

MINUTE RECORD

**FRIEND CITY COUNCIL
MINUTES-REGULAR MEETING
Tuesday, February 3, 2026**

Mayor Knoke called the regular meeting of the City Council to order at 7:00 p.m. at the City Hall. Advanced notice of the meeting was given by publication in The Sentinel, the appointed method for giving advanced notice. All proceedings shown were taken while the meeting was open to the attendance of the public.

Mayor Judith Knoke presided, and City Clerk John R. Schwab recorded the proceedings. The following Councilmembers were present: A quorum being present, and the meeting duly convened, the following proceedings were had and done.

As required by the Nebraska Open Meetings Act, Mayor Knoke announced that a copy of the Nebraska Open Meetings Act has been posted on the south door of the City Hall meeting room for all in attendance to review.

Judith K. Knoke, Mayor

ATTEST

John R. Schwab, City Clerk

I, the undersigned, City Clerk of the City of Friend, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Council on September 1, 2020; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted and were in written form and available for public inspection within ten working days; that all news media requesting notification concerning meeting of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

City Clerk

NOTICE OF MEETING

MINUTE RECORD

CITY OF FRIEND, NEBRASKA

Notice is hereby given that the City Council of the City of Friend, Nebraska will meet at 7:00 p.m. on at the City Hall which meeting will be open to the public. Agenda for said meeting is kept current and is available in the City Clerk's office during regular business hours. Request to be on the agenda must be in the City Clerk's office 24 hours prior to the start of the meeting.

John R. Schwab, City Clerk

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).
- 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, and (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;

(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.

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).

- 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;
- (xiii) A natural resources district; and
- (xiv) The Judicial Resources Commission.

(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 subsections (5) and (6) of section 84-1413.

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.

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 in-state 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, except as provided in subsection (6) of this section, and 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 the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

(7) 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.

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).

--

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

Date: July 2021



**I pledge allegiance to the Flag
of the United States of America,
and to the Republic for which it stands,
one Nation under God, indivisible,
with liberty and justice for all.**

WMH dba Friend Community Healthcare System (FCHS)

Board of Directors January 27, 2026; 6:00pm CDT

Annual Public Auditor's Presentation

Monthly Public Meeting: FCHS or Virtual via Microsoft Teams

President: Jen Stutzman VP/Secretary Nick Svehla Mayor: Judith Jewels Knoke Members: Phyllis Schwab & Emmett Beckler

Committees: Building & Maintenance – Nick & Phyllis Finance: Emmett Medical – Jen & Jewels

- Roll Call
- Public Comments:
- **Review/Approve November 25, 2025 Meeting Minutes**

Administrative Report led by Jared Chaffin, Chief Executive Officer

- Rural Health Transformation Project (RHTP)
- Denver Law Firm
- Revenue Cycle Outsourcing Update
- Ken/RHRC Discussion
- NHA On-site Visit
- Pastor Tim & Meals on Wheels
- Assisted Living Update
- Oshkosh & Benkelman REH Transitions
- UNMC Partnership Update

Quality led by Amy Thimm, Chief Clinical & Operating Officer

- Quality Report – **Report attached**
 - Patient Satisfaction November 2025; 3 surveys received; 13/17 Perfect scores.
 - Executive Strategy Session (Drs. Beecham; Schroeder, Amy, Jared, Ron); January 14.
 - MCode Leadership Team Training January 23.
- Review/Approve Quality Report
- Policy Approvals: Hematology Analyzer Policies – Alphe M.

Pharmacy Reports by Chad Muma, PIC, PharmD

- **Antimicrobial Stewardship – April and October**

Financials led by Jared Chaffin, Chief Executive & Finance Officer

Review/Approve

- Payroll
- Disbursements
- Financials

Credentialing Review/Approve Privileges:

January 2026, Medical Staff Credentialing:

- Temporary:
 - Reappointment
 - Stat Rad
 - AMI
 - FCHS
 - Initial Appointment
 - Inactivation

New/Old Business:

- Dr. Schroeder education night for community

Open Discussion:

Adjourn:

FCHS/WMH Board Meetings - handled in accordance with *Open Meetings Act*

Agendas posted in advance at Hospital entrance/Friend City Hall/Friend Post Office – copies available from FCHS Admin.

BOARD OF DIRECTORS

Tuesday November 25th, 2025

Meeting Minutes

The meeting was called to order at 6:30pm by Jen Stutzman (on Phone)

Rules for Open Meetings Act posted in Conference Room & available by email if needed

Roll Call: Phyllis Schwab, Jewels Knoke, Jen Stutzman (Phone), Nick Svhela (Absent), Emmett Beckler (Absent)

Public Comments: None

Knoke tabled approval of meeting minutes as a quorum is not currently present

Jen Stutzman arrived and a quorum is now in place.

Motion by Knoke to approve October 28th, 2025, Meeting Minutes; Seconded by Schwab

Voting: Schwab-Yes, Knoke-Yes, Stutzman-Yes - Motion Carried

ADMINISTRATIVE REPORT

CEO Jared Chaffin

- In current partnership opportunity discussions with CHI
- Possible supply chain partnership with CHI / St. Elizabeth regarding supplies and pharmaceuticals to combat supply and expiration issues.
- Idea to create a REH Network to share resources
- Oshkosh, NE in Garden County is going to be the next REH in Nebraska. Sam Pennington is their CEO.
- IT from Garden County Health Services to come to Friend and assist Ron with some things
- HR person from Garden County Health Services to potentially be a presence for us as well
- In discussion with Grace Space to manage Assisted Living. A Medicaid waiver is needed for billing and Grace Space has the waiver.
- Preparing 3 rooms for Assisted Living because 3 rooms can be occupied without a license to get through the paperwork.
- Have a Halloween Party for FLC
- Participating in Friend Community Christmas
- Offering a Christmas dinner for employees and community
- Schedule a strategy meeting to look at the next 3-12 months
- Dr. Schroder wants to do a community event to generate more volume for screenings. He wants to speak to the community about preventative screening and ask some of the colon

cancer survivors to come and speak. March is Colon Cancer Awareness Month and next scoping day is March 11th, 2026.

CLINICAL SERVICES & OPERATIONS: Amy Thimm

- Meeting CMS requirements
- ED measures for Rural Emergency Hospital regulation changing
- Sleep Study Rooms have been re-credited for use
- Working on OB policies and getting supplies needed for OB
- Quarter 3 Satisfaction Scores
 - o Use scripting to help with scores starting in January
- MCode Leadership Training December 11th, 2025
 - o Job fit (helping people realize their fit at the hospital, their fit, and rural health fit)
- OB Emergency Policy approved by Med Staff

Motion by Knoke to approve the OB Emergency Policy; seconded by Schwab

Voting: Schwab-Yes, Knoke-Yes; Stutzman-Yes - Motion Carried

Motion by Knoke to approve the Quality Report; seconded by Schwab

Voting: Schwab-Yes, Knoke-Yes, Stutzman-Yes; - Motion Carried

PHARMACY REPORTS: Chad Muma, Pharm D

- None

FINANCIALS JARED CHAFFIN, CEO

Motion by Knoke to approve October 2025 Check/Disbursements; Seconded by Schwab

Voting: Schwab-Yes; Knoke-Yes, Stutzman-Yes; Motion Carried

Motion by Knoke to approve October 2025 Payroll; Seconded by Schwab

Voting: Schwab-Yes; Knoke-Yes; Stutzman-Yes; Motion Carried

Motion by Knoke to approve September & October 2025 Financials; Seconded by Schwab

Voting: Schwab-Yes; Knoke-Yes; Stutzman-Yes; Motion Carried

CREDENTIALING OF MEDICAL STAFF: AMY THIMM

Motion by Knoke to approve November 2025 Medical Staff Credentialing; Seconded by Schwab

Voting: Schwab-Yes; Knoke-Yes, -Yes; Motion Carried

OLD/NEW BUSINESS

- No negative findings with the Audit
- Line of Credit is at \$600,000 with \$30,000 available
- DHHS wants to do a grant process with the funds from the Rural Transformation Project
- Nebraska will publish the plan for funds on December 31st, 2025

- RHRC has grant writers that we can utilize
- Laptops are set to go (19 out of 20) and the old laptops will go to providers
- No December Meeting

Executive Session

ADJOURN:

Motion to Adjourn Meeting at 7:31pm by Knoke; Seconded by Schwab

Voting: Schwab-Yes; Knoke-Yes, Stutzman-Yes; Motion Carried

Next monthly meeting January 27th, 2025, at 6:00pm unless approved otherwise

Meeting Attendees:

Hospital Staff: Jared Chaffin (Zoom), Amy Thimm (Zoom), Ron TeBrink, Michael Karel, Emilee Ficke (Zoom), & Dr. Brady Beechum (Zoom)

City Council: None

Public: Doug Bergman

FCHS EOY Quality Outcomes (2025)

2025 QA Dashboard		October	November	December
COO	Survey Preparedness	Ongoing	Ongoing	Ongoing
	On Time Submissio of OP-18	Due Nov 3	Due Feb 3	Due Feb 3
	REH Regualtion Compliance Monitoring	Met	Met	Met - Complete
CIO	IT Calls on Weekends	6 hours	7 hours	6 hours
Nursing	Endoscopy chart audits - Goal 100%	100%	100%	100%
	Staffing - less than 10% Agency of avail shifts.	8.10%	2.50%	Zero hrs
	Outdates - completion of 8 areas 85% of X	100%	100%	100%
	ED F/U Phone Calls - Goal 100%	100%	100%	100%
IP	Hand Hygeine	90.30%	93.54%	92.30%
	Total Observations greater than 40	31	31	26
	HAI's	0	0	0
Lab	Regulatory measures as per last year	Internal Data	Internal Data	Internal Data
	Response time to ER calls (30 min)	100%	100%	100%
HR	New Website Traffic (montly)	Ended	Ended	Ended
	Employee Satisfaction	completed	completed	completed
Pharmacy	Med Errors	0	0	0
	Adverse Reactions	0	0	0
	Medication Outdates to Med Staff monthly	Met	NA	Met
	Antibiotic Stewardship - April/October w/Lab	Met	NA	N/A
Clinic	Wait time to see a provider (less than 15 min)	No rpt.	No rpt.	No rpt.
Dietary	Monthly Menus to meet 1/3 of daily nutritional ne	Met	Met	Met
	Customer/Patient Satisfaction	None to report	None to report	96%
Physical Therapy	Client Satisfaction Surveys (identify any issues)	Met	Met	None this mo.
Radiology	Number of Retakes	97%	95%	97.87%
	Response time to ED Calls (30 min)	100	100%	100.00%

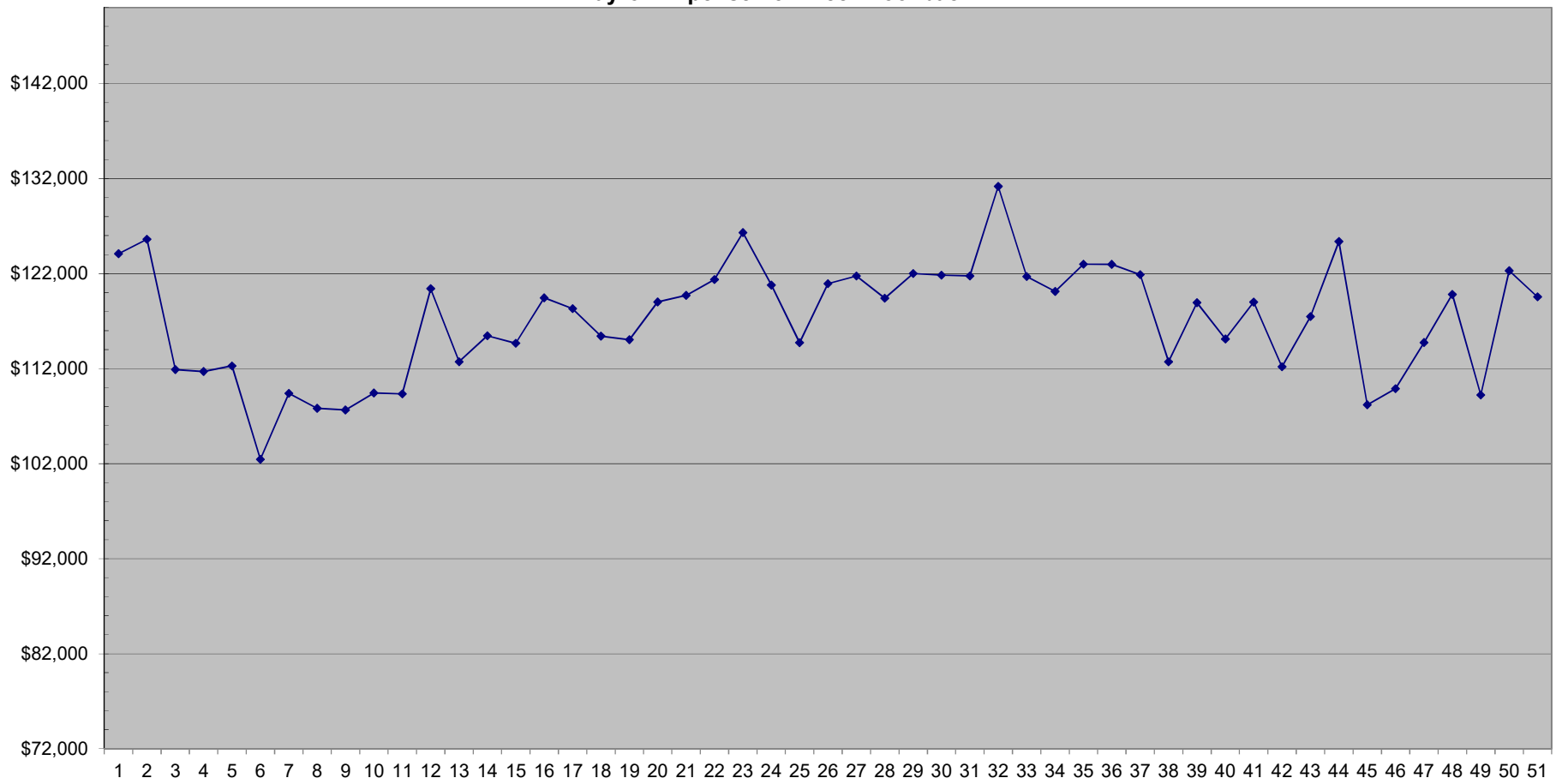
PROVIDER QA	Average of all totals all Providers			
Avel Usage		95%	97%	84%
Note Completion less than 24 hours		94%	95%	93%
Co-Signature of CMO of APP's		100%	Met Expected	Met Expected

**Friend Community Healthcare System
Disbursement Report
For the Months of November & December 2025**

<u>Reference</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
000275	11/05/25	BRYAN MEDICAL CENTER	27.00
000276	11/06/25	DRAKE REFRIGERATION	619.00
000277	11/06/25	UNIFORM CONNECTION	1,031.63
000278	11/06/25	YORK PHYSICAL THERAPY/ MILFORD	5,885.07
000280	11/10/25	NIFCO MECHANICAL SYSTEMS	400.00
000281	11/10/25	UNMC PHYSICIANS	1,000.00
000282	11/10/25	US POST OFFICE	78.00
000283	11/17/25	DHHS PUBLIC HEALTH LICENSURE U	1,225.00
000284	11/18/25	PATHOLOGY MEDICAL SERVICE	554.33
000285	11/25/25	LOGAN MEISINGER	1,540.00
000286	11/25/25	QWIK 6	25.00
000287	11/25/25	RICO'S	25.00
000288	11/25/25	SOMNI TECH INC	3,225.00
000289	11/25/25	THE FRECKLED DOOR	25.00
000290	11/25/25	ULTRASOUND ADVANTAGE INC	316.20
000291	11/25/25	UNANIMOUS INC	200.00
000292	11/26/25	KUTT - FM	546.00
000294	12/08/25	YORK PHYSICAL THERAPY/ MILFORD	8,962.45
000295	12/08/25	US POST OFFICE	234.00
000296	12/09/25	DOCTRACT	2,334.00
000297	12/10/25	DEREK M NELSON PA-C	1,550.00
000298	12/15/25	KIDWELL	555.00
000299	12/17/25	JOHN WRIGHT	479.67
000300	12/18/25	CITY OF FRIEND	306.35
000301	12/22/25	US POST OFFICE	234.00
000302	12/26/25	EAKES OFFICE PRODUCTS CTR	475.28
000303	12/26/25	SHARED MEDICAL SERVICES, INC	2,765.00
500461	11/03/25	CARD CONNECT	548.92
500462	11/03/25	MEDICA INSURANCE	30,671.25
500463	11/04/25	VISION STAFFING LLC	1,000.00
500464	11/04/25	GLOBE LIFE	748.74
500465	11/04/25	GUARDIAN	624.87
500466	11/04/25	PRINCIPAL LIFE INSURANCE COMPA	4,181.71
500467	11/04/25	SFM	1,068.00
500468	11/04/25	MARSH & MCLENNAN AGENCY LLC	2,751.72
500469	11/05/25	BOSTON SCIENTIFIC CORP	1,323.04
500470	11/05/25	SHARE STAFF HEALTHCARE	2,000.00
500471	11/05/25	IRONSIDE HUMAN RESOURCES, LLC	1,000.00
500472	11/05/25	TRUBRIDGE LLC	15,000.00
500473	11/05/25	MARCO TECHNOLOGIES LLC	1,000.00
500474	11/06/25	CARDINAL HEALTH 110 INC	5,025.34
500475	11/06/25	TAMCO CAPITAL CORPORATION	335.00
500476	11/06/25	NORRIS PUBLIC POWER DISTRICT	4,695.98
500477	11/06/25	BLACK HILLS ENERGY	760.53
500479	11/07/25	EMPOWER	5,520.92
500480	11/07/25	LSQ FUNDING GROUP. L.C.	11,057.29
500481	11/07/25	RELIAS LLC	495.45
500482	11/07/25	SIEMENS HEALTHCARE DIAGNO	1,850.14
500483	11/10/25	AVEL ECARE LLC	4,265.00
500484	11/10/25	MIDWEST ALARM SERVICES	708.72
500485	11/10/25	MOTIVATIONS AI, LLC	3,250.00
500486	11/10/25	STAPLES	102.15
500487	11/10/25	SYSMEX AMERICAC	346.58
500488	11/10/25	IDEXX DISTRIBUTION INC	800.00
500489	11/12/25	CHUBB GROUP OF INS CO	18,863.72
500490	11/10/25	RADSOURCE IMAGING TECHNOLOGIES	4,600.00
500491	11/13/25	MARSH & MCLENNAN AGENCY LLC	7,307.00
500492	11/14/25	AIRGAS USA LLC	568.84
500493	11/14/25	ECOLAB	139.72
500494	11/14/25	MMIC	1,455.00
500495	11/14/25	WPS GOVERNMENT SERVICES	16,300.00
500496	11/17/25	ACHC	830.00
500497	11/17/25	FRESENIUS KABI LLC	198.00
500498	11/17/25	MARSH & MCLENNAN AGENCY LLC	4,856.45
500500	11/19/25	NEBRASKA DEPT OF REVENUE	148.21
500501	11/20/25	WINDSTREAM	489.43
500503	11/24/25	SURGICAL PRODUCT SOLUTIONS	141.58
500504	11/24/25	WAYSTAR - ZIRMED	826.41
500505	11/21/25	EMPOWER	5,416.78
500506	11/26/25	MOTIVATIONS AI, LLC	6,500.00
500507	12/08/25	LSQ FUNDING GROUP. L.C.	6,300.88
500508	12/08/25	SHARE STAFF HEALTHCARE	2,000.00
500509	12/08/25	TAMCO CAPITAL CORPORATION	335.00
500510	12/02/25	VISION STAFFING LLC	1,000.00
500511	12/01/25	MOTIVATIONS AI, LLC	3,250.00
500512	12/02/25	MEDICA INSURANCE	41,745.30
500513	12/08/25	GLOBE LIFE	499.16
500514	12/08/25	GUARDIAN	650.61
500515	12/08/25	PRINCIPAL LIFE INSURANCE COMPA	4,181.71
500516	12/08/25	SFM	3,503.00
500517	12/02/25	UNITE PRIVATE NETWORK LLC	1,357.70
500518	12/03/25	MARSH & MCLENNAN AGENCY LLC	2,751.72
500519	12/08/25	DIRECT TV	540.10
500520	12/08/25	MMIC	2,500.00
500521	12/09/25	CARDINAL HEALTH 110 INC	5,000.36
500522	12/09/25	MARCO TECHNOLOGIES LLC	1,000.00
500523	12/11/25	IRONSIDE HUMAN RESOURCES, LLC	1,000.00
500524	12/03/25	CARD CONNECT	503.67
500525	12/10/25	RADSOURCE IMAGING TECHNOLOGIES	4,600.00
500526	12/09/25	EMPOWER	5,248.61
500527	12/12/25	TRUBRIDGE LLC	15,000.00
500528	12/15/25	ROYAL PUBLISHING	215.00
500529	12/15/25	INOVALON PROVIDER INC	2,627.51
500531	12/18/25	NEBRASKA DEPT OF REVENUE	82.97
500532	12/18/25	WPS GOVERNMENT SERVICES	16,300.00
500533	12/18/25	BLACK HILLS ENERGY	1,168.63
500534	12/18/25	CHUBB GROUP OF INS CO	4,669.79
500535	12/18/25	ACHC	830.00
500536	12/22/25	WASTE CONNECTIONS OF NEBRASKA	110.45
500537	12/22/25	Accuvein Inc	6,948.00
500538	12/22/25	NORRIS PUBLIC POWER DISTRICT	3,660.73
500539	12/22/25	WINDSTREAM	490.71
500540	12/23/25	BCOM Solutions	510.00
500541	12/23/25	Wells Fargo	501.17
500542	12/26/25	AVEL ECARE LLC	4,265.00
500543	12/26/25	STAPLES	235.45
500544	12/28/25	A.I. Smarter World Inc.	1,188.00
			351,161.70

Bi-weekly payroll					
2 Year Overview					Hospital
		Number	Gross	Share	Gross
Pay Period Ending	Holiday	of Checks	Pay	of FICA	Hours
January 5, 2024	✓	42	124,102	11,204	
January 19, 2024	✓	44	125,608	10,974	
February 2, 2024		41	111,894	9,063	
February 16, 2024		41	111,709	8,602	
March 1, 2024		40	112,291	8,423	
March 15, 2024		40	102,456	7,597	
March 29, 2024		43	109,406	8,164	
April 12, 2024		40	107,822	7,972	
April 26, 2024		43	107,643	7,909	
May 10, 2024		44	109,446	8,037	
May 24, 2024		43	109,345	8,154	
June 7, 2024	✓	45	120,422	9,003	
June 21, 2024		42	112,720	7,525	
July 5, 2024		41	115,459	7,665	
July 19, 2024	✓	43	114,673	7,339	
August 2, 2024		43	119,447	7,563	
August 16, 2024		42	118,317	8,089	
August 30, 2024		45	115,429	7,826	
September 13, 2024	✓	44	115,046	7,723	
October 11, 2024		41	119,022	7,444	
October 24, 2024		43	119,700	8,020	
November 8, 2024		45	121,391	7,679	
November 22, 2024		44	126,324	7,894	
December 6, 2024	✓	45	120,790	7,795	
December 20, 2024		43	114,729	7,524	
January 3, 2025	✓	42	120,948	9,496	
January 17, 2025	✓	39	121,749	9,270	
January 31, 2025		45	119,419	8,453	
February 14, 2025		43	122,008	8,673	
February 28, 2025		44	121,833	8,478	
March 14, 2025		40	121,757	8,428	
March 28, 2025		43	131,187	8,996	
April 11, 2025		42	121,688	8,466	
April 25, 2025		43	120,114	8,261	
May 9, 2025		42	122,994	8,393	
May 23, 2025		42	122,973	8,599	
June 6, 2025	✓	39	121,894	8,834	
June 20, 2025		41	112,725	8,159	
July 3, 2025		39	118,944	8,619	
July 18, 2025	✓	40	115,117	7,921	
August 1, 2025		41	119,000	7,829	
August 15, 2025		38	112,200	7,314	
August 29, 2025		43	117,482	7,562	
September 6, 2025	✓	43	125,377	8,230	
September 20, 2025		35	108,207	7,207	
October 10, 2025		37	109,889	7,328	2,937
October 24, 2025		38	114,747	7,356	3,105
November 7, 2025		38	119,817	7,674	2,982
November 21, 2025		38	109,228	7,072	2,993
December 5, 2025	✓	36	122,298	7,660	3,071
December 19, 2025		36	119,557	7,392	3,117
Average		41	117,222	8,174	3,034

Payroll Expense - 52 Week Lookback



FRIEND COMMUNITY HEALTHCARE SYSTEMS
BALANCE SHEET
FOR THE MONTH ENDING: 12/31/25

	Current Year	Prior Year	Net Change
ASSETS			
Current Assets			
Cash and Equivalents	(239,023.45)	(42,369.29)	(196,654.16)
Patient Accounts Receivable - Net	863,172.83	581,379.50	281,793.33
REH Funding Receivable	285,625.90	159.36	285,466.54
Inventory & Prepaid Expense	304,586.39	142,583.77	162,002.62
	-----	-----	-----
Total Current Assets	1,214,361.67	681,753.34	532,608.33
Assets Limited to Use - Debt Service R	.00	.00	.00
Property Plant Equipmt Net of Depr	2,982,493.51	3,410,336.68	(427,843.17)
Due from Third Party	196,311.03	427,127.84	(230,816.81)
Other Receivables	.00	.00	.00
	-----	-----	-----
Total Assets	4,393,166.21	4,519,217.86	(126,051.65)
	=====	=====	=====
LIABILITIES AND NET POSITION			
Current Liabilities			
Current Portion of LT Debt & Capt Leas	280,400.22	396,550.62	(116,150.40)
Notes Payable Citizens State Bank	600,000.00	49,999.73	550,000.27
Accounts Payable	1,028,939.43	1,332,812.36	(303,872.93)
Accrued Expenses			
Salaries Wages and Benefits	96,970.00	353,080.16	(256,110.16)
Interest	17,550.34	3,124.62	14,425.72
Amounts Paybl to 3rd Prty Pyrs Curr Yr	.00	.00	.00
Amounts Paybl to 3rd Prty Pyrs Prior Y	468,728.61	827,368.64	(358,640.03)
Unearned Revenue - Covid	.29	.29	.00
	-----	-----	-----
Total Current Liabilities	2,492,588.89	2,962,936.42	(470,347.53)
Long Term Debt and Captl Lease Obligatn Less Current Portion	1,945,637.80	1,954,120.11	(8,482.31)
	-----	-----	-----
Total Liabilities	4,438,226.69	4,917,056.53	(478,829.84)
Net Deficit Beginning of Year	(265,484.02)	(239,118.01)	(26,366.01)
Change in Net Position Current Yr (Los	220,423.54	(158,720.66)	379,144.20
Total Net Position (Deficit)	(45,060.48)	(397,838.67)	352,778.19
	-----	-----	-----
Total Liabilities and Net Position	4,393,166.21	4,519,217.86	(126,051.65)
	=====	=====	=====

32-606. Candidate filing form; filing period.

(1) Any candidate may place his or her name on the primary election ballot by filing a candidate filing form prescribed by the Secretary of State as provided in section 32-607. Except as otherwise provided in subsection (4) of this section, if a candidate for an elective office is an incumbent of any elective office, the filing period for filing the candidate filing form shall be between January 5 and February 15 prior to the date of the primary election. No incumbent who resigns from elective office prior to the expiration of his or her term shall file for any office after February 15 of that election year. All other candidates shall file for office between January 5 and March 1 prior to the date of the primary election. A candidate filing form and a copy of payment of the filing fee, if applicable, may be transmitted by facsimile for the offices listed in subdivision (2)(a) of section 32-607 if (a) the transmission is received in the office of the filing officer by the filing deadline and (b) the original filing form and payment of the filing fee, if applicable, is mailed to the filing officer with a legible postmark bearing a date on or prior to the filing deadline and is in the office of the filing officer no later than seven days after the filing deadline.

(2) Any candidate for a township office in a county under township organization, the board of trustees of a village, the board of directors of a reclamation district, the county weed district board, the board of directors of a public power district receiving annual gross revenue of less than forty million dollars, or the board of an educational service unit may place his or her name on the general election ballot by filing a candidate filing form prescribed by the Secretary of State as provided in section 32-607. Except as otherwise provided in subsection (4) of this section, if a candidate for an elective office is an incumbent of any elective office, the filing period for filing the candidate filing form shall be between January 5 and July 15 prior to the date of the general election. No incumbent who resigns from elective office prior to the expiration of his or her term shall file for any office after July 15 of that election year. All other candidates shall file for office between January 5 and August 1 prior to the date of the general election. A candidate filing form may be transmitted by facsimile for the offices listed in subdivision (2)(a) of section 32-607 if (a) the transmission is received in the office of the filing officer by the filing deadline and (b) the original filing form is mailed to the filing officer with a legible postmark bearing a date on or prior to the filing deadline and is in the office of the filing officer no later than seven days after the filing deadline.

(3) Any city having a home rule charter may provide for filing deadlines for any person desiring to be a candidate for the office of council member or mayor.

(4) If a candidate for an elective office was appointed to an elective office to fill a vacancy after the deadline for an incumbent to file a candidate filing form in subsection (1) or (2) of this section but before the deadline for all other candidates, the candidate may file a candidate filing form for any office on or before the deadline for all other candidates.

Source: Laws 1994, LB 76, § 174; Laws 1996, LB 967, § 2; Laws 1997, LB 764, § 54; Laws 1999, LB 802, § 12; Laws 2007, LB641, § 3; Laws 2009, LB392, § 7; Laws 2011, LB449, § 4; Laws 2011, LB550, § 1; Laws 2013, LB125, § 4; Laws 2018, LB377, § 3; Laws 2020, LB1055, § 9; Laws 2021, LB285, § 10; Laws 2024, LB287, § 27.

Annotations

Under former act candidate was required to file not less than forty days before the primary election. *Fitzgerald v. Kuppinger*, 163 Neb. 286, 79 N.W.2d 547 (1956).

City councilman could file for office of member of Legislature within time herein prescribed. *State ex rel. Strom v. Marsh*, 162 Neb. 593, 77 N.W.2d 163 (1956).

Under the statute, a candidate's nominating papers must be actually received and filed in the proper office before the time for filing has expired. *State ex rel. Wood v. Marsh*, 120 Neb. 296, 232 N.W. 103 (1930).

Under former law this section required that all nominating papers be filed at least forty days before the primary election, and the time for filing cannot be extended by custom or practice so as to include nominating papers postmarked before but not received until after the time for filing had expired. *State ex rel. Smith v. Marsh*, 120 Neb. 287, 232 N.W. 99 (1930), 72 A.L.R. 285 (1930).

32-606. Candidate filing form; filing period.

(1) Any candidate may place his or her name on the primary election ballot by filing a candidate filing form prescribed by the Secretary of State as provided in section 32-607. Except as otherwise provided in subsection (4) of this section, if a candidate for an elective office is an incumbent of any elective office, the filing period for filing the candidate filing form shall be between January 5 and February 15 prior to the date of the primary election. No incumbent who resigns from elective office prior to the expiration of his or her term shall file for any office after February 15 of that election year. All other candidates shall file for office between January 5 and March 1 prior to the date of the primary election. A candidate filing form and a copy of payment of the filing fee, if applicable, may be transmitted by facsimile for the offices listed in subdivision (2)(a) of section 32-607 if (a) the transmission is received in the office of the filing officer by the filing deadline and (b) the original filing form and payment of the filing fee, if applicable, is mailed to the filing officer with a legible postmark bearing a date on or prior to the filing deadline and is in the office of the filing officer no later than seven days after the filing deadline.

(2) Any candidate for a township office in a county under township organization, the board of trustees of a village, the board of directors of a reclamation district, the county weed district board, the board of directors of a public power district receiving annual gross revenue of less than forty million dollars, or the board of an educational service unit may place his or her name on the general election ballot by filing a candidate filing form prescribed by the Secretary of State as provided in section 32-607. Except as otherwise provided in subsection (4) of this section, if a candidate for an elective office is an incumbent of any elective office, the filing period for filing the candidate filing form shall be between January 5 and July 15 prior to the date of the general election. No incumbent who resigns from elective office prior to the expiration of his or her term shall file for any office after July 15 of that election year. All other candidates shall file for office between January 5 and August 1 prior to the date of the general election. A candidate filing form may be transmitted by facsimile for the offices listed in subdivision (2)(a) of section 32-607 if (a) the transmission is received in the office of the filing officer by the filing deadline and (b) the original filing form is mailed to the filing officer with a legible postmark bearing a date on or prior to the filing deadline and is in the office of the filing officer no later than seven days after the filing deadline.

(3) Any city having a home rule charter may provide for filing deadlines for any person desiring to be a candidate for the office of council member or mayor.

(4) If a candidate for an elective office was appointed to an elective office to fill a vacancy after the deadline for an incumbent to file a candidate filing form in subsection (1) or (2) of this section but before the deadline for all other candidates, the candidate may file a candidate filing form for any office on or before the deadline for all other candidates.

Source: Laws 1994, LB 76, § 174; Laws 1996, LB 967, § 2; Laws 1997, LB 764, § 54; Laws 1999, LB 802, § 12; Laws 2007, LB641, § 3; Laws 2009, LB392, § 7; Laws 2011, LB449, § 4; Laws 2011, LB550, § 1; Laws 2013, LB125, § 4; Laws 2018, LB377, § 3; Laws 2020, LB1055, § 9; Laws 2021, LB285, § 10; Laws 2024, LB287, § 27.

Annotations

Under former act candidate was required to file not less than forty days before the primary election. *Fitzgerald v. Kuppinger*, 163 Neb. 286, 79 N.W.2d 547 (1956).

City councilman could file for office of member of Legislature within time herein prescribed. *State ex rel. Strom v. Marsh*, 162 Neb. 593, 77 N.W.2d 163 (1956).

Under the statute, a candidate's nominating papers must be actually received and filed in the proper office before the time for filing has expired. *State ex rel. Wood v. Marsh*, 120 Neb. 296, 232 N.W. 103 (1930).

Under former law this section required that all nominating papers be filed at least forty days before the primary election, and the time for filing cannot be extended by custom or practice so as to include nominating papers postmarked before but not received until after the time for filing had expired. *State ex rel. Smith v. Marsh*, 120 Neb. 287, 232 N.W. 99 (1930), 72 A.L.R. 285 (1930).

REQUEST FOR AGENDA ITEM

If you have a specific topic that you would like the City Council to discuss at a future meeting, please list your name, address, telephone number, email address, and the specific topic. The item will be reviewed and possibly scheduled for a meeting or forwarded to the Mayor and/or the appropriate department for handling. City staff will contact you to let you know the date and time if topic is set on a future council agenda.

NAME: FR JENNETH BOROWIAK

ADDRESS: 405 S. MAIN Street

EMAIL ADDRESS: frborowiak@lincolndiocese.org

PHONE: 402-525-2566

DATE OF REQUEST: February 3, 2026

NOTE: Since we may need to get in touch with you for more information, we cannot guide action on this request unless you provide either a phone number or email address.

REQUESTED TOPIC: ① St. Joseph Parish 2026 Door-to-Door Census

② Railroad Crossing - West end of Friend

③ Highway 6 Sign

WILL THIS ITEM REQUIRE CITY FUNDING? possibly IF SO, HOW MUCH? NOT KNOWN

REQUESTED ACTION TO BE TAKEN: I would like to apprise mayor/ City council of plans about these issues.

For Official City Use Only

Fr. Borowiak

DATE REQUEST RECEIVED: <u>1/29/2026</u>	RECEIVED BY: <u>[Signature]</u>
ACTION TAKEN: <u>Forwarded to Mayor + Council</u>	
FOLLOW UP NEEDED: _____	
CITY FUNDS AUTHORIZED: _____	
SIGNED: _____	DATE: _____

Fwd: SUBDIVISION OF HOME-OFFICE PARCELS.

From **Rick Kubicek** <rickkubicek@hotmail.com>
To **DENTAL OFFICE KUBICEK** <kubicek@kubicekdds.hush.com>
Sent Monday, January 12, 2026 at 5:06 PM
Encrypted No
Signed No
Attachments KUBICEK SUBDIVISION.pdf

Sent from my iPhone

Begin forwarded message:

From: Rick Kubicek <rickkubicek@hotmail.com>
Date: January 5, 2026 at 6:40:14 PM CST
To: Kristen Milton <kmilton6@icloud.com>
Subject: Fwd: **SUBDIVISION OF HOME-OFFICE PARCELS.**

Sent from my iPhone

Begin forwarded message:

From: Derek Beenblossm <derek.beenblossom@gmail.com>
Date: January 5, 2026 at 1:10:40 PM CST
To: rickkubicek@hotmail.com
Subject: **SUBDIVISION OF HOME-OFFICE PARCELS.**

RICK

ATTACHED IS A QUICK SKETCH OF THE PROPOSED SUBDIVISION. PLEASE TALK TO CRYSTAL MLTON, AND GET THEIR THOUGHTS ON IT.

DEREK BEENBLOSSOM PLS
ALLEN SURVEYING SERVICES LLC.
2450 W. MARTELL RD.
MARTELL, NE 68404
402-826-4620 CRETE OFFICE
402-466-4366 MARTELL OFFICE
402-540-6455 MOBILE

Planing + Zoning

Jan 27th 2026

Recomend allowing Kubicek Dental Office + Home to be seperated so future sale of Office can be completed. The garage ~~is~~ on N. side of alley would remain with the residence.

Roger-Yes John-Yes Stantes

Pres. Stan D Houlden

Mayor _____

Estimate Annual Hours - Best Case Scenario		Monthly Hours	Annual Hours
Post Tax Receipts	Sales Tax	3	36
	County Treasurer Receipts		
	EAA Occupation Tax		
	Highway Allocation		
Licenses	ATV	4	48
	Pets		
	Food Vendors		
	Peddlers		
	Livestock		
	Guns		
	Tobacco Liquor		
Permits	Building Permits	4	48
	Burn Permits		
Claims	Scan Invoices in Document Imaging	24	288
	Post in PowerManager		
	Print/Sign/Mail Checks		
	File Paperwork		
	Resolve Issues with Vendor Accounts		
	TIF Receipts Verified and Paid to CRA		
	EAA Receipts Verified and Paid to CRA		
Bank Reconciliations		5	60
Month End		4	48
Sales Tax Return		1	12
Utility Billing	Post Payments	60	720
	Move Ins/Outs		
	Meter Reading/Resolve Issues		
	Process Utility Bills		
	Process ACH Payments		

	Post Cash/Check/Credit Card Payments		
	Assess Finance Charges		
	Prepare Disconnection Notices		
	Shut Offs		
	New Sewer Rates Calculated		
Pool	Advertise for Help		120
	W-4, W-4N, I-9, Etc. from Each Employee		
	Process E-Verify and New Hire Reporting for Each Employee		
	Set Up Personnel Files		
	Record Deposits		
	Assist with Passes and other Paperwork		
	Admissions/Concession Log		
	Child Labor Law Paperwork for anyone under 16 years old		
Bond Payments	Respond to Depository Trust		
	Emails/Verify Information		8
	Prepare Paperwork for Bank Wire and Have Signed		
Payroll	Processed every other week	9	108
	941 Deposit paid		
	State Withholding paid		
	Child Support Paid		
	Retirement Paid		
	Quarterly Reports		12
	Annual Reports and W-2's		8
Phone Calls/Customers		24	288
Mail			16
Council Meetings	Prepare Agenda, Council Packets	24	288
	Write Minutes & Publish		
	Treasurer's Report		
	Attend Meetings		24

Ordinances/Resolutions	Maintain Log File Post to Website	8
Weed Abatement Notices Nuisance Properties		40
Planning Commission	Meeting Notices; agendas, etc.	4
Club House/Grange Hall	8	96
Cemetery	Deeds Prepared Update Directory	16
Insurance Claims		8
Audit	Prepare various reconciliations, highest daily bank balance, County Treasurer Receipts, copies of records etc. Report filed with various entities	40
Budget	Assist with preparation of budget and getting information to auditor; filing with state and county; inputting into PowerManager	40
Continuing Education	1 Week Clerks School, 3 days Finance Conference-Both Staff	128
Miscellaneous	Publish Job Titles and Wages	16
	Prepare Lobbying Fees & Dues Report Prepare Occupation Tax Report ARPA Reporting	
Streets	Lane Mile Reporting Annual Certification of Program Compliance Year-End Certification of Street Superintendent	4

	One and Six Hearing	
1099's	Prepare 1099-Misc. and 1099-Rents, get W-9's from Vendors	24
Projects	CDBG-Opera House Public Safety Building Comp Plan/Zoning Update Code Book Updates	80
Benefits Administration		16
Cemetery Board	Prepare Post Meeting Notices	2
CD Renewals		48
Correcting Erros	On-going issues come up from prior erros	80
Holidays	2 full time office staff	160
Vacations	2 full time office staff	192
Sick Leave	Only 3 days per year for each of the two office staff	48
Breaks		470
	Total for Year	3,652
	Available Staff Time	2,080
	Short	1,572
	Nancy is only able to come 1 or 2 days per year	832
	Still short	740



City of Friend Outsourced Accounting Fee Estimate

1 message

Lucas Post <lpost@hbecpa.com>

Mon, Feb 2, 2026 at 9:48 AM

To: "cityclerk@cityoffriend.org" <cityclerk@cityoffriend.org>

Cc: Kiley Wiechman <kwiechman@hbecpa.com>

Hello Nancy,

For bi-weekly ADP, we are looking at \$95 + \$4 per EE, per payroll. This is assuming retirement contributions are handled in house by the City but we could explore what that looks like if you want us to take it.

A/P, based on observed averages and an assumption of ~50 invoices/month, we would estimate this at \$575/month, plus software costs charged by BILL (see fee schedule below). If the City remains on Power Manager, the City would be limited to an excel export of the bill listings and need to post or import those manually. If in the future the City has interest in having HBE do the whole accounting process and the City moves to a different accounting system, there can be some automated journal entries setup between Bill.com and those newer systems.

BILL fee schedule:

Console Fee - \$45/month

Per (client) User Fee - \$12/user/month (HBE team access does not count for this item)

Check Payments - \$1.99/check

ACH Payments - \$0.59/transaction

International Payments - \$19.99/transaction

Void Checks - \$25/instance

I put together some rough estimates:

For Payroll, with 38 employees (I know pool kids don't work all year, but this shows what it might look like with all hands-on deck in the summer), ~\$247 per payroll and ~\$6,422 annual.

For A/P Bill.com Service Fees, assuming 50 checks written (I know some are ACH so this estimate should be on the high end), ~\$169 per month service fees plus \$575 and ~\$2028 annual service fees plus \$6,900 assuming 50 checks, 2 City users, no voids, and no international payments. Total per month ~\$744 and ~\$8,928 annual.

Please let us know if you or the board comes up with any questions at the meeting that we can answer.

Thank you,

Luke



CPAs & Consultants | Wealth Management



People and results you can count on

Lucas J. Post, CPA

Manager

7140 Stephanie Lane | Lincoln, NE | 68516

Office: 402.423.4343 | Direct: 402.261.9635

[Click here to send me files securely](#)

HBE is always accepting new clients and your referrals are sincerely appreciated. If you know of others who may have a need for our services or are exploring their options, we would welcome the opportunity to speak with them.

HBE LLP is an independent member of the [BDO Alliance USA](#).

The information in this email is confidential and if you are not the intended recipient be advised that you have received this email in error and any use, dissemination, forwarding, printing or copying of it is strictly prohibited. If you have received this email in error, you should notify the sender by return email and delete this message from your computer system. It is the responsibility of the addressee to scan this mail and any attachments for computer viruses or other defects. The sender does not accept liability for any loss or damage of any nature, however caused, which may result directly or indirectly from this email or any file attached.



City of Friend Outsourced Accounting Fee Estimate

1 message

Lucas Post <lpost@hbecpa.com>

Mon, Feb 2, 2026 at 9:48 AM

To: "cityclerk@cityoffriend.org" <cityclerk@cityoffriend.org>

Cc: Kiley Wiechman <kwiechman@hbecpa.com>

Hello Nancy,

For bi-weekly ADP, we are looking at \$95 + \$4 per EE, per payroll. This is assuming retirement contributions are handled in house by the City but we could explore what that looks like if you want us to take it.

A/P, based on observed averages and an assumption of ~50 invoices/month, we would estimate this at \$575/month, plus software costs charged by BILL (see fee schedule below). If the City remains on Power Manager, the City would be limited to an excel export of the bill listings and need to post or import those manually. If in the future the City has interest in having HBE do the whole accounting process and the City moves to a different accounting system, there can be some automated journal entries setup between Bill.com and those newer systems.

BILL fee schedule:

Console Fee - \$45/month

Per (client) User Fee - \$12/user/month (HBE team access does not count for this item)

Check Payments - \$1.99/check

ACH Payments - \$0.59/transaction

International Payments - \$19.99/transaction

Void Checks - \$25/instance

I put together some rough estimates:

For Payroll, with 38 employees (I know pool kids don't work all year, but this shows what it might look like with all hands-on deck in the summer), ~\$247 per payroll and ~\$6,422 annual.

For A/P Bill.com Service Fees, assuming 50 checks written (I know some are ACH so this estimate should be on the high end), ~\$169 per month service fees plus \$575 and ~\$2028 annual service fees plus \$6,900 assuming 50 checks, 2 City users, no voids, and no international payments. Total per month ~\$744 and ~\$8,928 annual.

Please let us know if you or the board comes up with any questions at the meeting that we can answer.

Thank you,

Luke



CPAs & Consultants | Wealth Management



People and results you can count on

Lucas J. Post, CPA

Manager

7140 Stephanie Lane | Lincoln, NE | 68516

Office: 402.423.4343 | **Direct:** 402.261.9635

[Click here to send me files securely](#)

HBE is always accepting new clients and your referrals are sincerely appreciated. If you know of others who may have a need for our services or are exploring their options, we would welcome the opportunity to speak with them.

HBE LLP is an independent member of the [BDO Alliance USA](#).

The information in this email is confidential and if you are not the intended recipient be advised that you have received this email in error and any use, dissemination, forwarding, printing or copying of it is strictly prohibited. If you have received this email in error, you should notify the sender by return email and delete this message from your computer system. It is the responsibility of the addressee to scan this mail and any attachments for computer viruses or other defects. The sender does not accept liability for any loss or damage of any nature, however caused, which may result directly or indirectly from this email or any file attached.

Utilities Report

Started training with Ryan and Doug

Locates

Filled in potholes

Water meters read

Pushed up tree pile at dump

Cleared snow city hall

Salted roads

Water sample taken

Waste water sample taken

Doug went to Kearney for snowball conference

Check well's

Check sewer plant

Trent Roesler

