorporated into this Agreement by this reference as if fully set forth herein.

SECTION III. RESPONSIBILITIES OF OWNER

The OWNER shall provide the information set forth in paragraph 6 of the attached “HDR Engineering, Inc. Terms and Conditions for Professional Services.”

SECTION IV. COMPENSATION

Compensation for ENGINEER’S services under this Agreement shall be on the lump sum basis. The amount of the lump sum is Two Hundred Twenty-four Thousand, Nine Hundred Dollars (\$224,900).

SECTION V. PERIOD OF SERVICE

Upon receipt of written authorization to proceed, ENGINEER shall perform the services within the time period described in Exhibit A. Unless otherwise stated in this Agreement, the rates of compensation for ENGINEER’S services have been agreed to in anticipation of the orderly and continuous progress of the project through completion. If any

specified dates for the completion of ENGINEER'S services are exceeded through no fault of the ENGINEER, the time for performance of those services shall be automatically extended for a period which may be reasonably required for their completion and all rates, measures and amounts of ENGINEER'S compensation shall be equitably adjusted.

SECTION VI. SPECIAL PROVISIONS

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

City of Columbus, NE
"OWNER"

BY: _____

NAME: James Bulkley _____

TITLE: Mayor _____

ADDRESS: 2424 14th Street
Columbus, NE 68601 _____

HDR ENGINEERING, INC.
"ENGINEER"

BY:  _____

NAME: Matthew B. Tondl, PE _____

TITLE: Senior Vice President _____

ADDRESS: 1917 South 67th Street
Omaha, NE 68106 _____

EXHIBIT A

SCOPE OF SERVICES

EXHIBIT A
SCOPE OF SERVICES

PART 1.0 PROJECT DESCRIPTION:

The City of Columbus (OWNER) has retained HDR Engineering (ENGINEER) to develop the water system hydraulic model and master plan.

Items of Work:

1. Data collection and critical review.
2. Develop population, demographic, and land use planning characteristics.
3. Develop water demand projections.
4. Evaluate of the water system for existing and future demands.
5. Evaluate the Behlen water tower.
6. Evaluate the new clearwell size and location.
7. Evaluate the water treatment process and well field expansion.
8. Develop capital improvement program for water system improvements.
9. Develop report.
10. Develop implementation plan.
11. Report Council presentation.

Key Understandings:

1. All travel will be in proximity to the City of Columbus, Nebraska.
2. Meetings and presentations will be at the City's offices or on site.
3. The scope of work does not include final design, permitting, or construction phase services.
4. ENGINEER will use GIS provided by OWNER for the development of the exhibits. GIS information is to be provided by the City, and will be updated by the City.
5. Submittals will be completed as PDFs transmitted electronically to the OWNER.
6. Innovyze software will be used for the water model. The hydraulic model validation will be performed in accordance with a planning level model per AWWA M32.
7. The water demand will be through year 2040, consistent with the Envision Columbus 2040 Comprehensive Plan.
8. The wellfield capacity evaluation will be performed under average conditions.
9. The scope of work does not include pilot plant testing.
10. The scope of work does not include test well drilling.
11. The scope of work does not include permitting.
12. The wellfield capacity evaluation will be performed under average conditions.
13. The schedule is based a prompt review of submittals by OWNER.
14. The well field evaluation will be made by Doug Haney as a subconsultant to HDR.

PART 2.0 SCOPE OF SERVICES TO BE PERFORMED BY ENGINEER

TASK SERIES 100 – PROJECT MANAGEMENT

Objective: Provide management activities over the Project duration including planning, organizing and monitoring Project team activities; and overall project management. Hold a Project kick-off meeting to establish project goals. Conduct one meeting to review findings. Develop one City Council presentation.

HDR Activities 110 – Project Management

- Resource management and allocation based on Project schedules and activities.
- Budget and invoice management.
- City communication.

120 – Kickoff Meeting

- Assemble available project data.
- Develop list of required information required from the City.
- Attend one meeting on site with City personnel to review list of required information, review background information, review schedule, and review communication plan.
- Summarize and distribute meeting notes.

130 – Findings Review Meeting

- Present initial findings.
- Present recommended improvements.
- Present anticipated CIP projects.
- Summarize and distribute meeting notes.

140 – Council Presentation

- Present findings.
- Present recommended improvements.
- Present anticipated CIP projects.
- Answer questions and provide written responses.

TASK SERIES 200 – HYDRAULIC MODEL DEVELOPMENT

Objective: Obtain and evaluate data; develop population, demographic, and land use planning characteristics; develop water demand projections; and evaluate the distribution system for existing and future demands.

HDR Activities

210 – Data Collection and Critical Review

- Submit data request to OWNER and receive requested data.
- Review previously completed water master plans for the City.
- Develop a data gap analysis and request additional information as necessary.

220 – Develop Population, Demographic, and Land Use Planning Characteristics

- Collect and review available planning data including the existing proposed and historic Census data; projected populations projections; current and future land use data; and existing water sale data.
- Review the Unified Land Development Ordinance and the Comprehensive Plan.
- Prepare population projections for water system planning.

230 – Develop Water Demand Projections

- Collect and review historic data including customer billing data, meter data, historic water use, and water loss data.
- Determine system water use characteristics.
- Develop residential demands (gallons/capita/day) to be used for projecting future residential water requirements including average day and maximum day.
- Develop projections for non-residential water use as percentage of total water use.
- Develop water demand projections technical memorandum for review. Water demands will be developed for current year (2023), 5-year (2028), 10-year (2033), and planning horizon (2040).

240 – Evaluation of Water System for Existing and Future Demands

- Build a water system hydraulic model using InfoWater Pro software that integrates with the City's GIS database. A GIS Gateway will be developed that links the GIS database with the model to allow for future updates to the model as the GIS database is modified.
- Identify errors in the GIS based upon hydraulic model integration (i.e. network errors and attribute errors). The scope assumes that network errors and attribute errors will be corrected by OWNER.
- Perform a model validation using provided SCADA data. Adjust model as necessary to establish acceptable correlation. Any field testing or additional effort performed to bring the

model further in line with recorded results will be provided by the OWNER.

- Evaluate supply, storage, and pumping capacity and deficiencies for current and future planning periods (specifically including proposed booster station requirements, tower sites, and/or other proposed infrastructure or modifications to existing infrastructure).
- Conduct a hydraulic analysis of the distribution system as the basis for developing a water system improvements plan, including a review of population projections and future water requirements. Analyze the following:
 - Areas of high or low operating pressures and make recommendations for resolution.
 - Existing transmission system components to meet current and projected water demands and provide recommendations to meet the demands.
 - Pressure zone boundaries.
 - Fire flow analysis.
 - Water age analysis.
- Review the most recent fire protection rating for the City to estimate maximum fire flow requirements, based on zoning, for the distribution system and to identify system deficiencies.
- Develop a water system technical memorandum for review.

Deliverables: Technical Memorandum No. 1 – Water Demand Projections
Technical Memorandum No. 2 – Water System Evaluation
Updated hydraulic model

TASK SERIES 300 – CLEARWELL AND TREATMENT EVALUATION

Objective: Evaluate the site for a new clearwell including piping and operational considerations. Evaluate the treatment process and the expansion of the north well field.

HDR Activities **310 – Clearwell Site Evaluation at the South WTP**

- On site meeting to review the existing clearwell operation with City operators, review the site constraints, and discuss the disposition of the existing clearwell.
- Develop a recommended clearwell size recommendation.
- Evaluate precast prestressed wire wound concrete tank versus cast in place concrete tank.
- Consider clearwell placement on the site and coordination with existing grades.

- Develop a schematic layout of the new clearwell including piping configurations.
- Identify modifications to existing pumps required for the new clearwell.
- Evaluate constructability considerations.
- Provide the schematic layout to the OWNER for review and comment.
- Incorporate review comments.
- Develop the South Water Treatment Plant Clearwell evaluation summary for Technical Memorandum No. 3.

320 – Manganese Treatment Evaluation at the North WTP

- On site meeting to review the existing water treatment process with City operators.
- Review treatment and water quality data.
- Develop recommendations for manganese treatment or sequestration. Consider up to three methods of manganese treatment, which may include: optimization of sequestration, manganese greensand filtration, chemical oxidation, and filtration.
- Develop recommendations for pilot plant testing.
- Develop the recommended treatment process changes for Technical Memorandum No. 3.

330 – Well Field Evaluation at the North WTP

- On site meeting to review the existing well construction and wellfield configuration.
- Evaluate the existing well field capacity with respect to projected water demands.
- Review existing well data including well construction information, production history, and performance.
- Evaluate the siting of up to two new wells in the north well field.
- Develop the schematic design of the collector piping for the new well(s).
- Develop the Well Field Evaluation summary for Technical Memorandum No. 3.

Deliverables: Technical Memorandum No. 3 – Clearwell Evaluation, Treatment Process Recommendations, and Well Field Evaluation

TASK 400 – MASTER PLAN DEVELOPMENT

Objective: Develop the master plan including the capital improvement program and implementation plan for the improvements.

HDR Activities

410 – Capital Improvement Program

- Assemble the recommendations for the treatment, supply, pumping, storage, and distribution improvements.
- Prepare budgetary opinions of probable construction costs for the improvements and operation and maintenance (O&M) costs for the recommended treatment process.
- Prioritize the projects based on projected water demand, treatment requirements, system operation, and operational considerations.
- Identify trigger points for the implementation of the improvements.
- Develop the anticipated schedule for the improvements.
- Develop a technical memorandum for the capital improvements program.

420 – Master Plan

- Incorporate the technical memorandums into one document.
- Incorporate the capital improvement program into the plan.
- Submit the draft Master Plan for OWNER review.
- Incorporate review comments and finalize the plan.

Deliverables: Technical Memorandum No. 4 - Capital Improvements Program
Draft Master Plan
Final Master Plan

PART 3.0 AUTHORIZATION

OWNER will provide written authorization for the work. Work will not proceed without authorization.

PART 4.0 OWNER’S RESPONSIBILITIES:

OWNER will be responsible for the following as identified in the above Scope of Work:

1. Meeting locations.
2. Background data for the system.
3. GIS model for the system and reconciliation of the system errors.
4. On site presence to explain the existing system operation and piping.
5. Timely review of submitted documents – estimated two weeks.

PART 5.0 PERIODS OF SERVICE:

Notice to Proceed

July 6, 2023

Kickoff Meeting and Data Receipt	July 12, 2023
TM 1 – Water Demand Projections	September 15, 2023
TM 2 - Water System Evaluation	October 31, 2023
TM 3 - Treatment and Well Field Evaluation	October 31, 2023
TM 4 – CIP	November 30, 2023
Draft Master Plan	December 31, 2023

EXHIBIT B

TERMS AND CONDITIONS

HDR Engineering, Inc. Terms and Conditions for Consulting Services

1. STANDARD OF PERFORMANCE

The standard of care for all professional engineering, consulting and related services performed or furnished by CONSULTANT and its employees under this Agreement will be the care and skill ordinarily used by members of CONSULTANT's profession practicing under the same or similar circumstances at the same time and in the same locality. CONSULTANT makes no warranties, express or implied, under this Agreement or otherwise, in connection with CONSULTANT's services.

2. INSURANCE/INDEMNITY

CONSULTANT agrees to procure and maintain, at its expense, Workers' Compensation insurance as required by statute; Employer's Liability of \$250,000; Automobile Liability insurance of \$1,000,000 combined single limit for bodily injury and property damage covering all vehicles, including hired vehicles, owned and non-owned vehicles; Commercial General Liability insurance of \$1,000,000 combined single limit for personal injury and property damage; and Professional Liability insurance of \$1,000,000 per claim for protection against claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which CONSULTANT is legally liable. OWNER shall be made an additional insured on Commercial General and Automobile Liability insurance policies and certificates of insurance will be furnished to the OWNER. CONSULTANT agrees to indemnify OWNER for third party personal injury and property damage claims to the extent caused by CONSULTANT's negligent acts, errors or omissions. However, neither Party to this Agreement shall be liable to the other Party for any special, incidental, indirect, or consequential damages (including but not limited to loss of use or opportunity; loss of good will; cost of substitute facilities, goods, or services; cost of capital; and/or fines or penalties), loss of profits or revenue arising out of, resulting from, or in any way related to the Project or the Agreement from any cause or causes, including but not limited to any such damages caused by the negligence, errors or omissions, strict liability or breach of contract.

3. ESTIMATES

Any estimates of project cost, value or savings provided by CONSULTANT are intended to allow a comparative evaluation between alternatives and do not constitute a detailed evaluation or prediction of actual project costs, value or savings. Any such estimates are made on the basis of information available to CONSULTANT and on the basis of CONSULTANT's experience and qualifications, and represents its judgment as an experienced and qualified professional engineer. However, since CONSULTANT has no control over the impact of various factors that impact the actual project cost, value or savings, CONSULTANT does not guarantee that the actual project cost, value or savings will not vary from CONSULTANT's estimates.

4. CONTROLLING LAW

This Agreement is to be governed by the law of the state where CONSULTANT's services are performed.

5. SUCCESSORS, ASSIGNS AND BENEFICIARIES

OWNER and CONSULTANT, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither OWNER nor CONSULTANT will assign, sublet, or transfer any interest in this Agreement or claims arising therefrom without the written consent of the other. No third party beneficiaries are intended under this Agreement.

6. SERVICES AND INFORMATION

OWNER will provide all criteria and information pertaining to OWNER's requirements for the project, including design

objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. OWNER will also provide copies of any OWNER-furnished Standard Details, Standard Specifications, or Standard Bidding Documents which are to be incorporated into the project.

OWNER will furnish the services of soils/geotechnical engineers or other consultants that include reports and appropriate professional recommendations when such services are deemed necessary by CONSULTANT. The OWNER agrees to bear full responsibility for the technical accuracy and content of OWNER-furnished documents and services.

In performing professional engineering, consulting and related services hereunder, it is understood by OWNER that CONSULTANT is not engaged in rendering any type of legal, insurance or accounting services, opinions or advice. Further, it is the OWNER's sole responsibility to obtain the advice of an attorney, insurance counselor or accountant to protect the OWNER's legal and financial interests. To that end, the OWNER agrees that OWNER or the OWNER's representative will examine all studies, reports, sketches, drawings, specifications, proposals and other documents, opinions or advice prepared or provided by CONSULTANT, and will obtain the advice of an attorney, insurance counselor or other consultant as the OWNER deems necessary to protect the OWNER's interests before OWNER takes action or forebears to take action based upon or relying upon the services provided by CONSULTANT.

7. RE-USE OF DOCUMENTS

All documents, including all reports, drawings, specifications, computer software or other items prepared or furnished by CONSULTANT pursuant to this Agreement, are instruments of service with respect to the project. CONSULTANT retains ownership of all such documents. OWNER may retain copies of the documents for its information and reference in connection with the project; however, none of the documents are intended or represented to be suitable for reuse by OWNER or others on extensions of the project or on any other project. Any reuse without written verification or adaptation by CONSULTANT for the specific purpose intended will be at OWNER's sole risk and without liability or legal exposure to CONSULTANT, and OWNER will defend, indemnify and hold harmless CONSULTANT from all claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom. Any such verification or adaptation will entitle CONSULTANT to further compensation at rates to be agreed upon by OWNER and CONSULTANT.

8. TERMINATION OF AGREEMENT

OWNER or CONSULTANT may terminate the Agreement, in whole or in part, by giving seven (7) days written notice to the other party. Where the method of payment is "lump sum," or cost reimbursement, the final invoice will include all services and expenses associated with the project up to the effective date of termination. An equitable adjustment shall also be made to provide for termination settlement costs CONSULTANT incurs as a result of commitments that had become firm before termination, and for a reasonable profit for services performed.

9. SEVERABILITY

If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.

10. CONTROLLING AGREEMENT

These Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice-to-proceed, or like document.

11. INVOICES

CONSULTANT will submit monthly invoices for services rendered and OWNER will make payments to CONSULTANT within thirty (30) days of OWNER's receipt of CONSULTANT's invoice.

CONSULTANT will retain receipts for reimbursable expenses in general accordance with Internal Revenue Service rules pertaining to the support of expenditures for income tax purposes. Receipts will be available for inspection by OWNER's auditors upon request.

If OWNER disputes any items in CONSULTANT's invoice for any reason, including the lack of supporting documentation, OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice. OWNER will promptly notify CONSULTANT of the dispute and request clarification and/or correction. After any dispute has been settled, CONSULTANT will include the disputed item on a subsequent, regularly scheduled invoice, or on a special invoice for the disputed item only.

OWNER recognizes that late payment of invoices results in extra expenses for CONSULTANT. CONSULTANT retains the right to assess OWNER interest at the rate of one percent (1%) per month, but not to exceed the maximum rate allowed by law, on invoices which are not paid within thirty (30) days from the date OWNER receives CONSULTANT's invoice. In the event undisputed portions of CONSULTANT's invoices are not paid when due, CONSULTANT also reserves the right, after seven (7) days prior written notice, to suspend the performance of its services under this Agreement until all past due amounts have been paid in full.

12. CHANGES

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement. Adjustments in the period of services and in compensation shall be in accordance with applicable paragraphs and sections of this Agreement. Any proposed fees by CONSULTANT are estimates to perform the services required to complete the project as CONSULTANT understands it to be defined. For those projects involving conceptual or process development services, activities often are not fully definable in the initial planning. In any event, as the project progresses, the facts developed may dictate a change in the services to be performed, which may alter the scope. CONSULTANT will inform OWNER of such situations so that changes in scope and adjustments to the time of performance and compensation can be made as required. If such change, additional services, or suspension of services results in an increase or decrease in the cost of or time required for performance of the services, an equitable adjustment shall be made, and the Agreement modified accordingly.

13. EQUAL EMPLOYMENT AND NONDISCRIMINATION

In connection with the services under this Agreement, CONSULTANT agrees to comply with the applicable provisions of federal and state Equal Employment Opportunity for individuals based on color, religion, sex, or national origin, or disabled veteran, recently separated veteran, other protected veteran and armed forces service medal veteran status, disabilities under provisions of executive order 11246, and other

employment, statutes and regulations, as stated in Title 41 Part 60 of the Code of Federal Regulations § 60-1.4 (a-f), § 60-300.5 (a-e), § 60-741 (a-e).

14. EXECUTION

This Agreement, including the exhibits and schedules made part hereof, constitute the entire Agreement between CONSULTANT and OWNER, supersedes and controls over all prior written or oral understandings. This Agreement may be amended, supplemented or modified only by a written instrument duly executed by the parties.

15. ALLOCATION OF RISK

OWNER AND CONSULTANT HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING CONSULTANT'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE RISKS, SO, TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF CONSULTANT (AND ITS RELATED CORPORATIONS, SUBCONSULTANTS AND EMPLOYEES) TO OWNER AND THIRD PARTIES GRANTED RELIANCE IS LIMITED TO THE LESSER OF \$1,000,000 OR ITS FEE, FOR ANY AND ALL INJURIES, DAMAGES, CLAIMS, LOSSES, OR EXPENSES (INCLUDING ATTORNEY AND EXPERT FEES) ARISING OUT OF CONSULTANT'S SERVICES OR THIS AGREEMENT REGARDLESS OF CAUSE(S) OR THE THEORY OF LIABILITY, INCLUDING NEGLIGENCE, INDEMNITY, OR OTHER RECOVERY.

16. LITIGATION SUPPORT

In the event CONSULTANT is required to respond to a subpoena, government inquiry or other legal process related to the services in connection with a legal or dispute resolution proceeding to which CONSULTANT is not a party, OWNER shall reimburse CONSULTANT for reasonable costs in responding and compensate CONSULTANT at its then standard rates for reasonable time incurred in gathering information and documents and attending depositions, hearings, and trial.

17. NO THIRD PARTY BENEFICIARIES

This Agreement gives no rights or benefits to anyone other than the OWNER and CONSULTANT and has no third-party beneficiaries. All work product will be prepared for the sole and exclusive use of the OWNER and is not for the benefit of any third party and may not be distributed to, disclosed in any form to, used by, or relied upon by, any third party without the prior written consent of CONSULTANT, which consent may be withheld in its sole discretion. OWNER agrees to indemnify CONSULTANT and its officers, employees, subcontractors, and affiliated corporations from all claims, damages, losses, and costs, including but not limited to litigation expenses and attorney's fees arising out of or related to the unauthorized disclosure, change, or alteration of such work product.

Use of any report or any information contained therein by any party other than OWNER shall be at the sole risk of such party and shall constitute a release and agreement by such party to defend and indemnify CONSULTANT and its affiliates, officers, employees and subcontractors from and against any liability for direct, indirect, incidental, consequential or special loss or damage or other liability of any nature arising from said party's use of such report or reliance upon any of its content. To the maximum extent permitted by law, such release from and indemnification against liability shall apply in contract, tort (including negligence), strict liability, or any other theory of liability.

18. DISCLAIMER

In preparing reports, CONSULTANT relies, in whole or in part, on data and information provided by the OWNER and third parties, which information has not been independently verified by CONSULTANT and which CONSULTANT has assumed to be accurate, complete, reliable, and current. Therefore, while CONSULTANT has utilized the customary professional standard of care in preparing this report, CONSULTANT does not warrant or guarantee the conclusions set forth in reports which are dependent or based upon data, information or statements supplied by third parties or the OWNER.

19 OPERATIONAL TECHNOLOGY SYSTEMS

OWNER agrees that the effectiveness of operational technology systems ("OT Systems") and features designed, recommended or assessed by CONSULTANT are dependent upon OWNER's continued operation and maintenance of the OT Systems in accordance with all standards, best practices, laws, and regulations that govern the operation and maintenance of the OT Systems. OWNER shall be solely responsible for operating and maintaining the OT System in accordance with applicable industry standards (i.e. ISA, NIST, etc.) and best practices, which generally include but are not limited to, cyber security policies and procedures, documentation and training requirements, continuous monitoring of assets for tampering and intrusion, periodic evaluation for asset vulnerabilities, implementation and update of appropriate technical, physical, and operational standards, and offline testing of all software/firmware patches/updates prior to placing updates into production. Additionally, OWNER recognizes and agrees that OT Systems are subject to internal and external breach, compromise, and similar incidents. Security features designed, recommended or assessed by CONSULTANT are intended to reduce the likelihood that OT Systems will be compromised by such incidents. However, CONSULTANT does not guarantee that OWNER's OT Systems are impenetrable and OWNER agrees to waive any claims against CONSULTANT resulting from any such incidents that relate to or affect OWNER's OT Systems.

20. FORCE MAJEURE

CONSULTANT shall not be responsible for delays caused by factors beyond CONSULTANT's reasonable control, including but not limited to delays because of strikes, lockouts, work slowdowns or stoppages, government ordered industry shutdowns, power or server outages, acts of nature, widespread infectious disease outbreaks (including, but not limited to epidemics and pandemics), failure of any governmental or other regulatory authority to act in a timely manner, failure of the OWNER to furnish timely information or approve or disapprove of CONSULTANT's services or work product, or delays caused by faulty performance by the OWNER's or by contractors of any level or any other events or circumstances not within the reasonable control of the party affected, whether similar or dissimilar to any of the foregoing. When such delays beyond CONSULTANT's reasonable control occur, the OWNER agrees that CONSULTANT shall not be responsible for damages, nor shall CONSULTANT be deemed in default of this Agreement, and the parties will negotiate an equitable adjustment to CONSULTANT's schedule and/or compensation if impacted by the force majeure event or condition.

Dwight Douglas Haney, PE, PG
961 East 126th Terrace
Olathe, Kansas 66061
(573) 275-4816
Dhaney1969@aol.com

June 26, 2023

Chris Koenig, PE
Sr. Project Manager
HDR
1917 South 67th Street
Omaha, Nebraska 68106

Reference: Proposal for Hydrogeologic Services for Water Hydraulic System and Modeling Master Plan: City of Columbus, Nebraska

Dear Mr. Koenig:

I am pleased to present this proposal to HDR to provide hydrogeological consulting services to complete a well field evaluation to support HDR's Water Hydraulic System and Modeling Master Plan project for the City of Columbus, Nebraska (City). The objective under HDR Task Series 330 is to review data to evaluate the 12 existing production wells, and to provide recommendations for two new production wells.

Scope of Services:

- HDR Task Series 330 Support:
 - Evaluate Well Field Capacity with Respect to Projected Water Demands:
 - Develop data request for HDR to request from City.
 - Review existing well and pump data provided by City to include: geologic logs, well construction and pump details, operational well pumping and water level data, previous consultant reports, and previous well rehabilitation/cleaning, downhole video, and flow testing.
 - Determine safe yield of existing well field and the ability of the well field to meet 2043 demands.
 - Review Existing Well Data Including Production History and Performance:
 - Chart individual well histories to evaluate well decline and response to well rehabilitation efforts.
 - Assess potential production gains that can be achieved and sustained through well rehabilitation.
 - Develop recommendations for well rehabilitation and/or replacement.

- Complete Siting Study for a New Well in North Well Field:
 - Review potential properties for a new well.
 - Required setbacks.
 - Review hydrogeological records from the City and from State and Federal databases to include:
 - Well and test hole logs.
 - Seasonal groundwater fluctuations.
 - Potential for intra-well drawdown interference.
 - Assess potential yield of aquifer.
 - Recommend two new well location sites and one alternative site.
 - Develop preliminary design parameters based on available data.
- Develop a Technical Memorandum for the Well Field Evaluation:
 - Assist HDR with developing a Vertical Well Technical Memorandum (TM). It is anticipated that Dwight Douglas Haney will develop the majority of the TM including:
 - Summary of data analysis covering site hydrogeology, existing wells, and aquifer production potential.
 - Recommendation for well location and preliminary well design parameters to include:
 - borehole and well casing/screen diameters,
 - depth setting of screen, gravel pack, and well seal,
 - wellhead completion, and
 - well drilling and development methods.
 - Planning level construction costs for the well and pump/motor.
 - State and county permitting requirements for the new well.

Client Provided Information:

HDR will provide the following:

- Existing City well data to include: geologic logs, well construction and pump details, operational well pumping and water level data, previous consultant reports on wellfield hydrogeology, previous well rehabilitation/cleaning, downhole video, and flow testing data
- Electronic site figures or diagrams for potential properties for new well.

Deliverables:

- Email summary of analysis of existing City well data with projection of potential pumping rate based on the aquifer and well mechanical yield.
- Electronic contributions and revisions to HDR's Well Field Evaluation Technical Memorandum summarizing existing well field analysis, proposed new well location, and recommended well design parameters for a new vertical well.
- Review comments on HDR's Draft TM.
- Electronic revisions of the Draft TM to incorporate owner's comments.
- Email, Web-based conference calls, and telephone correspondence as required.

Key Assumptions:

- Hydrogeologic analysis and preliminary well design will be based on existing City well field information provided by HDR and on readily available State and Federal hydrogeologic information.
- HDR will develop drawings for well locations and ancillary well systems.
- Data and documents provided by HDR will be provided electronically.
- Dwight Douglas Haney will not attend any meetings in person.
- Dwight Douglas Haney will not provide field hydrogeology or groundwater modeling services for the investigation.
- TM review comments will be provided electronically as marked-up documents.

Cost:

Scope Tasks	Hydrogeologist Hours	Fee
Task Series 330:	---	---
Evaluate Well Field Capacity	20	\$2,900
Review Historic Well Performance	20	\$2,900
Site New Well	16	\$2,320
Well Field Evaluation TM	24	\$3,480
Total	80	\$11,600

The above scope of hydrogeologic services would be performed for HDR at an hourly rate of \$145, with the total not to exceed \$11,600 without approval.

I am prepared to begin upon your approval of this proposal, and execution of a subconsultant contract. I understand that Task 330 activities are anticipated to be performed and completed by September 15, 2023.

Thank you for your consideration. Please contact me at (573) 275-4816 if you have any questions.

Sincerely,



Dwight Douglas Haney, P.E., P.G.
Consulting Hydrogeologist

14.C.Resolution No. R23-92 accepting Rural Business Development Grant from United States Department of Agriculture in an amount not to exceed \$99,999 for expansion of public parking from former city hall to former Columbus Rescue Mission.

RESOLUTION NO. 23-92

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, FOR THE ACCEPTANCE OF A \$99,999.00 RURAL BUSINESS DEVELOPMENT GRANT FROM RURAL DEVELOPMENT, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN; AND TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, the City of Columbus, Nebraska (hereinafter called Grantee), intends to apply for a Rural Business Development Grant in the amount of Ninety-nine thousand Nine Hundred and Ninety-nine Dollars (\$99,999.00) from the United States of America, acting through Rural Development (“the agency”), United States Department of Agriculture, acting under the provisions of the Rural Business Development Grant Program (7 C.F.R. Part 4280, Subpart E) for the purpose of constructing a parking lot to accommodate business development (herein referred to as the Facility); and

WHEREAS, as a condition to and in consideration of receiving financial assistance in the form of the Rural Business Development Grant from the agency, this Resolution is being adopted.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF CITY OF COLUMBUS, NEBRASKA, that the Grantee agrees as follows:

- (1) The Grantee hereby applies for, approves, and accepts a Rural Business Development Grant in an amount not to exceed Ninety-nine Dollars (\$99,999.00) in accordance with the terms specified in the Application for Federal Assistance (Form SF 424) and the Letter of Conditions dated June 23, 2023, and the General Requirements for Administration of Rural Business Development Grants (RD Instruction 4280, Subpart E) copies of which have been provided to us.
- (2) The Mayor and City Clerk are hereby authorized and directed to apply for, approve, accept, and take all actions necessary to obtain and complete the requirements of the Rural Business Development Grant under the terms offered by the agency.

This Resolution shall take force and effect immediately.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

The voting was Yeas: _____, Nays: _____, Absent: _____.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



The City of Columbus

RESPONSIBLE • RESPONSIVE • REPUTABLE

Administration Office (402) 562-4232

Fax (402) 563-1380

memorandum

DATE: June 29, 2023
TO: Tara Vasicek, City Administrator
FROM: Jean Van Iperen, Planning & Economic Development Coordinator
RE: USDA Grant Resolution

RECOMMENDATION:

To approve the acceptance of a \$99,999.00 Rural Business Development Grant from the United States Department of Agriculture (USDA) for the construction of the parking lot to accommodate business development.

DISCUSSION:

The city applied for USDA RBDG funds in the amount of \$99,999.00 to help fund the construction of a parking lot to accommodate business development at the location of the former Columbus Mission Building. The City has been notified that they received the grant. Acceptance of the grant and authorization for the Mayor to sign all documents relating to the grant is needed.

FISCAL IMPACT:

\$494,990 total cost of the project including land acquisition, mitigation, demolition, construction, lighting and landscaping.

USDA of \$99,000.

City portion for the project \$364,991.00

ALTERNATIVE:

Not approve.

SIGNATURE:

By:

Approved by:



**UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT**

RURAL BUSINESS-COOPERATIVE SERVICE FINANCIAL ASSISTANCE AGREEMENT

This Agreement, which includes Attachments A and B, for the Project and Amount described below (the “Project Description”) and for the Program identified below, is between the Recipient (you) and the United States of America acting through the Rural Business-Cooperative Service (RBS or we).

Type of Award (mark one): Program and CFDA Number (mark one):

- | | |
|--|---|
| <input type="checkbox"/> Cooperative Agreement
<input type="checkbox"/> Grant | <input type="checkbox"/> Rural Energy for America Program (REAP) – 10.868
<input type="checkbox"/> Rural Economic Development Grant (REDG) – 10.854
<input type="checkbox"/> Rural Business Development Grant (RBDG) – 10.351
<input type="checkbox"/> Rural Microenterprise Assistance Program (RMAP) – 10.870
<input type="checkbox"/> Agricultural Marketing Resource Center – 10.352
<input type="checkbox"/> Appropriate Technology Transfer for Rural Areas – 10.782
<input type="checkbox"/> Delta Health Care Services (DHCS) – 10.874
<input type="checkbox"/> Federal-State Research on Cooperatives – 10.350
<input type="checkbox"/> Rural Cooperative Development Grant (RCDG) – 10.771
<input type="checkbox"/> Rural Development Cooperative Agreement (No CFDA)
<input type="checkbox"/> Socially-Disadvantaged Groups Grant (SDGG) – 10.871
<input type="checkbox"/> Value Added Producer Grant (VAPG) – 10.352
<input type="checkbox"/> Other |
|--|---|

I. GENERAL AWARD INFORMATION

1. Recipient Name & Address:	2. UEI Number:
	4. Case Number:
5. Federal Award Identification Number (FAIN):	6. Award Date:
7. Performance Start Date:	8. Performance End Date:
9. Amount of Federal Funds Obligated for this Action, and Total Amount of Federal Funds Obligated:	10. Amount of Matching/Other Funds (if applicable):
11. Total Project Cost (Budget Approved Amount):	12. Award as Percentage of Total Project Cost:
13. Indirect Cost Rate (if applicable):	14. Does this award involve Research & Development? <input type="checkbox"/> Yes <input type="checkbox"/> No
15. Recipient Contact (Name, Title, Contact Info):	16. Agency Contact (Name, Title, Contact Info):

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is [0570-0050]. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

II. RESPONSIBILITIES

A. Recipient. The Recipient shall remain in compliance with all applicable laws, regulations, Executive Orders, and other generally applicable requirements for the duration of the Agreement including 2 CFR parts 200, 400, 415, 416, 417, 418, 421, and 422. The most commonly-referenced provisions are identified below.

1. Financial and Program Management. You must follow the financial and performance management requirements in 2 CFR §§ 200.300-309.

- a. **Financial Management.** You must maintain a financial management system in compliance with 2 CFR § 200.302.
- b. **Internal Controls.** You must maintain internal controls in compliance with 2 CFR § 200.303.
- c. **Payments.** You must comply with the payment requirements described in 2 CFR § 200.305. Payment must be requested by using the SF-270, “Request for Advance or Reimbursement” or SF-271, “Request for Reimbursement for Construction Programs” (as applicable). Receipts, hourly wage rate, personnel payroll records, or other documentation must be provided upon request from RBS if the request is for an advance; otherwise, the documentation must be provided at the time of the request. Requests for payment must be sent to the Agency contact listed in Section I.16.
- d. **Revisions of the Work Plan and Budget.** You must complete all elements of the Work Plan in Attachment B in accordance with that Attachment and must use project funds only for the purposes and activities specified in Attachment B - Approved Work Plan and Budget. The Recipient must further complete the outcomes shown for each Work Plan items within the time and scope constraints shown in Attachment B. You must report any changes and request prior approvals in accordance with 2 CFR § 200.308.
- e. **Period of Performance.** You may only incur costs chargeable to the award in accordance with 2 CFR § 200.309.
- f. **Bonding.** You must maintain your fidelity bond coverage in the amount of _____ for the Period of Performance of the award. (See 2 CFR § 200.304.)
- g. **Program Income.** You must comply with the requirements of 2 CFR § 200.307. Additionally, if program income is earned during the period of performance, you may use it in accordance with 2 CFR § 200.307(e)(2), provided that you inform us in writing of your intent prior to the award date. However, if you earn program income in excess of what can be used under 2 CFR § 200.307(e)(2) or if you earn unanticipated program income, you must comply with 2 CFR § 200.307(e)(1). Costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.

2. **Procurement and Property Standards.** You must follow the procurement standards requirements in 2 CFR §§ 200.310-.326.
3. **Performance and Financial Monitoring and Reporting.** You must follow the requirements in 2 CFR Part 170, including Appendix A, and 2 CFR §§ 200.327-.329, and submit reports as outlined below. Unless otherwise directed in the addendum to this Agreement, the reports are due as indicated below.
 - a. **Form SF-425, “Financial Status Report.”** Reports are due 30 calendar days after the reporting period ends. A final report is due within 90 days after the Performance End Date specified in Section I.8. of this Agreement or at the completion of your project, whichever date is sooner. Your reporting periods are below (mark one):
 - Semi-Annually: January 1 – June 30 and July 1 – December 31
 - Semi-Annually: April 1 – September 30 and October 1 – March 31
 - Quarterly: January 1 – March 31, April 1 – June 30, July 1 – September 30, October 1 – December 31
 - b. **Performance Reports.** Reports are due 30 calendar days after the reporting period ends. A final report is due within 90 days after the Performance End Date specified in Section I.8. of this Agreement or at the completion of your project, whichever date is sooner. Your reporting periods are below (mark one):
 - Semi-Annually: January 1 – June 30 and July 1 – December 31
 - Semi-Annually: April 1 – September 30 and October 1 – March 31
 - Quarterly: January 1 – March 31, April 1 – June 30, July 1 – September 30, October 1 – December 31
4. **Subrecipient Monitoring and Management.** You must monitor and manage any subrecipients in accordance with 2 CFR §§ 200.330-.332.
5. **Record Retention and Access.** You must retain records related to this work performed under this Agreement and allow access to them in accordance with 2 CFR §§ 200.333-.337.
6. **Closeout.** You must comply with the closeout requirements in 2 CFR § 200.343.
7. **Post-Closeout Adjustments and Continuing Responsibilities.** You must continue to comply with the requirements in 2 CFR § 200.344 even after the Period of Performance for this Agreement has ended.

8. **Cost Principles.** You must comply with the provisions in 2 CFR Part 200, most of which are contained in Subpart E.
 9. **Audits.** You must comply with the provisions in 2 CFR Part 200, Subpart F.
 10. **Civil Rights Compliance.** Unless otherwise provided in the addendum, you must comply with Executive Order 12898, Executive Order 13166- Limited English Proficient, the Americans with Disabilities Act of 1990, Title VI of the Civil Rights Act of 1964, and Section 504 of the Rehabilitation Act of 1973 as applicable. Your compliance, shall include collection and maintenance of data on race, sex, and national origin of your membership, ownership, and employees. These data must be available to us for Civil Rights Compliance Reviews. Unless otherwise provided in Attachment A, you must submit to a post-award compliance review conducted after the final disbursement of grant funds have occurred.
 11. **Universal Identifier and Central Contractor Registration.** You must comply with 2 CFR Part 25, including Appendix A. Note that the Central Contractor Registration is now available through the System for Award Management at www.sam.gov.
 12. **Special Conditions.** You must comply with any special conditions identified in Attachment A – Program Addendum.
- B. Rural Business-Cooperative Service (RBS).** RBS shall remain in compliance with all applicable laws, regulations, Executive Orders, and other generally applicable requirements for the duration of the Agreement. The most commonly-referenced provisions are identified below.
1. **Payments.** We will advance or reimburse funds up to the Award Amount identified in Section I.9 upon the Recipient’s proper request according to Section II.A.1.c.
 2. **Monitoring and Enforcement.** We will monitor the project to ensure that you are in compliance with the terms of the award. If we find that you are not in compliance, we will enforce the terms of this Agreement using the provisions of 2 CFR §§ 200.338-.342.
- C. Both Parties.** The Recipient and RBS agree to the following:
1. **Invalid Clauses.** The invalidity of any one or more phrases, clauses, sentences, paragraphs, or provisions of this Agreement shall not affect the remaining portions of the Agreement.
 2. **Conflict between this Agreement and Other Applicable Regulations or Laws.** If there is a conflict between this Agreement and the applicable Program Regulation, the applicable Program Regulation shall prevail. If there is a conflict

between this Agreement and another law or regulation, RBS shall seek a legal opinion to determine which provision applies.

- 3. **Dates.** When the date fixed for the performance of an act under this Agreement is on a weekend or Federal holiday, then the performance by the close of business on the next Federal work day shall have the same force and effect as if made performed or exercised on the specified date.

The signatories below certify that they have authority to enter into this Agreement.

Approved by an Authorized Representative of the Recipient:

Name (Please Print)

Title (Please Print)

Signature

Date

Approved by the United States of America, Rural Business-Cooperative Service by:

Name (Please Print)

Title (Please Print)

Signature

Date

Attachment A – Program Addendum
Attachment B – Approved Work Plan and Budget

Attachment A – Program Addendum

PROGRAM NAME:

- Rural Business Development Grant Program (RBDG)
- Rural Economic Development Grant Program (REDG)
- Rural Microenterprise Assistance Program (RMAP)

AUTHORITY: RBDG (7 USC 1932(c)); REDG (7 USC 940c); RMAP (7 USC 2008s).

APPLICABLE PROGRAM REGULATIONS: RBDG (7 CFR part 4280 subpart E); REDG (7 CFR 4280 subpart A); RMAP (7 CFR part 4280 subpart D).

APPLICABLE FEDERAL REGISTER NOTICE: [INSERT FR REFERENCE]

ADDITIONAL PROGRAMMATIC AWARD PROVISIONS:

RBS and the Recipient agree to the following additional provisions:

Section II, Paragraph A.1.g. is retained and the following language is added:

Program income funds must be spent prior to grantee or Agency funds whenever possible. Otherwise, a program income account must be established and utilized in the following manner:

[INSERT WHAT PROGRAM INCOME CAN BE USED FOR AS RELATED TO THIS SPECIFIC PROJECT. EXAMPLES MAY INCLUDE BUT ARE NOT LIMITED TO, EQUIPMENT MAINTENANCE AND REPAIRS. THE EXPENDITURE OF THESE FUNDS SHOULD BE PROJECT SPECIFIC]:

Real property acquired or improved with Award Funds. (Provide the legal description and/or address of where the real property or other property described in block below is located. Use continuation sheets as necessary.)

Attachment B – Approved Work Plan and Budget. (The work plan must have time, scope, and outcome entries for each task.)

BUDGET AND WORK PLAN

Standard Form 424-A or Standard Form 424-C may not fit the budget categories for your project. For Rural Development to understand your request, **please use the below budget and task tables or on a separate sheet of paper (word or excel) complete a detailed project budget including all sources and uses of funds.** Proposed budget should include detailed breakdown in each category (personnel, fringe, travel, contract costs, indirect costs, etc. as appropriate for your project) and an explanation of the method used to estimate the amounts for each budgeted category. You may label categories differently, adding and/or subtracting categories as applicable to your project. Using a spreadsheet format, columns should be labeled as to funding sources; RBDG, Applicant, etc., rows should be labeled to indicate expense class categories. A category titled “other” or “miscellaneous” in excess of \$100.00 is unacceptable and must have an appropriate title and detail. Contractual must be identified with the name of the contractor if known; and purpose. Complete your budget in detail rounding up to the nearest dollar. When your budget is completed, transfer the amount of funds requested to Standard Form 424 and to either SF 424-A or SF 424-C as appropriate. Either SF 424-A or SF 424-C **are required** as appropriate for your project.

(a) Detailed Budget

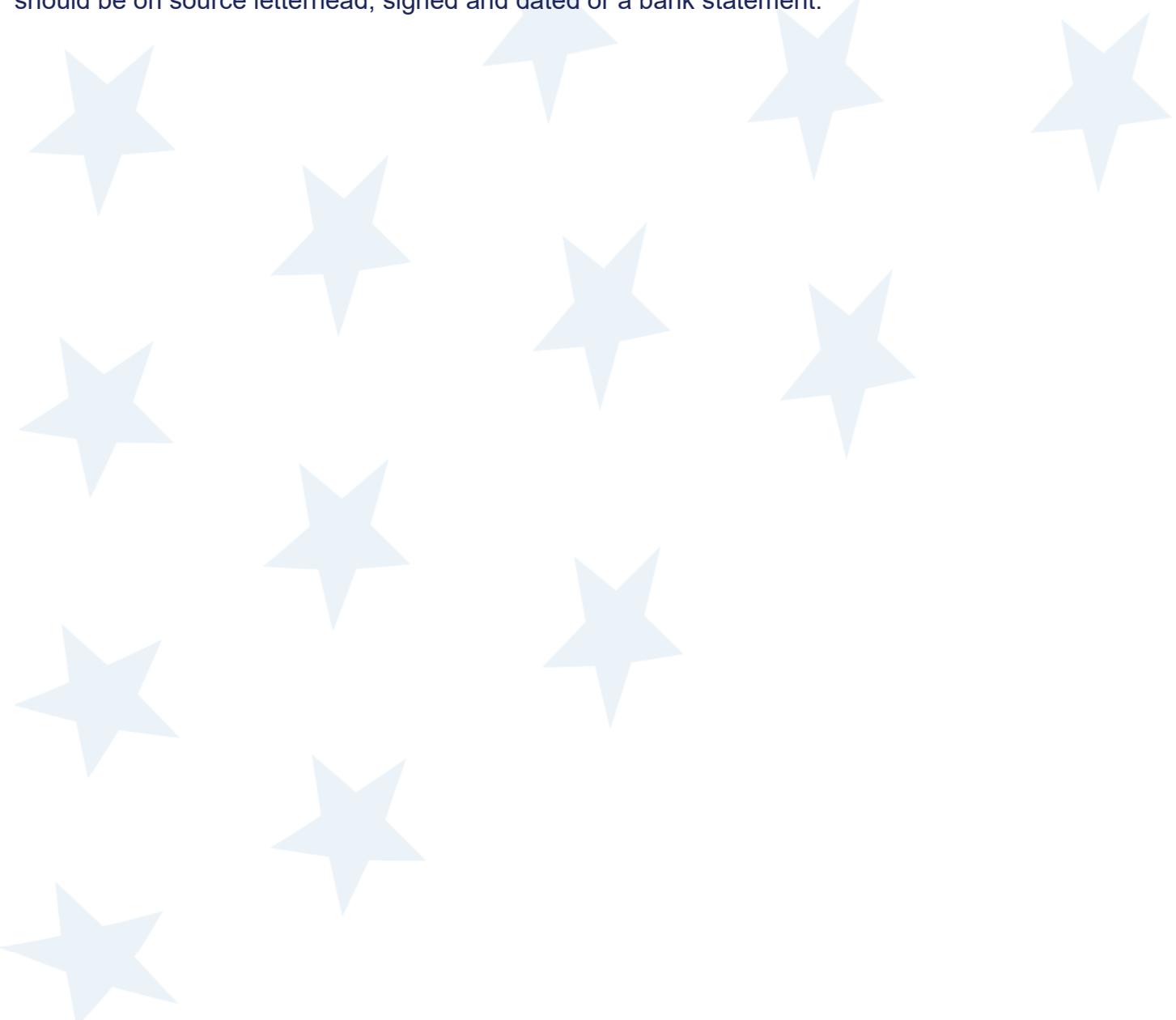
(1) Project Budget Summary

Summarize the total project budget by task. Insert additional rows as needed.

Task #	Task Name, Description, and Responsible Party*	RBDG Funds	Cash Matching Funds**	In-Kind Matching Funds**	3 rd party funds as noted above**	Total Project Costs
1	Purchase of Property – Jean Van Iperen, Planning & Economic Development Coordinator		\$152,374			\$ 152,374
2	Demolition of Building – Boyd Jones Construction – Scott Brown		\$154,890			\$ 154,890
3	Construction of parking lot including lighting – Boyd Jones Construction – Scott Brown	\$ 99,999	\$ 35,101			\$ 135,100
4	Landscaping, Painting & Striping		\$ 25,000			\$ 25,000
	TOTAL PROJECT	\$ 99,999	\$367,365	\$	\$	\$ 467,364

*List all Key Personnel that will manage each task and/or the individuals that will carry-out the crucial elements in each task.

**You must provide written verifiable commitment of funds from other sources. An authorized representative of the organization contributing funds from another source must provide evidence that the funds are available and will be used for the proposed project. Evidence should be on source letterhead, signed and dated or a bank statement.



(2) Task Budget Format:

Provide a budget table for each task listed above in the project budget summary. **Copy and paste additional task tables as needed for each task.**

Contributions of any kind from the business being assisted are not acceptable. RBDG project will not exceed a 12-month timeline; matching contributions (cash or in-kind) must be used during the project period. For more information on Cost-Sharing or Matching see [7 CFR Subpart G](#);

Task #1 Budget Categories	RBDG Funds	Cash Matching Funds	In-Kind Matching Funds	3 rd party funds as noted above	Total Cost Task #1
Personnel					
Fringe Benefits					
Travel					
Office Equipment					
Supplies					
Contractual – Doug Stejskal -- appraisal		\$1,250			\$ 1,250
Contractual – Platte Co Title & Escrow Co		\$1,124			\$ 1,244
Columbus Mission – Cost of purchasing property		\$150,000			\$150,000
Total	\$	\$152,374	\$	\$	\$ 152,374

(3) Task Budget Narrative:

Provide a detailed description/explanation of how funds will be used in each task. Each budget category that is allocated to include RBDG and/or matching funds above should be fully detailed below to determine eligibility of the proposed budget. If an individual, whether they are staff personnel or contracted, and they are being paid with RBDG funds or matching funds they must be included below. **Provide explanation and clarification for the budgeted items in each of the categories that is in excess of \$100.00, “other” is not sufficient.**

Insert task budget explanation here (beneath each task).

Task # –

Item No.	Item	Unit	Quantity	Unit Price	Price
1	Purchase Price	Each	1	\$ 150,000.00	\$ 150,000.00
2	Appraisal	Each	1	\$ 1,124.00	\$ 1,124.00
3	Closing Costs	Each	1	\$ 1,250.00	\$ 1,250.00

Task #2 Budget Categories	RBDG Funds	Cash Matching Funds	In-Kind Matching Funds	3 rd party funds as noted above	Total Cost Task #2
Personnel					
Fringe Benefits					
Travel					
Office Equipment					
Supplies					
Contractual – Boyd Jones – demolition/site work		\$ 154,890			\$ 154,890
Other					
Other					
Total	\$	\$ 154,890	\$	\$	\$ 154,890

Task #2 –

Item No.	Item	Unit	Quantity	Unit Price	Price
1	Mobilization	LS	1	\$ 10,000.00	\$ 10,000.00
2	Traffic Control	LS	1	\$ 2,000.00	\$ 2,000.00
3	Remove Building, Basement, Garage, Drives, Internal Sidewalks, and All Other Internal Structures	LS	1	\$100,000.00	\$ 100,000.00
4	Clearing & Grubbing	LS	1	\$ 4,000.00	\$ 4,000.00
5	Remove Large Trees	EACH	2	\$ 8,000.00	\$ 16,000.00
6	Remove Paving	SY	40	\$ 16.00	\$ 640.00
7	Earthwork Including Fill of Basement	LS	1	\$ 20,000.00	\$ 20,000.00
8	Silt Fence	LF	250	\$ 5.00	\$ 1,250.00
9	Remove Water Service Line at Main	EACH	1	\$ 500.00	\$ 500.00
10	Plug Sewer Service at Main	EACH	1	\$ 500.00	\$ 500.00

Task #3 Budget Categories	RBDG Funds	Cash Matching Funds	In-Kind Matching Funds	3rd party funds as noted above	Total Cost Task #3
Personnel					
Fringe Benefits					
Travel					
Office Equipment					
Supplies					
Contractual – Boyd Jones – construction	\$ 99,999	\$ 35,101			\$ 135,100
Contractual					
Other					
Other					
Total	\$ 99,999	\$ 35,101	\$	\$	\$ 135,100

Task #3 –

Item No.	Item	Unit	Quantity	Unit Price	Price
1	18" RCP Class III Storm Sewer	LF	40	\$ 90.00	\$ 3,600.00
2	6' Open Throat Storm Sewer Inlet	EACH	1	\$ 7,000.00	\$ 7,000.00
3	2" PVC Conduit	LF	150	\$ 10.00	\$ 1,500.00
4	Lightpoles, complete in place	EACH	3	\$ 8,000.00	\$ 24,000.00
5	5" PC Concrete Sidewalks, NDOT Type 47B-3500	SY	40	\$ 75.00	\$ 3,000.00
6	6" PC Concrete Paving, NDOT Type 47B-3500	SY	1,200	\$ 80.00	\$ 96,000.00

Task #4 Budget Categories	RBDG Funds	Cash Matching Funds	In-Kind Matching Funds	3 rd party funds as noted above	Total Cost Task #4
Personnel					
Fringe Benefits					
Travel					
Office Equipment					
Supplies					
Contractual – Boyd Jones – landscaping		\$ 25,000			\$ 25,000
Contractual					
Other					
Total	\$	\$ 25,000	\$	\$	\$ 25,000

Task #4 –

Item No.	Item	Unit	Quantity	Unit Price	Price
1	Sod (Estimated 3030SF)	LS	1	\$ 3,000.00	\$ 3,000.00
2	Landscaping	LS	1	\$ 20,000.00	\$ 20,000.00
3	Painting & Striping	LS	1	\$2,000.00	\$ 2,000.00

(b) Indirect Costs

Indicate if you are requesting grant funds to cover any indirect costs. If indirect costs, aka facilities and administration (F&A), are to be claimed for reimbursement you will need to submit an approved copy of your current "Indirect Cost Rate Agreement" including a list of those items considered as indirect. If you do not have an approved "Indirect Cost Rate Agreement" a maximum of 10 percent will be allowed as specified in Rural Development's Appropriation law. **If you choose not to include indirect cost in your budget, then you will receive 5 additional points.**

- We certify that our grant request will include indirect costs which will be covered by grant funds.
- We certify that our grant request does not include any indirect cost.

14.D.Resolution No. R23-93 supporting the concept of Highway 30 to Highway 64 connector road project.

RESOLUTION NO. R23-93

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, SUPPORTING THE HIGHWAY 30 TO HIGHWAY 64 CONNECTOR ROAD PROJECT AT THIS TIME.

WHEREAS, the City of Columbus has in the past joined with Platte County, Butler County, Colfax County, and Polk County in support of the proposed Highway 30 to Highway 64 Connector Project, including providing partial funding for a transportation traffic study followed by a Benefit/Cost Analysis Study to determine the viability of said project, and

WHEREAS, the city still supports the overall concept of this project at this time and will:

- Place the 30/64 Corridor Project Benefit/Cost Analysis on file; and
- Support the 30/64 Corridor Project Benefit/Cost Analysis concept of constructing the 30/64 Connector roadway system, and
- Support Platte County continuing in the role as lead public agency in pursuing the next steps in securing a planning grant and related activities to further define the project.

WHEREAS, this resolution supersedes all other resolutions on the Highway 30 to Highway 64 Connector Road Project.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF CITY OF COLUMBUS, NEBRASKA, that this resolution generally supporting the Highway 30 to Highway 64 Connector Project is approved.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

14.E. Resolution No. R23-94 adopting city council rules.

RESOLUTION NO. R23-94

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, ADOPTING THE RULES OF THE CITY COUNCIL IN ACCORD WITH SECTION 30.20 OF CHAPTER 30 OF TITLE III OF ORDINANCE NO. 05-47 (COLUMBUS CITY CODE) AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, Section 30.20 of Chapter 30 of Title III of Ordinance No. 05-47 (Columbus City Code) states that the city council shall, by resolution, pass and adopt city council rules of procedure and order of business at the first meeting in July following any general and regular city election; and

WHEREAS, the Committee of the Whole reviewed the Rules of the City Council at their meeting on June 5, 2023, with amendments and additions recommended as follows:

1. Section II. Conduct of Business, No. 1 - Amend to read as follows: Regular meetings of the council shall be held in the Council Chambers on the first and third Mondays of each month at 6:00 p.m. Special meetings of the council shall be held in the Council Chambers upon call by the mayor or four members of the council. The day, hour, and purpose of such meetings shall be set forth in said call. No other business shall be transacted at such special meetings unless all members are present and consent thereto. Notice of every special meeting shall be given to the mayor and each council member by notifying the mayor and council members personally, by telephone, by leaving a verbal message at the mayor's and council member's usual place of business or residence, or by email.

The council may, by motion, hold council meetings at such other locations and times as designated by a majority of the council.

Regular meetings of the city council may be rescheduled or cancelled by motion of the council.

2. Delete Section II. Conduct of Business, No. 8 e. – A vote of two thirds (2/3) of the council members present is required to suspend the council rules that require a council member to leave the council chambers when abstaining from discussion and vote.
3. Section IV. Decorum and Debate, No. 4 - Amend to read as follows: Every member of the council present at a meeting when the question is put shall give his or her vote as his/her duty, unless he/she abstains when required by law or as may be permitted under Robert's Rules of Order.

WHEREAS, the city council adopted the report of the committee of the whole at their meeting on June 5, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the Rules of the City Council, a copy of which is attached hereto and incorporated herein by this reference, is adopted.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

RULES OF THE CITY COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA

In accordance with Section 30.20 of the Columbus City Code, the following rules of procedures and order of business are adopted to ensure the orderly, efficient, and lawful conduct of the affairs of the City Council of Columbus, Nebraska.

I. ORGANIZATION OF THE COUNCIL

1. At the first regular meeting of the council in December following a regular city election, the newly elected members of the council who have qualified, as provided by law, together with the members of the council holding over, shall meet for the purpose of organization. They shall elect one of their members as “president of the council,” who shall hold such office until the first regular meeting of the council in December of the ensuing year, at which time such office shall automatically become vacant. The incumbent shall be eligible for re-election. In the absence of both the mayor and president of the council, the chair of the Public Finance, Judiciary, and Personnel Committee shall serve as acting president of the council, with the identical duties and powers of the president.
2. The council shall, by resolution, establish such standing and special committees as it deems necessary. Permanent standing council committees shall be (1) the Committee of the Whole; (2) the Public Finance, Judiciary and Personnel Committee; and (3) the Public Property, Safety and Works Committee. The Committee of the Whole, consisting of all members of the city council, shall be presided over by the council president, or in the president’s absence, by the chair of the Public Finance, Judiciary, and Personnel Committee. All other committees shall select their own chair and vice chair, each of whom shall serve for a term of one year, neither of which shall be the president of the council. The mayor shall at the first regular meeting in December submit to the council for their approval a list of council members to serve on each committee. Each committee shall have as its members one council member from each of the four Wards located in the City of Columbus. Changes on such committees may be made at any time by the mayor with the consent of the majority of all members of the council.

II. CONDUCT OF BUSINESS

1. Regular meetings of the council shall be held in the Council Chambers on the first and third Monday of each month at 6:00 p.m. Special meetings of the council shall be held in the Council Chambers upon call by the mayor or two members of the council. The day, hour, and purpose of such meetings shall be set forth in said call. No other business shall be transacted at such special

meetings unless all members are present and consent thereto. Notice of every special meeting shall be given to the mayor and each council member by notifying the mayor and council members personally, by telephone, by leaving a verbal message at the mayor's and council member's usual place of business or residence, or by email.

The council may, by motion, hold council meetings at such other locations and times as designated by a majority of the council.

Regular meetings of the city council may be rescheduled or cancelled by motion of the council.

2. In order for the council to conduct business, a majority of all members elected to the council must be present, but a lesser number may adjourn, from time to time, and compel the attendance of absent members. The quorum for the council committee meetings shall be a majority of the committee's members. The mayor's presence shall not be considered in a determination of a quorum.
3. All ordinances shall contain a title which shall briefly describe and explain the content of the respective ordinance and all ordinances shall contain no subject which shall not be clearly expressed in the title. All ordinances of a general or permanent nature shall be fully and distinctly read aloud, by title, on three (3) different days, unless three-fourths (3/4) of all members of the council vote to suspend this requirement, but only as permitted by state statute. In case such requirement shall be suspended, such ordinance shall be read by title or number and then moved for final passage. Three-fourths (3/4) of all members of the council may require any ordinance to be fully and distinctly read aloud in full before enactment under any of the procedures as set forth above.
4. All resolutions shall contain a title which shall briefly describe and explain the content of the respective resolution and all resolutions shall contain no subject which shall not be clearly expressed in the title. The resolution shall be read by title or number and then moved for final passage.
5. All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all members elected to the council. The mayor may vote on any such matter when his or her vote will provide the additional vote required to create a number of votes equal to a majority of the number of the members elected to the council and the mayor shall, for the purpose of such vote, be deemed to be a member of the council.
6. The mayor shall have the power to approve or veto any ordinance passed by the city council and to approve or veto any order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim. If the mayor

approves the ordinance, order, bylaw, resolution, contract, or claim, he or she shall sign it, and it shall become effective. If the mayor vetoes the ordinance, order, bylaw, resolution, contract, or any item or items of appropriations or claims, he or she shall return it to the city council stating that the measure is vetoed. The mayor may issue the veto at the meeting at which the measure passed or within seven calendar days after the meeting. If the mayor issues the veto after the meeting, the mayor shall notify the city clerk of the veto in writing. The clerk shall notify the city council of the mayor's veto by email. Any ordinance, order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim vetoed by the mayor, may be passed over his or her veto by a vote of two-thirds of all the members elected to the council, notwithstanding his or her veto. If the mayor neglects or refuses to sign any ordinance, order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim, but fails to veto the measure within the time required by this section, the measure shall become effective without his or her signature. The mayor may veto any item or items of any appropriation bill or any claims bill, and approve the remainder thereof, and the item or items so vetoed may be passed by the council over the veto as in other cases.

7. The city administrator shall prepare the agenda for all meetings of the city council and its committees and a preliminary agenda shall be sent to the mayor. The city council shall, by motion, set a deadline for the submission of all items for the agenda. The mayor or a council member shall have the right to place a matter on the agenda of any regular or special meeting of the council or on the agenda of any committee of the city council by delivering a written request or by emailing a request to the city administrator with sufficient detail so as to fully comply with the Nebraska Open Meetings Act.
8. For purposes of various actions to be taken by the council, the following guidelines as to the number of votes required for various actions are as follows:
 - a. A majority of the council members present, or four votes, whichever number is greater, are required to transact business, except for specified exceptions.
 - b. Five votes of the council members are required to spend money, enter into a contract or pass a resolution.
 - c. Six votes of the council members are required to override a mayoral veto.
 - d. Six votes of the council members are required to suspend the rules for passage of an ordinance.

- e. Six votes of the council members are required to adopt an ordinance creating a water or sewer district.
 - f. Five votes of the council members are required to enter into closed session.
 - g. Five votes of the council members are required to adopt an ordinance, except following the veto of a mayor.
 - h. Five votes of the council members are required to bring an item from the table.
 - i. The mayor may vote on any such matter when his or her vote will provide the additional vote required to create a number of votes equal to a majority of the number of members elected to the council, and the mayor shall, for the purpose of such vote, be deemed to be a member of the council.
9. When at all possible, council members shall avoid motions containing negative statements.
10. A council member shall have the absolute right to change their vote up to the time the result of the vote is announced and the authority to change their vote with permission of five (5) members of the city council up to the time the meeting is adjourned.

III. ORDER OF BUSINESS

Unless otherwise approved by the city council at the operative meeting, the Order of Business will be conducted in the following order:

- Oath of Office. (When necessary/required.)
- Statement of compliance with Open Meetings Act and Roll Call.
- Prayer.
- National Anthem and Pledge of Allegiance.
- Appointment of City Officers. (When necessary/required.)
- Election of Council President. (When necessary/required.)
- Appointment of Council Members to Public Finance, Judiciary, and Personnel Committee and Public Property, Safety, and Works Committee. (When necessary/required.)
- Consent Agenda.
- Minutes.
- Special Presentations.
- Public Hearings.
- Petitions and Communications.

- Reports of City Offices.
- Reports of Council Committees.
- Reports of Special Committees.
- Reports on Legislation.
- New Business.
- Resolutions.
- Ordinances on First Reading.
- Ordinances on Second Reading.
- Ordinances on Third Reading.
- Consideration of Payroll and Bills on File.
- Unfinished Business.
- Adjournment.

This order of business may be changed from time to time by a motion duly made by a council member and a vote of the majority of members present at the council meeting. Further, items may be taken from this order of business and included for consideration in a consent agenda of "routine" items submitted for approval.

At the conclusion of all public hearings, a motion shall be made, seconded, and voted on to conclude the public hearing, continue it to a later date and time, or remove from the agenda. If the hearing is concluded, the council may immediately proceed to act on the issue of the hearing by approving, denying, or amending either a motion, a resolution, or an ordinance, as required.

IV. DECORUM AND DEBATE

1. The mayor shall preside at all meetings of the council. The mayor shall call the body to order at the hour provided by ordinance, preserve order and decorum, and decide all questions of order, subject to an appeal to the council. The mayor shall have supervision of the Council Chambers and in case of any disturbance or disorderly conduct, shall have the power to order the same cleared.
2. When any member is about to speak in debate or deliver any matter to the council, such member shall respectfully address the mayor, shall confine himself or herself to the question under debate, and avoid references to personal traits of any individual.
3. If a member be called to order for words spoken in debate, the member so calling shall repeat the words excepted to and they shall be taken in writing; and if, in the judgment of the council, the words excepted to are objectionable and the member uttering them refuses to retract, such member shall be subject to the censure of the council.

4. Every member of the council present at a meeting when the question is put shall give his or her vote as is his/her duty, unless he/she abstains when required by law or as may be permitted under Robert's Rules of Order.
5. Every motion shall be reduced to writing upon the request of the mayor or any member of the council.
6. Upon calls of the council, or in taking the ayes and nays upon any question, the names of the members shall be called in regular order and so as to rotate the calling of the first name among the various members of the council, except when electronic balloting is used. All members of the council must vote on all issues unless excused from voting pursuant to the procedure set forth in Paragraph 4 above.
7. No member shall absent himself or herself from the service of the council, unless he or she is on leave, is sick, or unable to attend. If any council member shall neglect or fail to attend five consecutive regular meetings of the council, unless the absences are excused by a majority vote of the remaining Council Members, he or she shall be deemed guilty of misconduct and his or her office shall be declared vacant by the council. The vacancy shall be filled by appointment of the mayor, by and with the consent of the council, as provided by state statute.
8. The chief of Police, or any other police officer as designated by the chief of Police, shall be ex-officio Sergeant-at-Arms of the Council Chambers and it shall be that officer's duty to attend the council meeting, to execute the commands of the mayor and council as requested, and to serve such process or processes as may be issued by their authority.
9. Those individuals desiring to put an item or an issue on the agenda of a regular meeting of the city council shall submit such request in writing, completed on an approved "Topic for Consideration" form, to the city clerk's office stating the nature of the item they wish to discuss with the city council, and the request shall be submitted prior to 5 p.m. on the Monday immediately preceding the council meeting. This deadline may be amended by the council by motion and majority vote of the city council. Determination of whether the item or issue will be placed on the agenda is left to the discretion of the city administrator and the requesting citizen will be informed of the decision by 5 p.m. on the Friday immediately preceding the council meeting. The council shall not permit individuals to address the city council relative to topics and issues which are not included on the council agenda.
10. Each person desiring to address the city council shall step up to the podium at the appropriate time; state his or her name and address for the record; state whom he or she is representing if such person represents an organization or other persons; and, limit his or her remarks to five (5) minutes, unless

additional time is granted by the presiding officer or by a majority vote of the council. The presiding officer shall have the right to limit or exclude the presentation of information or testimony which is irrelevant or redundant. The presiding officer may reasonably limit the number of times during any meeting a person, not a member of the council, may address the council at the meeting.

V. MISCELLANEOUS

1. No standing rule of order of the council shall be rescinded, suspended, or amended, except by a vote of at least two-thirds (2/3) of the members present. Nor shall the order of business as established by the Rules of the city council be postponed or amended, except by a vote of at least two-thirds (2/3) of the members present.
2. The Rules of Parliamentary Practice, comprised in "Robert's Rules of Order Newly Revised, 12th Edition", shall govern the council in all cases where they are applicable and not inconsistent with these rules.
3. The mayor shall submit all appointments which he desires to have considered by the council not less than two weeks prior to the council meeting in which the appointment will be formally addressed. Provided, however, that if the appointment is a reappointment to the same or similar position, or is an appointment as a paid firefighter or paid police officer, this requirement shall be automatically waived without further action by the mayor or council. Additionally, the council may, upon motion being made, seconded, and approved, waive this requirement for other appointments at the council's discretion.
4. All committees previously appointed and approved by the mayor and council may appoint subcommittees consisting of the previously appointed members, or consisting of individuals not currently serving on the appointed board, only upon the mayor and council ratifying the creation of the subcommittee, its duties, and the individuals chosen by the committee to serve.
5. No council member shall allow himself or herself to be subject to excessive lobbying.
6. All lobbying, other than minimal contact, shall be reported to the city administrator and the lobbying reported to the other council members before the item, the subject of the lobbying, is discussed.

15. ORDINANCES ON FIRST READING

15.A. Ordinance No. 23-08 amending pay plan by changing grade for public property director and adding position of park & recreation director.



The City of **Columbus**

HUMAN RESOURCES DEPARTMENT
Human Resources • Risk Management
Office (402) 562-4243 • Fax (402) 563-1380

DATE: June 28, 2023
TO: Tara Vasicek
FROM: Tammy Orender, Human Resource Director
SUBJECT: Pay Ordinance Revisions

RECOMMENDATION:

I recommend removing a Job Title Position and moving two Job Title Positions to a different pay grade.

DISCUSSION:

Remove Adult Services Librarian from Grade B17.
Move Public Property Director from Grade C6 to Grade C4.
Move Park and Rec Manger from Grade C2 to Grade C4.

SIGNATURE:

By: Tammy Orender

Approved By: [Signature]



ORDINANCE NO. 23-08

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, AMENDING THE PAY PLAN FOR ALL CLASSIFICATIONS WITHIN THE CITY BY MOVING PUBLIC PROPERTY DIRECTOR FROM GRADE C6 TO GRADE C4 AND ADDING PARK & RECREATION DIRECTOR TO GRADE C4.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that Ordinance No. 22-23 establishing the pay plan for all classifications within the city be amended by moving Public Property Director from Grade C6 to Grade C4 and adding Park & Recreation Director to Grade C4.

2022-2023
PAY SCALE TABLE

<u>GRADE A5</u>	<u>\$14.03 - \$18.52</u>
Program Assistant	
<u>GRADE A7</u>	<u>\$15.06 - \$19.85</u>
Lead Lifeguard /Program Coordinator	
Library Assistant	
<u>GRADE B2</u>	<u>\$17.02 - \$22.99</u>
Customer Service Account Clerk	
<u>GRADE B3</u>	<u>\$18.07 - \$24.42</u>
Area Transit Driver	
Library Assistant II	
Library Maintenance Worker	
Office Associate	
<u>GRADE B4</u>	<u>\$18.70 - \$25.24</u>
Area Transit Supervisor	
Building Maintenance	
Transfer Station Scale Clerk	
<u>GRADE B5</u>	<u>\$19.36 - \$26.14</u>
Customer Service Clerk	
Library Assistant III	
Office Associate II	
Police Records Clerk	
<u>GRADE B6</u>	<u>\$20.03 - \$27.08</u>
Account Clerk	
Finance Account Clerk	
Library Assistant IV	
Pool/Water Park Maintenance Technician	

GRADE B7 \$20.72 - \$27.97

Account Clerk II/ Records Clerk II
Code Enforcement Technician
Communications Specialist (911 Dispatcher)
Community Service Technician
Customer Service Clerk II
Equipment Operator
Parks Maintenance Worker
Parks Recreational Maintenance Worker
Police Records Clerk Lead

GRADE B8 \$21.47 - \$28.97

Administrative Assistant
Aquatics Supervisor
Customer Service Supervisor
Equipment Operator II
Finance Account Clerk II
Golf Course Crew Leader
Head Cook
Senior Office Associate

GRADE B9 \$22.26 - \$30.03

Account Clerk III
Assistant City Clerk
Equipment Operator III

GRADE B10 \$23.06 - \$31.15

Engineering Drafter/Aide
Mechanic
Parks Crew Leader
Public Property Maintenance Mechanic
Senior Office Associate II
Street Dispatcher
Transfer Station Operator
Wastewater Treatment Facility Operator

GRADE B11 \$23.93 - \$32.31

Accounting Specialist
Community Coordinator
Lead Communications Specialist
Water Production Operator
Water Utility Maintenance Worker

GRADE B12 \$24.82 - \$33.52

Airport Manager
Engineering Administrative Specialist
Mechanic II

GRADE B13 \$25.73 - \$34.76
Community Center Manager
Computer Technician
Librarian
Park & Rec Coordinator
Park & Rec Coordinator (Aquatics)
Public Communications Manager
Transfer Station Supervisor
Wastewater Treatment Facility Operator II
Wastewater Treatment Facility Laboratory Technician
Water Production Operator II

GRADE B14 \$26.69 - \$36.04
Cemetery Supervisor
Street Crew Leader
Water Utility Maintenance Worker II

GRADE B15 \$27.67 - \$37.37
Water Production Crew Leader
Water Utility Crew Leader

GRADE B16 \$28.70 - \$38.75
Building Inspector

GRADE B17 \$29.76 - \$40.19
GIS Supervisor

GRADE B18 \$30.88 - \$41.69
Computer/Network Technician
Engineering Project Manager

GRADE C2 \$32.66 - \$45.72
City Clerk
Golf Course Superintendent
Park & Rec Manager
Parks Superintendent
Planning & Economic Development Coordinator
Street Superintendent
Surveyor/Construction Observer

GRADE C3 \$34.47 - \$48.24
Chief Building & Code Official
Library Director
Wastewater Treatment Facility Superintendent
Water Superintendent

GRADE C4 \$36.52 - \$51.15

Assistant Fire Chief
Park & Recreation Director
Project Engineer
Public Property Director

GRADE C5 \$38.90 - \$54.46

Police Captain

GRADE C6 \$41.62 - \$58.28

Communications Director
Community Development Director
Fire Chief
Public Property Director

GRADE C7 \$44.74 - \$62.64

Human Resources Director
Police Chief

GRADE C8 \$48.54 - \$67.95

Public Works Director

GRADE C9 \$52.90 - \$74.08

City Engineer
Finance Director

OTHER POSITIONS

City Administrator per Resolution R20-140 \$226,800 annual
Prosecuting Attorney \$ 3,408.00 per year through 3/15/23
City Attorney \$ 135.00 per hour
Volunteer Fire Secretary \$ 2,700.00 per year
City Emergency Mgmt Director \$10,000.00 per year
Mayor per Resolution R06-107 \$11,493.00 per year
Council per Resolution R06-107 \$ 7,166.00 per year

This ordinance shall repeal all ordinances or portions thereof in conflict herewith and shall be in full force and effect from and after the date of its passage and publication or posting as required by law.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

16. ORDINANCES ON SECOND READING

16.A.Ordinance No. 23-07 amending city code to change City Council and Planning Commission meeting times to 6 p.m.

Draft

ORDINANCE NO. 23-07

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, AMENDING SECTION 30.17 OF CHAPTER 30 OF TITLE III AND SECTION 32.038 OF CHAPTER 30 OF TITLE III OF ORDINANCE NO. 05-47 (COLUMBUS CITY CODE) TO CHANGE THE STARTING TIME OF CITY COUNCIL AND PLANNING COMMISSION MEETINGS TO 6 P.M.; REPEALING ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

WHEREAS, Neb. Rev. Stat. § 16-401 states “Regular meetings of the city council of a city of the first class shall be held at such times as may be fixed by ordinance...”; and

WHEREAS, Neb. Rev. Stat. § 19-927 states that “The [planning] commission shall hold at least one regular meeting in each calendar quarter, except as provided in this section.”

WHEREAS, currently both City Council and Planning Commission regular meetings start at 7 p.m. on their respective meeting days; and

WHEREAS, in an effort to be more accommodating in regard to the schedules of city staff, and those serving on City Council and Planning Commission, the City Council has elected to move the start time of both City Council and Planning Commission regular meetings from 7 p.m. to 6 p.m. on their respective meeting days, and said change is to take place beginning August 2023 and each month thereafter.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA:

Section 1. That Section 30.17 of Chapter 30 of Title III of the Columbus City Code be amended and revised to read as follows:

§ 30.17 MEETINGS.

(A) Regular meetings of the City Council shall be held in the Council Chambers on the first and third Monday of each month at 6 p.m. However, the regular meetings may be changed from time to time, pursuant to the policy of the City Council adopted by resolution. The regular meeting shall be changed or modified by call of the mayor or at least four members of the city council. Special meetings of the City Council shall be held in the Council Chambers upon call by the mayor or at least four members of the city council and the day, hour and purpose thereof shall be set forth in the call.

(B) Notice of every special meeting shall be given to each city council member by notifying the city council member personally, by telephone, or by leaving a verbal message at the city council member's usual place of business or residence.

Section 2. That Section 32.038 of Chapter 32 of Title III of the Columbus City Code be amended and revised to read as follows:

§ 32.038 QUORUM; MEETINGS.

A number of Commissioners equal to a majority of the number of regular members appointed to the Commission shall constitute a quorum for the transaction of any business. Regular meetings of the Planning Commission shall be held in the Council Chambers on the second Monday of each month at 6 p.m. However, the regular meetings may be changed from time to time. Special meetings may also be held upon the call of the chairperson, vice chairperson, or any three members of the Commission

Section 3. This Ordinance shall repeal all Ordinances or portions thereof and in conflict herewith.

Section 4. This ordinance shall be in full force and effect 1) beginning August 1, 2023; and, 2) after its passage, approval, and publication according to law. Publication shall be in pamphlet form as authorized by §16-405 of Nebraska Revised Statutes with distribution to be made by making copies available to the public upon request at the office of the city clerk.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

17. **ORDINANCES ON THIRD READING - None**
18. **CONSIDERATION OF PAYROLL AND BILLS ON FILE - Included in Consent Agenda.**
19. **UNFINISHED BUSINESS - None**
20. **ADJOURNMENT**