

**REVENUE REPORT**  
**CALENDAR 2/2023, FISCAL 5/2023**

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
100-100-4000	PROPERTY TAXES	115,000.00	3,883.08	17,229.32	14.98	97,770.68
100-100-4010	NPPD 5% GROSS REVENUE	8,000.00	6,926.13	13,315.19	166.44	5,315.19-
100-100-4060	FRANCHISE TAX	8,500.00	4,268.88	8,662.39	101.91	162.39-
100-100-4070	IN LIEU TAX	1,500.00	.00	.00	.00	1,500.00
100-100-4100	LIQUOR LICENSES	1,000.00	.00	1,534.36	153.44	534.36-
100-100-4120	BUILDING PERMITS	.00	.00	.00	.00	.00
100-100-4180	LICENSES AND PERMITS	.00	.00	.00	.00	.00
100-100-4190	DOG LICENSES	.00	172.53	172.53	.00	172.53-
100-100-4300	INTEREST INCOME	5,000.00	.00	115.44	2.31	4,884.56
100-100-4301	FINANCE CHARGE BILLED	5,000.00	.00	.00	.00	5,000.00
100-100-4433	MUNICIPAL EQUALIZATION	162,972.00	.00	28,674.65	17.59	134,297.35
100-100-4434	HOMESTEAD EXEMPTION	7,000.00	.00	.00	.00	7,000.00
100-100-4440	GRANT INCOME	.00	.00	.00	.00	.00
100-100-4500	MOTOR VEHICLE FEE	6,000.00	.00	.00	.00	6,000.00
100-100-4501	PRORATE MOTOR VEHICLE	100.00	.00	.00	.00	100.00
100-100-4560	SALES TAX REVENUE	51,000.00	4,070.87	19,946.19	39.11	31,053.81
100-100-4700	MISCELLANEOUS INCOME	3,000.00	.00	18,028.53	600.95	15,028.53-
100-100-4720	INSURANCE PROCEEDS	.00	2,529.89	2,692.68	.00	2,692.68-
100-100-4820	LOAN PROCEEDS	28,000.00	.00	.00	.00	28,000.00
100-910-4830	TRANSFERS IN	130,000.00	.00	.00	.00	130,000.00
110-110-4300	INTEREST INCOME	8,500.00	.00	2,387.49	28.09	6,112.51
110-110-4430	HIGHWAY ALLOCATION	125,762.00	9,870.74	55,296.85	43.97	70,465.15
110-110-4431	HIGHWAY INCENTIVE	3,000.00	3,000.00	3,000.00	100.00	.00
110-110-4432	MOTOR VEHICLE TAX	7,000.00	670.45	4,680.22	66.86	2,319.78
110-110-4700	MISCELLANEOUS INCOME	3,500.00	.00	.00	.00	3,500.00
110-110-4820	LOAN PROCEEDS	700,000.00	.00	.00	.00	700,000.00
110-910-4830	TRANSFERS IN	34,000.00	.00	.00	.00	34,000.00
120-120-4300	INTEREST INCOME	4,200.00	.00	651.16	15.50	3,548.84
120-120-4600	KENO REVENUE	575,000.00	1,433.00	1,433.00	.25	573,567.00
120-120-4700	MISCELLANEOUS INCOME	.00	.00	1,790.27	.00	1,790.27-
120-120-4720	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
120-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
130-130-4300	INTEREST INCOME	3,000.00	.00	651.25	21.71	2,348.75
130-130-4440	GRANT INCOME	750,000.00	.00	.00	.00	750,000.00
130-130-4500	WATER SALES	285,600.00	19,827.97	96,004.09	33.61	189,595.91
130-130-4505	GARBAGE SALES	.00	.00	.00	.00	.00
130-130-4511	WATER METER SALES	.00	.00	.00	.00	.00
130-130-4560	SALES TAX COLLECTION FEE-WATER	420.00	.00	81.30	19.36	338.70
130-130-4700	MISCELLANEOUS INCOME	2,000.00	110.00	180.00	9.00	1,820.00
130-130-4720	INSURANCE PROCEEDS	.00	38.22	38.22	.00	38.22-
130-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
140-140-4300	INTEREST INCOME	500.00	.00	1,586.29	317.26	1,086.29-
140-140-4520	LEASE TO NPPD	85,000.00	.00	18,556.69	21.83	66,443.31
140-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
150-150-4300	INTEREST INCOME	2,500.00	.00	5,916.81	236.67	3,416.81-
150-150-4500	SEWER INCOME	368,550.00	29,061.47	127,841.52	34.69	240,708.48
150-150-4501	SEWER LINE FEES	12,600.00	.00	3,795.00	30.12	8,805.00
150-150-4502	STORM SEWER SURCHARGE	7,350.00	.00	2,335.00	31.77	5,015.00
150-150-4505	GARBAGE SALES	115,500.00	8,478.31	40,329.25	34.92	75,170.75
150-150-4560	SALES TAX REVENUE	.00	.00	.00	.00	.00
150-150-4700	MISCELLANEOUS INCOME	300.00	634.16	634.16	211.39	334.16-

**REVENUE REPORT**  
**CALENDAR 2/2023, FISCAL 5/2023**

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
150-150-4720	INSURANCE PROCEEDS	.00	12.74	12.74	.00	12.74-
150-150-4820	LOAN PROCEEDS	270,000.00	.00	.00	.00	270,000.00
150-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
	DIFFERENCE	<u>3,896,354.00</u>	<u>94,988.44</u>	<u>477,572.59</u>	<u>12.26</u>	<u>3,418,781.41</u>
	PROOF	<u>3,896,354.00</u>	<u>94,988.44</u>	<u>477,572.59</u>	<u>12.26</u>	<u>3,418,781.41</u>

**BUDGET REPORT**  
**CALENDAR 2/2023, FISCAL 5/2023**

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
100-100-6010	SALARIES	135,699.00	12,445.01	76,482.00	56.36	59,217.00
100-100-6110	FICA CITY SHARE	13,570.00	887.77	16,832.34	124.04	3,262.34-
100-100-6150	EMPLOYEE BENEFITS	56,112.00	6,591.52	28,390.70	50.60	27,721.30
100-100-6170	PAYROLL TAX - OTHER	2,800.00	.00	17,573.82	627.64	14,773.82-
100-100-6210	DUES AND MEMBERSHIPS	5,000.00	582.48	2,960.18	59.20	2,039.82
100-100-6331	GAS AND OIL	3,996.00	476.45	3,902.28	97.65	93.72
100-100-6350	REPAIRS AND MAINTENANCE	30,000.00	2,576.80	11,860.18	39.53	18,139.82
100-100-6351	GIS SYSTEM	.00	.00	.00	.00	.00
100-100-6371	UTILITIES	5,616.00	.00	1,238.71	22.06	4,377.29
100-100-6373	TELEPHONE	6,696.00	246.34	2,058.59	30.74	4,637.41
100-100-6407	ENGINEERING	7,000.00	500.00	2,200.00	31.43	4,800.00
100-100-6408	INSURANCE	21,600.00	.00	530.00	2.45	21,070.00
100-100-6411	LEGAL AND ACCOUNTING	70,000.00	2,500.00	50,125.78	71.61	19,874.22
100-100-6413	LABOR	5,000.00	.00	.00	.00	5,000.00
100-100-6414	PUBLICATIONS	4,500.00	67.62	600.13	13.34	3,899.87
100-100-6415	RENT	14,000.00	1,211.83	8,481.48	60.58	5,518.52
100-100-6418	SALES TAX EXPENSE	.00	1,297.92	1,297.92	.00	1,297.92-
100-100-6490	COMMUNITY BETTERMENT	18,000.00	.00	2,606.90	14.48	15,393.10
100-100-6491	LAB FEES	.00	.00	.00	.00	.00
100-100-6492	PEST CONTROL	8,640.00	.00	1,575.00	18.23	7,065.00
100-100-6497	CODE ENFORCEMENT OFFICER	19,440.00	.00	.00	.00	19,440.00
100-100-6499	POLICE LABOR	140,400.00	32,499.99	64,999.98	46.30	75,400.02
100-100-6506	OFFICE EXPENSE	9,720.00	3,038.55	8,846.32	91.01	873.68
100-100-6507	SUPPLIES	7,560.00	27.97	3,230.85	42.74	4,329.15
100-100-6599	MISCELLANEOUS	5,000.00	3,219.98	6,030.67	120.61	1,030.67-
100-100-6710	CAPITAL OUTLAY	1,124,000.00	.00	.00	.00	1,124,000.00
100-100-6750	COUNTY COMM CTR INTERLOCAL	15,000.00	.00	.00	.00	15,000.00
100-100-6800	CONTIGENCY	200,000.00	.00	.00	.00	200,000.00
100-100-6801	DEBT SERVICE	4,000.00	.00	.00	.00	4,000.00
100-100-6802	DEBT RETIREMENT	125,000.00	.00	.00	.00	125,000.00
100-100-6810	DEPRECIATION GENERAL	.00	.00	923.40	.00	923.40-
100-100-6911	Garnishment	.00	476.80	476.80	.00	476.80-
100-910-6910	TRANSFERS OUT	34,000.00	.00	.00	.00	34,000.00
100-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
110-110-6010	SALARIES	45,427.00	4,265.77	21,867.55	48.14	23,559.45
110-110-6110	FICA CITY SHARE	4,543.00	326.35	1,127.44	24.82	3,415.56
110-110-6150	EMPLOYEE BENEFITS	.00	76.40	76.40	.00	76.40-
110-110-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
110-110-6331	GAS AND OIL	108.00	.00	151.94	140.69	43.94-
110-110-6350	REPAIRS AND MAINTENANCE	50,000.00	.00	7,254.80	14.51	42,745.20
110-110-6371	UTILITIES	37,800.00	556.60	9,187.36	24.31	28,612.64
110-110-6373	TELEPHONE	.00	.00	.00	.00	.00
110-110-6407	ENGINEERING	2,500.00	.00	.00	.00	2,500.00
110-110-6408	INSURANCE	1,512.00	.00	.00	.00	1,512.00
110-110-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
110-110-6414	PUBLICATIONS	.00	.00	.00	.00	.00
110-110-6417	LAND LEASE	.00	.00	.00	.00	.00
110-110-6491	LAB FEES	.00	.00	.00	.00	.00
110-110-6492	PEST CONTROL	.00	.00	.00	.00	.00
110-110-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
110-110-6506	OFFICE EXPENSE	540.00	.00	.00	.00	540.00

**BUDGET REPORT**  
**CALENDAR 2/2023, FISCAL 5/2023**

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-110-6507	SUPPLIES	1,080.00	.00	.00	.00	1,080.00
110-110-6599	MISCELLANEOUS	500.00	.00	.00	.00	500.00
110-110-6710	CAPITAL OUTLAY	1,370,000.00	.00	.00	.00	1,370,000.00
110-110-6727	STREET SIGNS	3,000.00	.00	.00	.00	3,000.00
110-110-6761	STREET IMPROVEMENTS	.00	.00	.00	.00	.00
110-110-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
110-110-6810	DEPRECIATION - STREET	.00	.00	7,589.49	.00	7,589.49-
110-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
110-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
120-120-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
120-120-6331	GAS AND OIL	.00	.00	.00	.00	.00
120-120-6350	REPAIRS AND MAINTENANCE	.00	.00	1,425.27-	.00	1,425.27
120-120-6371	UTILITIES	.00	.00	217.96	.00	217.96-
120-120-6411	LEGAL AND ACCOUNTING	2,000.00	.00	.00	.00	2,000.00
120-120-6490	COMMUNITY BETTERMENT	44,000.00	.00	250.00	.57	43,750.00
120-120-6506	OFFICE EXPENSE	300.00	.00	.00	.00	300.00
120-120-6599	MISCELLANEOUS	3,000.00	.00	.00	.00	3,000.00
120-120-6600	KENO PAYOUTS	431,000.00	.00	.00	.00	431,000.00
120-120-6601	OPERATORS SHARE	46,000.00	.00	.00	.00	46,000.00
120-120-6602	KENO CONTRACTORS SHARE	37,500.00	.00	.00	.00	37,500.00
120-120-6603	KENO STATE TAX	17,250.00	.00	.00	.00	17,250.00
120-120-6800	CONTIGENCY	400,000.00	.00	.00	.00	400,000.00
120-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
120-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
130-130-6010	SALARIES	29,120.00	4,250.71	26,761.83	91.90	2,358.17
130-130-6110	FICA CITY SHARE	2,912.00	325.20	1,949.15	66.94	962.85
130-130-6150	EMPLOYEE BENEFITS	.00	74.50	74.50	.00	74.50-
130-130-6210	DUES AND MEMBERSHIPS	500.00	.00	.00	.00	500.00
130-130-6331	GAS AND OIL	.00	.00	.00	.00	.00
130-130-6350	REPAIRS AND MAINTENANCE	43,200.00	1,840.00	15,220.94	35.23	27,979.06
130-130-6371	UTILITIES	12,960.00	170.29	1,938.77	14.96	11,021.23
130-130-6373	TELEPHONE	.00	.00	.00	.00	.00
130-130-6407	ENGINEERING	2,500.00	.00	1,000.00	40.00	1,500.00
130-130-6408	INSURANCE	6,480.00	.00	.00	.00	6,480.00
130-130-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
130-130-6414	PUBLICATIONS	1,500.00	.00	.00	.00	1,500.00
130-130-6417	LAND LEASE	5,400.00	1,026.00	3,654.00	67.67	1,746.00
130-130-6418	SALES TAX EXPENSE	1,200.00	.00	195.19	16.27	1,004.81
130-130-6491	LAB FEES	1,404.00	75.00	340.98	24.29	1,063.02
130-130-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
130-130-6503	COST OF WATER	113,400.00	277.12	10,777.34	9.50	102,622.66
130-130-6506	OFFICE EXPENSE	.00	.00	17,362.65	.00	17,362.65-
130-130-6507	SUPPLIES	1,620.00	.00	.00	.00	1,620.00
130-130-6599	MISCELLANEOUS	3,300.00	.00	73.28	2.22	3,226.72
130-130-6710	CAPITAL OUTLAY	90,000.00	.00	.00	.00	90,000.00
130-130-6800	CONTIGENCY	100,000.00	.00	.00	.00	100,000.00
130-130-6801	DEBT SERVICE	324,000.00	.00	10,212.79	3.15	313,787.21
130-130-6810	DEPRECIATION	.00	.00	27,000.96	.00	27,000.96-
130-130-6899	AMORTIZATION OF LOAN FEES	.00	.00	.00	.00	.00
130-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
130-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00

**BUDGET REPORT**  
**CALENDAR 2/2023, FISCAL 5/2023**

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
140-140-6371	UTILITIES	.00	57.58	57.58	.00	57.58-
140-140-6414	PUBLICATIONS	.00	.00	.00	.00	.00
140-140-6493	FRONTDESK SERVICE CHARGES	.00	.00	.00	.00	.00
140-140-6810	DEPRECIATION	.00	.00	365.85	.00	365.85-
140-910-6910	TRANSFERS OUT	85,000.00	.00	.00	.00	85,000.00
140-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
150-150-6010	SALARIES	22,714.00	2,359.70	11,810.93	52.00	10,903.07
150-150-6110	FICA CITY SHARE	2,271.00	180.50	801.25	35.28	1,469.75
150-150-6150	EMPLOYEE BENEFITS	.00	44.35	44.35	.00	44.35-
150-150-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
150-150-6331	GAS AND OIL	1,620.00	.00	.00	.00	1,620.00
150-150-6350	REPAIRS AND MAINTENANCE	25,000.00	.00	106,761.80	427.05	81,761.80-
150-150-6371	UTILITIES	6,048.00	382.19	1,945.44	32.17	4,102.56
150-150-6373	TELEPHONE	.00	.00	.00	.00	.00
150-150-6407	ENGINEERING	5,000.00	.00	10,217.34	204.35	5,217.34-
150-150-6408	INSURANCE	5,400.00	.00	.00	.00	5,400.00
150-150-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
150-150-6413	TRASH COLLECTION	93,450.00	14,527.48	43,888.02	46.96	49,561.98
150-150-6414	PUBLICATIONS	200.00	.00	.00	.00	200.00
150-150-6417	LAND LEASE	1,800.00	150.00	1,050.00	58.33	750.00
150-150-6418	SALES TAX EXPENSE	.00	.00	.00	.00	.00
150-150-6491	LAB FEES	4,536.00	645.00	1,935.00	42.66	2,601.00
150-150-6495	SEWER USE - SCOTTSBLUFF	167,400.00	20,284.39	47,334.01	28.28	120,065.99
150-150-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
150-150-6507	SUPPLIES	540.00	.00	.00	.00	540.00
150-150-6599	MISCELLANEOUS	1,000.00	27.00	2,189.04	218.90	1,189.04-
150-150-6710	CAPITAL OUTLAY	635,000.00	.00	.00	.00	635,000.00
150-150-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
150-150-6810	DEPRECIATION	.00	.00	4,908.48	.00	4,908.48-
150-910-6910	TRANSFERS OUT	45,000.00	.00	.00	.00	45,000.00
150-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
	<b>DIFFERENCE</b>	<b>6,531,884.00</b>	<b>120,569.16</b>	<b>709,393.17</b>	<b>10.86</b>	<b>5,822,490.83</b>
	<b>PROOF</b>	<b>6,531,884.00</b>	<b>120,569.16</b>	<b>709,393.17</b>	<b>10.86</b>	<b>5,822,490.83</b>

**REVENUE REPORT**  
**CALENDAR 3/2023, FISCAL 6/2023**

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
100-100-4000	PROPERTY TAXES	115,000.00	5,168.10	22,397.42	19.48	92,602.58
100-100-4010	NPPD 5% GROSS REVENUE	8,000.00	6,042.31	19,357.50	241.97	11,357.50-
100-100-4060	FRANCHISE TAX	8,500.00	.00	8,662.39	101.91	162.39-
100-100-4070	IN LIEU TAX	1,500.00	.00	.00	.00	1,500.00
100-100-4100	LIQUOR LICENSES	1,000.00	.00	1,534.36	153.44	534.36-
100-100-4120	BUILDING PERMITS	.00	.00	.00	.00	.00
100-100-4180	LICENSES AND PERMITS	.00	.00	.00	.00	.00
100-100-4190	DOG LICENSES	.00	.00	172.53	.00	172.53-
100-100-4300	INTEREST INCOME	5,000.00	101.00	216.44	4.33	4,783.56
100-100-4301	FINANCE CHARGE BILLED	5,000.00	.00	.00	.00	5,000.00
100-100-4433	MUNICIPAL EQUALIZATION	162,972.00	28,158.88	56,833.53	34.87	106,138.47
100-100-4434	HOMESTEAD EXEMPTION	7,000.00	.00	.00	.00	7,000.00
100-100-4440	GRANT INCOME	.00	.00	.00	.00	.00
100-100-4500	MOTOR VEHICLE FEE	6,000.00	.00	.00	.00	6,000.00
100-100-4501	PRORATE MOTOR VEHICLE	100.00	.00	.00	.00	100.00
100-100-4560	SALES TAX REVENUE	51,000.00	4,135.90	24,082.09	47.22	26,917.91
100-100-4700	MISCELLANEOUS INCOME	3,000.00	270.00	18,298.53	609.95	15,298.53-
100-100-4720	INSURANCE PROCEEDS	.00	2,890.13	5,582.81	.00	5,582.81-
100-100-4820	LOAN PROCEEDS	28,000.00	.00	.00	.00	28,000.00
100-910-4830	TRANSFERS IN	130,000.00	.00	.00	.00	130,000.00
110-110-4300	INTEREST INCOME	8,500.00	.00	2,387.49	28.09	6,112.51
110-110-4430	HIGHWAY ALLOCATION	125,762.00	11,419.92	66,716.77	53.05	59,045.23
110-110-4431	HIGHWAY INCENTIVE	3,000.00	.00	3,000.00	100.00	.00
110-110-4432	MOTOR VEHICLE TAX	7,000.00	839.42	5,519.64	78.85	1,480.36
110-110-4700	MISCELLANEOUS INCOME	3,500.00	.00	.00	.00	3,500.00
110-110-4820	LOAN PROCEEDS	700,000.00	.00	.00	.00	700,000.00
110-910-4830	TRANSFERS IN	34,000.00	.00	.00	.00	34,000.00
120-120-4300	INTEREST INCOME	4,200.00	.00	651.16	15.50	3,548.84
120-120-4600	KENO REVENUE	575,000.00	1,751.60	3,184.60	.55	571,815.40
120-120-4700	MISCELLANEOUS INCOME	.00	.00	1,790.27	.00	1,790.27-
120-120-4720	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
120-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
130-130-4300	INTEREST INCOME	3,000.00	.00	651.25	21.71	2,348.75
130-130-4440	GRANT INCOME	750,000.00	.00	.00	.00	750,000.00
130-130-4500	WATER SALES	285,600.00	28,714.61	124,718.70	43.67	160,881.30
130-130-4505	GARBAGE SALES	.00	.00	.00	.00	.00
130-130-4511	WATER METER SALES	.00	.00	.00	.00	.00
130-130-4560	SALES TAX COLLECTION FEE-WATER	420.00	.00	81.30	19.36	338.70
130-130-4700	MISCELLANEOUS INCOME	2,000.00	200.00	380.00	19.00	1,620.00
130-130-4720	INSURANCE PROCEEDS	.00	34.50	72.72	.00	72.72-
130-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
140-140-4300	INTEREST INCOME	500.00	.00	1,586.29	317.26	1,086.29-
140-140-4520	LEASE TO NPPD	85,000.00	.00	18,556.69	21.83	66,443.31
140-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
150-150-4300	INTEREST INCOME	2,500.00	.00	5,916.81	236.67	3,416.81-
150-150-4500	SEWER INCOME	368,550.00	40,238.63	168,080.15	45.61	200,469.85
150-150-4501	SEWER LINE FEES	12,600.00	.00	3,795.00	30.12	8,805.00
150-150-4502	STORM SEWER SURCHARGE	7,350.00	.00	2,335.00	31.77	5,015.00
150-150-4505	GARBAGE SALES	115,500.00	9,362.98	49,692.23	43.02	65,807.77
150-150-4560	SALES TAX REVENUE	.00	.00	.00	.00	.00
150-150-4700	MISCELLANEOUS INCOME	300.00	1,098.34	1,732.50	577.50	1,432.50-

**REVENUE REPORT**  
**CALENDAR 3/2023, FISCAL 6/2023**

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
150-150-4720	INSURANCE PROCEEDS	.00	11.53	24.27	.00	24.27-
150-150-4820	LOAN PROCEEDS	270,000.00	.00	.00	.00	270,000.00
150-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
	DIFFERENCE	3,896,354.00	140,437.85	618,010.44	15.86	3,278,343.56
	PROOF	3,896,354.00	140,437.85	618,010.44	15.86	3,278,343.56

**BUDGET REPORT**  
**CALENDAR 3/2023, FISCAL 6/2023**

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
100-100-6010	SALARIES	135,699.00	13,989.96	90,471.96	66.67	45,227.04
100-100-6110	FICA CITY SHARE	13,570.00	6,985.43	23,817.77	175.52	10,247.77-
100-100-6150	EMPLOYEE BENEFITS	56,112.00	7,631.12	36,021.82	64.20	20,090.18
100-100-6170	PAYROLL TAX - OTHER	2,800.00	5,933.17	23,506.99	839.54	20,706.99-
100-100-6210	DUES AND MEMBERSHIPS	5,000.00	834.00	3,794.18	75.88	1,205.82
100-100-6331	GAS AND OIL	3,996.00	463.22	4,365.50	109.25	369.50-
100-100-6350	REPAIRS AND MAINTENANCE	30,000.00	1,491.87-	10,368.31	34.56	19,631.69
100-100-6351	GIS SYSTEM	.00	.00	.00	.00	.00
100-100-6371	UTILITIES	5,616.00	559.29	1,798.00	32.02	3,818.00
100-100-6373	TELEPHONE	6,696.00	662.41	2,721.00	40.64	3,975.00
100-100-6407	ENGINEERING	7,000.00	.00	2,200.00	31.43	4,800.00
100-100-6408	INSURANCE	21,600.00	.00	530.00	2.45	21,070.00
100-100-6411	LEGAL AND ACCOUNTING	70,000.00	5,674.00	55,799.78	79.71	14,200.22
100-100-6413	LABOR	5,000.00	.00	.00	.00	5,000.00
100-100-6414	PUBLICATIONS	4,500.00	745.05	1,345.18	29.89	3,154.82
100-100-6415	RENT	14,000.00	.00	8,481.48	60.58	5,518.52
100-100-6418	SALES TAX EXPENSE	.00	1,476.72	2,774.64	.00	2,774.64-
100-100-6490	COMMUNITY BETTERMENT	18,000.00	5,000.00	7,606.90	42.26	10,393.10
100-100-6491	LAB FEES	.00	.00	.00	.00	.00
100-100-6492	PEST CONTROL	8,640.00	900.00	2,475.00	28.65	6,165.00
100-100-6497	CODE ENFORCEMENT OFFICER	19,440.00	.00	.00	.00	19,440.00
100-100-6499	POLICE LABOR	140,400.00	.00	64,999.98	46.30	75,400.02
100-100-6506	OFFICE EXPENSE	9,720.00	702.97	9,549.29	98.24	170.71
100-100-6507	SUPPLIES	7,560.00	539.91	3,770.76	49.88	3,789.24
100-100-6599	MISCELLANEOUS	5,000.00	6,351.17	12,381.84	247.64	7,381.84-
100-100-6710	CAPITAL OUTLAY	1,124,000.00	.00	.00	.00	1,124,000.00
100-100-6750	COUNTY COMM CTR INTERLOCAL	15,000.00	.00	.00	.00	15,000.00
100-100-6800	CONTIGENCY	200,000.00	.00	.00	.00	200,000.00
100-100-6801	DEBT SERVICE	4,000.00	.00	.00	.00	4,000.00
100-100-6802	DEBT RETIREMENT	125,000.00	.00	.00	.00	125,000.00
100-100-6810	DEPRECIATION GENERAL	.00	.00	923.40	.00	923.40-
100-100-6911	Garnishment	.00	476.80-	.00	.00	.00
100-910-6910	TRANSFERS OUT	34,000.00	.00	.00	.00	34,000.00
100-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
110-110-6010	SALARIES	45,427.00	4,106.19	25,973.74	57.18	19,453.26
110-110-6110	FICA CITY SHARE	4,543.00	314.19	1,441.63	31.73	3,101.37
110-110-6150	EMPLOYEE BENEFITS	.00	54.13	130.53	.00	130.53-
110-110-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
110-110-6331	GAS AND OIL	108.00	.00	151.94	140.69	43.94-
110-110-6350	REPAIRS AND MAINTENANCE	50,000.00	10,308.42	17,563.22	35.13	32,436.78
110-110-6371	UTILITIES	37,800.00	1,722.18	10,909.54	28.86	26,890.46
110-110-6373	TELEPHONE	.00	.00	.00	.00	.00
110-110-6407	ENGINEERING	2,500.00	.00	.00	.00	2,500.00
110-110-6408	INSURANCE	1,512.00	.00	.00	.00	1,512.00
110-110-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
110-110-6414	PUBLICATIONS	.00	.00	.00	.00	.00
110-110-6417	LAND LEASE	.00	.00	.00	.00	.00
110-110-6491	LAB FEES	.00	.00	.00	.00	.00
110-110-6492	PEST CONTROL	.00	.00	.00	.00	.00
110-110-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
110-110-6506	OFFICE EXPENSE	540.00	.00	.00	.00	540.00



**BUDGET REPORT**  
**CALENDAR 3/2023, FISCAL 6/2023**

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-110-6507	SUPPLIES	1,080.00	.00	.00	.00	1,080.00
110-110-6599	MISCELLANEOUS	500.00	.00	.00	.00	500.00
110-110-6710	CAPITAL OUTLAY	1,370,000.00	.00	.00	.00	1,370,000.00
110-110-6727	STREET SIGNS	3,000.00	.00	.00	.00	3,000.00
110-110-6761	STREET IMPROVEMENTS	.00	.00	.00	.00	.00
110-110-6800	CONTINGENCY	50,000.00	.00	.00	.00	50,000.00
110-110-6810	DEPRECIATION - STREET	.00	.00	7,589.49	.00	7,589.49-
110-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
110-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
120-120-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
120-120-6331	GAS AND OIL	.00	.00	.00	.00	.00
120-120-6350	REPAIRS AND MAINTENANCE	.00	.00	1,425.27-	.00	1,425.27
120-120-6371	UTILITIES	.00	.00	217.96	.00	217.96-
120-120-6411	LEGAL AND ACCOUNTING	2,000.00	.00	.00	.00	2,000.00
120-120-6490	COMMUNITY BETTERMENT	44,000.00	.00	250.00	.57	43,750.00
120-120-6506	OFFICE EXPENSE	300.00	.00	.00	.00	300.00
120-120-6599	MISCELLANEOUS	3,000.00	.00	.00	.00	3,000.00
120-120-6600	KENO PAYOUTS	431,000.00	.00	.00	.00	431,000.00
120-120-6601	OPERATORS SHARE	46,000.00	.00	.00	.00	46,000.00
120-120-6602	KENO CONTRACTORS SHARE	37,500.00	.00	.00	.00	37,500.00
120-120-6603	KENO STATE TAX	17,250.00	.00	.00	.00	17,250.00
120-120-6800	CONTINGENCY	400,000.00	.00	.00	.00	400,000.00
120-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
120-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
130-130-6010	SALARIES	29,120.00	4,051.89	30,813.72	105.82	1,693.72-
130-130-6110	FICA CITY SHARE	2,912.00	309.97	2,259.12	77.58	652.88
130-130-6150	EMPLOYEE BENEFITS	.00	64.17	138.67	.00	138.67-
130-130-6210	DUES AND MEMBERSHIPS	500.00	.00	.00	.00	500.00
130-130-6331	GAS AND OIL	.00	.00	.00	.00	.00
130-130-6350	REPAIRS AND MAINTENANCE	43,200.00	1,150.00	16,370.94	37.90	26,829.06
130-130-6371	UTILITIES	12,960.00	405.84	2,344.61	18.09	10,615.39
130-130-6373	TELEPHONE	.00	.00	.00	.00	.00
130-130-6407	ENGINEERING	2,500.00	.00	1,000.00	40.00	1,500.00
130-130-6408	INSURANCE	6,480.00	.00	.00	.00	6,480.00
130-130-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
130-130-6414	PUBLICATIONS	1,500.00	.00	.00	.00	1,500.00
130-130-6417	LAND LEASE	5,400.00	876.00	4,530.00	83.89	870.00
130-130-6418	SALES TAX EXPENSE	1,200.00	1,476.72	1,671.91	139.33	471.91-
130-130-6491	LAB FEES	1,404.00	63.66	404.64	28.82	999.36
130-130-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
130-130-6503	COST OF WATER	113,400.00	11,180.36	21,957.70	19.36	91,442.30
130-130-6506	OFFICE EXPENSE	.00	1,648.08	19,010.73	.00	19,010.73-
130-130-6507	SUPPLIES	1,620.00	.00	.00	.00	1,620.00
130-130-6599	MISCELLANEOUS	3,300.00	.00	73.28	2.22	3,226.72
130-130-6710	CAPITAL OUTLAY	90,000.00	.00	.00	.00	90,000.00
130-130-6800	CONTINGENCY	100,000.00	.00	.00	.00	100,000.00
130-130-6801	DEBT SERVICE	324,000.00	.00	10,212.79	3.15	313,787.21
130-130-6810	DEPRECIATION	.00	.00	27,000.96	.00	27,000.96-
130-130-6899	AMORTIZATION OF LOAN FEES	.00	.00	.00	.00	.00
130-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
130-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00

**BUDGET REPORT**  
**CALENDAR 3/2023, FISCAL 6/2023**

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
140-140-6371	UTILITIES	.00	.00	57.58	.00	57.58-
140-140-6414	PUBLICATIONS	.00	.00	.00	.00	.00
140-140-6493	FRONTDESK SERVICE CHARGES	.00	.00	.00	.00	.00
140-140-6810	DEPRECIATION	.00	.00	365.85	.00	365.85-
140-910-6910	TRANSFERS OUT	85,000.00	.00	.00	.00	85,000.00
140-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
150-150-6010	SALARIES	22,714.00	2,505.88	14,316.81	63.03	8,397.19
150-150-6110	FICA CITY SHARE	2,271.00	191.70	992.95	43.72	1,278.05
150-150-6150	EMPLOYEE BENEFITS	.00	41.66	86.01	.00	86.01-
150-150-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
150-150-6331	GAS AND OIL	1,620.00	.00	.00	.00	1,620.00
150-150-6350	REPAIRS AND MAINTENANCE	25,000.00	19.12	106,780.92	427.12	81,780.92-
150-150-6371	UTILITIES	6,048.00	.00	1,945.44	32.17	4,102.56
150-150-6373	TELEPHONE	.00	.00	.00	.00	.00
150-150-6407	ENGINEERING	5,000.00	.00	10,217.34	204.35	5,217.34-
150-150-6408	INSURANCE	5,400.00	.00	.00	.00	5,400.00
150-150-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
150-150-6413	TRASH COLLECTION	93,450.00	7,249.85	51,137.87	54.72	42,312.13
150-150-6414	PUBLICATIONS	200.00	.00	.00	.00	200.00
150-150-6417	LAND LEASE	1,800.00	150.00	1,200.00	66.67	600.00
150-150-6418	SALES TAX EXPENSE	.00	.00	.00	.00	.00
150-150-6491	LAB FEES	4,536.00	365.00	2,300.00	50.71	2,236.00
150-150-6495	SEWER USE - SCOTTSBLUFF	167,400.00	18,874.38	66,208.39	39.55	101,191.61
150-150-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
150-150-6507	SUPPLIES	540.00	.00	.00	.00	540.00
150-150-6599	MISCELLANEOUS	1,000.00	19.12	2,208.16	220.82	1,208.16-
150-150-6710	CAPITAL OUTLAY	635,000.00	.00	.00	.00	635,000.00
150-150-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
150-150-6810	DEPRECIATION	.00	.00	4,908.48	.00	4,908.48-
150-910-6910	TRANSFERS OUT	45,000.00	.00	.00	.00	45,000.00
150-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
	DIFFERENCE	6,531,884.00	123,628.26	833,021.43	12.75	5,698,862.57
	PROOF	6,531,884.00	123,628.26	833,021.43	12.75	5,698,862.57

**REVENUE REPORT**  
**CALENDAR 4/2023, FISCAL 7/2023**

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
100-100-4000	PROPERTY TAXES	115,000.00	16,494.42	38,891.84	33.82	76,108.16
100-100-4010	NPPD 5% GROSS REVENUE	8,000.00	.00	19,357.50	241.97	11,357.50-
100-100-4060	FRANCHISE TAX	8,500.00	.00	8,662.39	101.91	162.39-
100-100-4070	IN LIEU TAX	1,500.00	.00	.00	.00	1,500.00
100-100-4100	LIQUOR LICENSES	1,000.00	.00	1,534.36	153.44	534.36-
100-100-4120	BUILDING PERMITS	.00	.00	.00	.00	.00
100-100-4180	LICENSES AND PERMITS	.00	.00	.00	.00	.00
100-100-4190	DOG LICENSES	.00	.00	172.53	.00	172.53-
100-100-4300	INTEREST INCOME	5,000.00	2,537.18	2,753.62	55.07	2,246.38
100-100-4301	FINANCE CHARGE BILLED	5,000.00	.00	.00	.00	5,000.00
100-100-4433	MUNICIPAL EQUALIZATION	162,972.00	28,158.88	84,992.41	52.15	77,979.59
100-100-4434	HOMESTEAD EXEMPTION	7,000.00	.00	.00	.00	7,000.00
100-100-4440	GRANT INCOME	.00	.00	.00	.00	.00
100-100-4500	MOTOR VEHICLE FEE	6,000.00	.00	.00	.00	6,000.00
100-100-4501	PRORATE MOTOR VEHICLE	100.00	.00	.00	.00	100.00
100-100-4560	SALES TAX REVENUE	51,000.00	6,479.34	30,561.43	59.92	20,438.57
100-100-4700	MISCELLANEOUS INCOME	3,000.00	100.00	18,398.53	613.28	15,398.53-
100-100-4720	INSURANCE PROCEEDS	.00	2,425.36	8,008.17	.00	8,008.17-
100-100-4820	LOAN PROCEEDS	28,000.00	.00	.00	.00	28,000.00
100-910-4830	TRANSFERS IN	130,000.00	.00	.00	.00	130,000.00
110-110-4300	INTEREST INCOME	8,500.00	.00	2,387.49	28.09	6,112.51
110-110-4430	HIGHWAY ALLOCATION	125,762.00	12,597.22	79,313.99	63.07	46,448.01
110-110-4431	HIGHWAY INCENTIVE	3,000.00	.00	3,000.00	100.00	.00
110-110-4432	MOTOR VEHICLE TAX	7,000.00	951.45	6,471.09	92.44	528.91
110-110-4700	MISCELLANEOUS INCOME	3,500.00	.00	.00	.00	3,500.00
110-110-4820	LOAN PROCEEDS	700,000.00	.00	.00	.00	700,000.00
110-910-4830	TRANSFERS IN	34,000.00	.00	.00	.00	34,000.00
120-120-4300	INTEREST INCOME	4,200.00	.00	651.16	15.50	3,548.84
120-120-4600	KENO REVENUE	575,000.00	.00	3,184.60	.55	571,815.40
120-120-4700	MISCELLANEOUS INCOME	.00	.00	1,790.27	.00	1,790.27-
120-120-4720	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
120-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
130-130-4300	INTEREST INCOME	3,000.00	.00	651.25	21.71	2,348.75
130-130-4440	GRANT INCOME	750,000.00	.00	.00	.00	750,000.00
130-130-4500	WATER SALES	285,600.00	16,996.89	141,715.59	49.62	143,884.41
130-130-4505	GARBAGE SALES	.00	.00	.00	.00	.00
130-130-4511	WATER METER SALES	.00	.00	.00	.00	.00
130-130-4560	SALES TAX COLLECTION FEE-WATER	420.00	.00	81.30	19.36	338.70
130-130-4700	MISCELLANEOUS INCOME	2,000.00	24.66	404.66	20.23	1,595.34
130-130-4720	INSURANCE PROCEEDS	.00	38.22	110.94	.00	110.94-
130-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
140-140-4300	INTEREST INCOME	500.00	.00	1,586.29	317.26	1,086.29-
140-140-4520	LEASE TO NPPD	85,000.00	5,608.11	24,164.80	28.43	60,835.20
140-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
150-150-4300	INTEREST INCOME	2,500.00	.00	5,916.81	236.67	3,416.81-
150-150-4500	SEWER INCOME	368,550.00	27,632.81	195,712.96	53.10	172,837.04
150-150-4501	SEWER LINE FEES	12,600.00	.00	3,795.00	30.12	8,805.00
150-150-4502	STORM SEWER SURCHARGE	7,350.00	.00	2,335.00	31.77	5,015.00
150-150-4505	GARBAGE SALES	115,500.00	7,342.46	57,034.69	49.38	58,465.31
150-150-4560	SALES TAX REVENUE	.00	.00	.00	.00	.00
150-150-4700	MISCELLANEOUS INCOME	300.00	821.74	2,554.24	851.41	2,254.24-

**REVENUE REPORT**  
**CALENDAR 4/2023, FISCAL 7/2023**

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
150-150-4720	INSURANCE PROCEEDS	.00	12.74	37.01	.00	37.01-
150-150-4820	LOAN PROCEEDS	270,000.00	.00	.00	.00	270,000.00
150-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
	DIFFERENCE	<u>3,896,354.00</u>	<u>128,221.48</u>	<u>746,231.92</u>	<u>19.15</u>	<u>3,150,122.08</u>
	PROOF	<u>3,896,354.00</u>	<u>128,221.48</u>	<u>746,231.92</u>	<u>19.15</u>	<u>3,150,122.08</u>

**BUDGET REPORT**  
**CALENDAR 4/2023, FISCAL 7/2023**

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
100-100-6010	SALARIES	135,699.00	12,497.91	102,969.87	75.88	32,729.13
100-100-6110	FICA CITY SHARE	13,570.00	956.09	24,773.86	182.56	11,203.86-
100-100-6150	EMPLOYEE BENEFITS	56,112.00	11,975.19	47,997.01	85.54	8,114.99
100-100-6170	PAYROLL TAX - OTHER	2,800.00	8,925.45	32,432.44	1,158.30	29,632.44-
100-100-6210	DUES AND MEMBERSHIPS	5,000.00	882.23	4,676.41	93.53	323.59
100-100-6331	GAS AND OIL	3,996.00	1,583.28	5,948.78	148.87	1,952.78-
100-100-6350	REPAIRS AND MAINTENANCE	30,000.00	.00	10,368.31	34.56	19,631.69
100-100-6351	GIS SYSTEM	.00	.00	.00	.00	.00
100-100-6371	UTILITIES	5,616.00	.00	1,798.00	32.02	3,818.00
100-100-6373	TELEPHONE	6,696.00	1,424.66	4,145.66	61.91	2,550.34
100-100-6407	ENGINEERING	7,000.00	.00	2,200.00	31.43	4,800.00
100-100-6408	INSURANCE	21,600.00	.00	530.00	2.45	21,070.00
100-100-6411	LEGAL AND ACCOUNTING	70,000.00	7,100.00	62,899.78	89.86	7,100.22
100-100-6413	LABOR	5,000.00	.00	.00	.00	5,000.00
100-100-6414	PUBLICATIONS	4,500.00	203.78-	1,141.40	25.36	3,358.60
100-100-6415	RENT	14,000.00	1,211.83	9,693.31	69.24	4,306.69
100-100-6418	SALES TAX EXPENSE	.00	.00	2,774.64	.00	2,774.64-
100-100-6490	COMMUNITY BETTERMENT	18,000.00	360.00	7,966.90	44.26	10,033.10
100-100-6491	LAB FEES	.00	.00	.00	.00	.00
100-100-6492	PEST CONTROL	8,640.00	450.00	2,925.00	33.85	5,715.00
100-100-6497	CODE ENFORCEMENT OFFICER	19,440.00	55.20	55.20	.28	19,384.80
100-100-6499	POLICE LABOR	140,400.00	10,833.33	75,833.31	54.01	64,566.69
100-100-6506	OFFICE EXPENSE	9,720.00	775.87	10,325.16	106.23	605.16-
100-100-6507	SUPPLIES	7,560.00	87.75	3,858.51	51.04	3,701.49
100-100-6599	MISCELLANEOUS	5,000.00	1,116.06	13,497.90	269.96	8,497.90-
100-100-6710	CAPITAL OUTLAY	1,124,000.00	.00	.00	.00	1,124,000.00
100-100-6750	COUNTY COMM CTR INTERLOCAL	15,000.00	.00	.00	.00	15,000.00
100-100-6800	CONTIGENCY	200,000.00	.00	.00	.00	200,000.00
100-100-6801	DEBT SERVICE	4,000.00	.00	.00	.00	4,000.00
100-100-6802	DEBT RETIREMENT	125,000.00	.00	.00	.00	125,000.00
100-100-6810	DEPRECIATION GENERAL	.00	.00	923.40	.00	923.40-
100-100-6911	Garnishment	.00	.00	.00	.00	.00
100-910-6910	TRANSFERS OUT	34,000.00	.00	.00	.00	34,000.00
100-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
110-110-6010	SALARIES	45,427.00	5,001.13	30,974.87	68.19	14,452.13
110-110-6110	FICA CITY SHARE	4,543.00	382.55	1,824.18	40.15	2,718.82
110-110-6150	EMPLOYEE BENEFITS	.00	55.81	186.34	.00	186.34-
110-110-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
110-110-6331	GAS AND OIL	108.00	2,046.50	2,198.44	2,035.59	2,090.44-
110-110-6350	REPAIRS AND MAINTENANCE	50,000.00	343.13	17,906.35	35.81	32,093.65
110-110-6371	UTILITIES	37,800.00	265.34	11,174.88	29.56	26,625.12
110-110-6373	TELEPHONE	.00	.00	.00	.00	.00
110-110-6407	ENGINEERING	2,500.00	.00	.00	.00	2,500.00
110-110-6408	INSURANCE	1,512.00	.00	.00	.00	1,512.00
110-110-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
110-110-6414	PUBLICATIONS	.00	.00	.00	.00	.00
110-110-6417	LAND LEASE	.00	.00	.00	.00	.00
110-110-6491	LAB FEES	.00	.00	.00	.00	.00
110-110-6492	PEST CONTROL	.00	.00	.00	.00	.00
110-110-6499	CONTRACT LABOR	.00	2,576.00	2,576.00	.00	2,576.00-
110-110-6506	OFFICE EXPENSE	540.00	.00	.00	.00	540.00

**BUDGET REPORT**  
**CALENDAR 4/2023, FISCAL 7/2023**

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-110-6507	SUPPLIES	1,080.00	.00	.00	.00	1,080.00
110-110-6599	MISCELLANEOUS	500.00	.00	.00	.00	500.00
110-110-6710	CAPITAL OUTLAY	1,370,000.00	.00	.00	.00	1,370,000.00
110-110-6727	STREET SIGNS	3,000.00	.00	.00	.00	3,000.00
110-110-6761	STREET IMPROVEMENTS	.00	.00	.00	.00	.00
110-110-6800	CONTINGENCY	50,000.00	.00	.00	.00	50,000.00
110-110-6810	DEPRECIATION - STREET	.00	.00	7,589.49	.00	7,589.49-
110-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
110-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
120-120-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
120-120-6331	GAS AND OIL	.00	.00	.00	.00	.00
120-120-6350	REPAIRS AND MAINTENANCE	.00	.00	1,425.27-	.00	1,425.27
120-120-6371	UTILITIES	.00	.00	217.96	.00	217.96-
120-120-6411	LEGAL AND ACCOUNTING	2,000.00	.00	.00	.00	2,000.00
120-120-6490	COMMUNITY BETTERMENT	44,000.00	.00	250.00	.57	43,750.00
120-120-6506	OFFICE EXPENSE	300.00	.00	.00	.00	300.00
120-120-6599	MISCELLANEOUS	3,000.00	.00	.00	.00	3,000.00
120-120-6600	KENO PAYOUTS	431,000.00	.00	.00	.00	431,000.00
120-120-6601	OPERATORS SHARE	46,000.00	.00	.00	.00	46,000.00
120-120-6602	KENO CONTRACTORS SHARE	37,500.00	.00	.00	.00	37,500.00
120-120-6603	KENO STATE TAX	17,250.00	756.00	756.00	4.38	16,494.00
120-120-6800	CONTINGENCY	400,000.00	.00	.00	.00	400,000.00
120-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
120-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
130-130-6010	SALARIES	29,120.00	5,034.40	35,848.12	123.10	6,728.12-
130-130-6110	FICA CITY SHARE	2,912.00	385.14	2,644.26	90.81	267.74
130-130-6150	EMPLOYEE BENEFITS	.00	95.75	234.42	.00	234.42-
130-130-6210	DUES AND MEMBERSHIPS	500.00	.00	.00	.00	500.00
130-130-6331	GAS AND OIL	.00	.00	.00	.00	.00
130-130-6350	REPAIRS AND MAINTENANCE	43,200.00	1,323.06	17,694.00	40.96	25,506.00
130-130-6371	UTILITIES	12,960.00	329.49	2,674.10	20.63	10,285.90
130-130-6373	TELEPHONE	.00	.00	.00	.00	.00
130-130-6407	ENGINEERING	2,500.00	.00	1,000.00	40.00	1,500.00
130-130-6408	INSURANCE	6,480.00	.00	.00	.00	6,480.00
130-130-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
130-130-6414	PUBLICATIONS	1,500.00	.00	.00	.00	1,500.00
130-130-6417	LAND LEASE	5,400.00	438.00	4,968.00	92.00	432.00
130-130-6418	SALES TAX EXPENSE	1,200.00	3,546.55	5,218.46	434.87	4,018.46-
130-130-6491	LAB FEES	1,404.00	63.66	468.30	33.35	935.70
130-130-6499	CONTRACT LABOR	.00	.00	.00	.00	.00
130-130-6503	COST OF WATER	113,400.00	3,019.25	24,976.95	22.03	88,423.05
130-130-6506	OFFICE EXPENSE	.00	.00	19,010.73	.00	19,010.73-
130-130-6507	SUPPLIES	1,620.00	.00	.00	.00	1,620.00
130-130-6599	MISCELLANEOUS	3,300.00	280.00	353.28	10.71	2,946.72
130-130-6710	CAPITAL OUTLAY	90,000.00	.00	.00	.00	90,000.00
130-130-6800	CONTINGENCY	100,000.00	.00	.00	.00	100,000.00
130-130-6801	DEBT SERVICE	324,000.00	.00	10,212.79	3.15	313,787.21
130-130-6810	DEPRECIATION	.00	.00	27,000.96	.00	27,000.96-
130-130-6899	AMORTIZATION OF LOAN FEES	.00	.00	.00	.00	.00
130-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
130-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00

**BUDGET REPORT**  
**CALENDAR 4/2023, FISCAL 7/2023**

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
140-140-6371	UTILITIES	.00	34.81	92.39	.00	92.39-
140-140-6414	PUBLICATIONS	.00	.00	.00	.00	.00
140-140-6493	FRONTDESK SERVICE CHARGES	.00	.00	.00	.00	.00
140-140-6810	DEPRECIATION	.00	.00	365.85	.00	365.85-
140-910-6910	TRANSFERS OUT	85,000.00	.00	.00	.00	85,000.00
140-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
150-150-6010	SALARIES	22,714.00	2,875.54	17,192.35	75.69	5,521.65
150-150-6110	FICA CITY SHARE	2,271.00	220.01	1,212.96	53.41	1,058.04
150-150-6150	EMPLOYEE BENEFITS	.00	50.17	136.18	.00	136.18-
150-150-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
150-150-6331	GAS AND OIL	1,620.00	.00	.00	.00	1,620.00
150-150-6350	REPAIRS AND MAINTENANCE	25,000.00	593.67	107,374.59	429.50	82,374.59-
150-150-6371	UTILITIES	6,048.00	.00	1,945.44	32.17	4,102.56
150-150-6373	TELEPHONE	.00	.00	.00	.00	.00
150-150-6407	ENGINEERING	5,000.00	.00	10,217.34	204.35	5,217.34-
150-150-6408	INSURANCE	5,400.00	.00	.00	.00	5,400.00
150-150-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
150-150-6413	TRASH COLLECTION	93,450.00	7,435.14	58,573.01	62.68	34,876.99
150-150-6414	PUBLICATIONS	200.00	.00	.00	.00	200.00
150-150-6417	LAND LEASE	1,800.00	150.00	1,350.00	75.00	450.00
150-150-6418	SALES TAX EXPENSE	.00	45.90	45.90	.00	45.90-
150-150-6491	LAB FEES	4,536.00	.00	2,300.00	50.71	2,236.00
150-150-6495	SEWER USE - SCOTTSBLUFF	167,400.00	8,706.79	74,915.18	44.75	92,484.82
150-150-6499	CONTRACT LABOR	.00	2,856.60	2,856.60	.00	2,856.60-
150-150-6507	SUPPLIES	540.00	.00	.00	.00	540.00
150-150-6599	MISCELLANEOUS	1,000.00	454.56	2,662.72	266.27	1,662.72-
150-150-6710	CAPITAL OUTLAY	635,000.00	.00	.00	.00	635,000.00
150-150-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
150-150-6810	DEPRECIATION	.00	.00	4,908.48	.00	4,908.48-
150-910-6910	TRANSFERS OUT	45,000.00	.00	.00	.00	45,000.00
150-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
	DIFFERENCE	6,531,884.00	109,396.02	942,417.45	14.43	5,589,466.55
	PROOF	6,531,884.00	109,396.02	942,417.45	14.43	5,589,466.55

**REVENUE REPORT**  
**CALENDAR 5/2023, FISCAL 8/2023**

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
100-100-4000	PROPERTY TAXES	115,000.00	33,989.93	72,881.77	63.38	42,118.23
100-100-4010	NPPD 5% GROSS REVENUE	8,000.00	5,407.77	24,765.27	309.57	16,765.27-
100-100-4060	FRANCHISE TAX	8,500.00	2,028.04	10,690.43	125.77	2,190.43-
100-100-4070	IN LIEU TAX	1,500.00	.00	.00	.00	1,500.00
100-100-4100	LIQUOR LICENSES	1,000.00	.00	1,534.36	153.44	534.36-
100-100-4120	BUILDING PERMITS	.00	.00	.00	.00	.00
100-100-4180	LICENSES AND PERMITS	.00	.00	.00	.00	.00
100-100-4190	DOG LICENSES	.00	.00	172.53	.00	172.53-
100-100-4300	INTEREST INCOME	5,000.00	2,706.81	5,460.43	109.21	460.43-
100-100-4301	FINANCE CHARGE BILLED	5,000.00	.00	.00	.00	5,000.00
100-100-4433	MUNICIPAL EQUALIZATION	162,972.00	.00	84,992.41	52.15	77,979.59
100-100-4434	HOMESTEAD EXEMPTION	7,000.00	.00	.00	.00	7,000.00
100-100-4440	GRANT INCOME	.00	.00	.00	.00	.00
100-100-4500	MOTOR VEHICLE FEE	6,000.00	.00	.00	.00	6,000.00
100-100-4501	PRORATE MOTOR VEHICLE	100.00	.00	.00	.00	100.00
100-100-4560	SALES TAX REVENUE	51,000.00	3,391.91	33,953.34	66.58	17,046.66
100-100-4700	MISCELLANEOUS INCOME	3,000.00	.00	18,398.53	613.28	15,398.53-
100-100-4720	INSURANCE PROCEEDS	.00	.00	8,008.17	.00	8,008.17-
100-100-4820	LOAN PROCEEDS	28,000.00	.00	.00	.00	28,000.00
100-910-4830	TRANSFERS IN	130,000.00	.00	.00	.00	130,000.00
110-110-4300	INTEREST INCOME	8,500.00	.00	2,387.49	28.09	6,112.51
110-110-4430	HIGHWAY ALLOCATION	125,762.00	10,723.45	90,037.44	71.59	35,724.56
110-110-4431	HIGHWAY INCENTIVE	3,000.00	.00	3,000.00	100.00	.00
110-110-4432	MOTOR VEHICLE TAX	7,000.00	835.34	7,306.43	104.38	306.43-
110-110-4700	MISCELLANEOUS INCOME	3,500.00	.00	.00	.00	3,500.00
110-110-4820	LOAN PROCEEDS	700,000.00	.00	.00	.00	700,000.00
110-910-4830	TRANSFERS IN	34,000.00	.00	.00	.00	34,000.00
120-120-4300	INTEREST INCOME	4,200.00	.00	651.16	15.50	3,548.84
120-120-4600	KENO REVENUE	575,000.00	2,926.64	6,111.24	1.06	568,888.76
120-120-4700	MISCELLANEOUS INCOME	.00	.00	1,790.27	.00	1,790.27-
120-120-4720	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
120-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
130-130-4300	INTEREST INCOME	3,000.00	295.84	947.09	31.57	2,052.91
130-130-4440	GRANT INCOME	750,000.00	.00	.00	.00	750,000.00
130-130-4500	WATER SALES	285,600.00	25,180.11	166,895.70	58.44	118,704.30
130-130-4505	GARBAGE SALES	.00	.00	.00	.00	.00
130-130-4511	WATER METER SALES	.00	.00	.00	.00	.00
130-130-4560	SALES TAX COLLECTION FEE-WATER	420.00	.00	81.30	19.36	338.70
130-130-4700	MISCELLANEOUS INCOME	2,000.00	150.00	554.66	27.73	1,445.34
130-130-4720	INSURANCE PROCEEDS	.00	.00	110.94	.00	110.94-
130-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
140-140-4300	INTEREST INCOME	500.00	.00	1,586.29	317.26	1,086.29-
140-140-4520	LEASE TO NPPD	85,000.00	.00	24,164.80	28.43	60,835.20
140-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
150-150-4300	INTEREST INCOME	2,500.00	123.30	6,040.11	241.60	3,540.11-
150-150-4500	SEWER INCOME	368,550.00	28,433.91	224,146.87	60.82	144,403.13
150-150-4501	SEWER LINE FEES	12,600.00	.00	3,795.00	30.12	8,805.00
150-150-4502	STORM SEWER SURCHARGE	7,350.00	.00	2,335.00	31.77	5,015.00
150-150-4505	GARBAGE SALES	115,500.00	7,898.55	64,933.24	56.22	50,566.76
150-150-4560	SALES TAX REVENUE	.00	.00	.00	.00	.00
150-150-4700	MISCELLANEOUS INCOME	300.00	975.94	3,530.18	1,176.73	3,230.18-



**REVENUE REPORT**  
**CALENDAR 5/2023, FISCAL 8/2023**

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
150-150-4720	INSURANCE PROCEEDS	.00	.00	37.01	.00	37.01-
150-150-4820	LOAN PROCEEDS	270,000.00	.00	.00	.00	270,000.00
150-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	3,896,354.00	125,067.54	871,299.46	22.36	3,025,054.54
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	3,896,354.00	125,067.54	871,299.46	22.36	3,025,054.54
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**BUDGET REPORT**  
**CALENDAR 5/2023, FISCAL 8/2023**

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
100-100-6010	SALARIES	135,699.00	13,572.56	116,542.43	85.88	19,156.57
100-100-6110	FICA CITY SHARE	13,570.00	8,937.97	33,711.83	248.43	20,141.83-
100-100-6150	EMPLOYEE BENEFITS	56,112.00	6,126.95	54,123.96	96.46	1,988.04
100-100-6170	PAYROLL TAX - OTHER	2,800.00	369.84	32,802.28	1,171.51	30,002.28-
100-100-6210	DUES AND MEMBERSHIPS	5,000.00	615.62	5,292.03	105.84	292.03-
100-100-6331	GAS AND OIL	3,996.00	851.09	6,799.87	170.17	2,803.87-
100-100-6350	REPAIRS AND MAINTENANCE	30,000.00	629.04	10,997.35	36.66	19,002.65
100-100-6351	GIS SYSTEM	.00	.00	.00	.00	.00
100-100-6371	UTILITIES	5,616.00	1,128.88	2,926.88	52.12	2,689.12
100-100-6373	TELEPHONE	6,696.00	457.32	4,602.98	68.74	2,093.02
100-100-6407	ENGINEERING	7,000.00	.00	2,200.00	31.43	4,800.00
100-100-6408	INSURANCE	21,600.00	.00	530.00	2.45	21,070.00
100-100-6411	LEGAL AND ACCOUNTING	70,000.00	3,900.00	66,799.78	95.43	3,200.22
100-100-6413	LABOR	5,000.00	.00	.00	.00	5,000.00
100-100-6414	PUBLICATIONS	4,500.00	1,053.26	2,194.66	48.77	2,305.34
100-100-6415	RENT	14,000.00	1,211.83	10,905.14	77.89	3,094.86
100-100-6418	SALES TAX EXPENSE	.00	2,060.98	4,835.62	.00	4,835.62-
100-100-6490	COMMUNITY BETTERMENT	18,000.00	1,865.00	9,831.90	54.62	8,168.10
100-100-6491	LAB FEES	.00	.00	.00	.00	.00
100-100-6492	PEST CONTROL	8,640.00	900.00	3,825.00	44.27	4,815.00
100-100-6497	CODE ENFORCEMENT OFFICER	19,440.00	517.50	572.70	2.95	18,867.30
100-100-6499	POLICE LABOR	140,400.00	10,833.33	86,666.64	61.73	53,733.36
100-100-6506	OFFICE EXPENSE	9,720.00	1,647.81	11,972.97	123.18	2,252.97-
100-100-6507	SUPPLIES	7,560.00	44.54	3,903.05	51.63	3,656.95
100-100-6599	MISCELLANEOUS	5,000.00	11.64	13,509.54	270.19	8,509.54-
100-100-6710	CAPITAL OUTLAY	1,124,000.00	10.00	10.00	.00	1,123,990.00
100-100-6750	COUNTY COMM CTR INTERLOCAL	15,000.00	.00	.00	.00	15,000.00
100-100-6800	CONTINGENCY	200,000.00	.00	.00	.00	200,000.00
100-100-6801	DEBT SERVICE	4,000.00	.00	.00	.00	4,000.00
100-100-6802	DEBT RETIREMENT	125,000.00	.00	.00	.00	125,000.00
100-100-6810	DEPRECIATION GENERAL	.00	.00	923.40	.00	923.40-
100-100-6911	Garnishment	.00	.00	.00	.00	.00
100-910-6910	TRANSFERS OUT	34,000.00	.00	.00	.00	34,000.00
100-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
110-110-6010	SALARIES	45,427.00	4,284.68	35,259.55	77.62	10,167.45
110-110-6110	FICA CITY SHARE	4,543.00	327.73	2,151.91	47.37	2,391.09
110-110-6150	EMPLOYEE BENEFITS	.00	36.79	223.13	.00	223.13-
110-110-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
110-110-6331	GAS AND OIL	108.00	2,046.50-	151.94	140.69	43.94-
110-110-6350	REPAIRS AND MAINTENANCE	50,000.00	7,669.26	25,575.61	51.15	24,424.39
110-110-6371	UTILITIES	37,800.00	3,713.19	14,888.07	39.39	22,911.93
110-110-6373	TELEPHONE	.00	.00	.00	.00	.00
110-110-6407	ENGINEERING	2,500.00	.00	.00	.00	2,500.00
110-110-6408	INSURANCE	1,512.00	.00	.00	.00	1,512.00
110-110-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
110-110-6414	PUBLICATIONS	.00	.00	.00	.00	.00
110-110-6417	LAND LEASE	.00	.00	.00	.00	.00
110-110-6491	LAB FEES	.00	.00	.00	.00	.00
110-110-6492	PEST CONTROL	.00	.00	.00	.00	.00
110-110-6499	CONTRACT LABOR	.00	.00	2,576.00	.00	2,576.00-
110-110-6506	OFFICE EXPENSE	540.00	.00	.00	.00	540.00

**BUDGET REPORT**  
**CALENDAR 5/2023, FISCAL 8/2023**

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
140-140-6371	UTILITIES	.00	91.95	184.34	.00	184.34-
140-140-6414	PUBLICATIONS	.00	.00	.00	.00	.00
140-140-6493	FRONTDESK SERVICE CHARGES	.00	.00	.00	.00	.00
140-140-6810	DEPRECIATION	.00	.00	365.85	.00	365.85-
140-910-6910	TRANSFERS OUT	85,000.00	.00	.00	.00	85,000.00
140-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
150-150-6010	SALARIES	22,714.00	4,372.12	21,564.47	94.94	1,149.53
150-150-6110	FICA CITY SHARE	2,271.00	334.55	1,547.51	68.14	723.49
150-150-6150	EMPLOYEE BENEFITS	.00	70.80	206.98	.00	206.98-
150-150-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
150-150-6331	GAS AND OIL	1,620.00	.00	.00	.00	1,620.00
150-150-6350	REPAIRS AND MAINTENANCE	25,000.00	28.88	107,403.47	429.61	82,403.47-
150-150-6371	UTILITIES	6,048.00	.00	1,945.44	32.17	4,102.56
150-150-6373	TELEPHONE	.00	.00	.00	.00	.00
150-150-6407	ENGINEERING	5,000.00	.00	10,217.34	204.35	5,217.34-
150-150-6408	INSURANCE	5,400.00	.00	.00	.00	5,400.00
150-150-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
150-150-6413	TRASH COLLECTION	93,450.00	7,305.41	65,878.42	70.50	27,571.58
150-150-6414	PUBLICATIONS	200.00	.00	.00	.00	200.00
150-150-6417	LAND LEASE	1,800.00	150.00	1,500.00	83.33	300.00
150-150-6418	SALES TAX EXPENSE	.00	.00	45.90	.00	45.90-
150-150-6491	LAB FEES	4,536.00	860.00	3,160.00	69.66	1,376.00
150-150-6495	SEWER USE - SCOTTSSLUFF	167,400.00	.00	74,915.18	44.75	92,484.82
150-150-6499	CONTRACT LABOR	.00	.00	2,856.60	.00	2,856.60-
150-150-6507	SUPPLIES	540.00	.00	.00	.00	540.00
150-150-6599	MISCELLANEOUS	1,000.00	52.00	2,714.72	271.47	1,714.72-
150-150-6710	CAPITAL OUTLAY	635,000.00	.00	.00	.00	635,000.00
150-150-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
150-150-6810	DEPRECIATION	.00	.00	4,908.48	.00	4,908.48-
150-910-6910	TRANSFERS OUT	45,000.00	.00	.00	.00	45,000.00
150-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
	DIFFERENCE	6,531,884.00	121,808.67	1,064,226.12	16.29	5,467,657.88
	PROOF	6,531,884.00	121,808.67	1,064,226.12	16.29	5,467,657.88

**REVENUE REPORT**  
**CALENDAR 6/2023, FISCAL 9/2023**

PCT OF FISCAL YTD 75.0%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
100-100-4000	PROPERTY TAXES	115,000.00	10,178.47	83,060.24	72.23	31,939.76
100-100-4010	NPPD 5% GROSS REVENUE	8,000.00	4,488.14	29,253.41	365.67	21,253.41-
100-100-4060	FRANCHISE TAX	8,500.00	.00	10,690.43	125.77	2,190.43-
100-100-4070	IN LIEU TAX	1,500.00	.00	.00	.00	1,500.00
100-100-4100	LIQUOR LICENSES	1,000.00	.00	1,534.36	153.44	534.36-
100-100-4120	BUILDING PERMITS	.00	50.00	50.00	.00	50.00-
100-100-4180	LICENSES AND PERMITS	.00	.00	.00	.00	.00
100-100-4190	DOG LICENSES	.00	.00	172.53	.00	172.53-
100-100-4300	INTEREST INCOME	5,000.00	4,004.74	9,465.17	189.30	4,465.17-
100-100-4301	FINANCE CHARGE BILLED	5,000.00	.00	.00	.00	5,000.00
100-100-4433	MUNICIPAL EQUALIZATION	162,972.00	156,998.90	241,991.31	148.49	79,019.31-
100-100-4434	HOMESTEAD EXEMPTION	7,000.00	.00	.00	.00	7,000.00
100-100-4440	GRANT INCOME	.00	.00	.00	.00	.00
100-100-4500	MOTOR VEHICLE FEE	6,000.00	.00	.00	.00	6,000.00
100-100-4501	PRORATE MOTOR VEHICLE	100.00	.00	.00	.00	100.00
100-100-4560	SALES TAX REVENUE	51,000.00	3,313.20	37,266.54	73.07	13,733.46
100-100-4700	MISCELLANEOUS INCOME	3,000.00	50.00	18,448.53	614.95	15,448.53-
100-100-4720	INSURANCE PROCEEDS	.00	.00	8,008.17	.00	8,008.17-
100-100-4820	LOAN PROCEEDS	28,000.00	.00	.00	.00	28,000.00
100-910-4830	TRANSFERS IN	130,000.00	.00	.00	.00	130,000.00
110-110-4300	INTEREST INCOME	8,500.00	.00	2,387.49	28.09	6,112.51
110-110-4430	HIGHWAY ALLOCATION	125,762.00	.00	90,037.44	71.59	35,724.56
110-110-4431	HIGHWAY INCENTIVE	3,000.00	.00	3,000.00	100.00	.00
110-110-4432	MOTOR VEHICLE TAX	7,000.00	639.38	7,945.81	113.51	945.81-
110-110-4700	MISCELLANEOUS INCOME	3,500.00	.00	.00	.00	3,500.00
110-110-4820	LOAN PROCEEDS	700,000.00	.00	.00	.00	700,000.00
110-910-4830	TRANSFERS IN	34,000.00	.00	.00	.00	34,000.00
120-120-4300	INTEREST INCOME	4,200.00	.00	651.16	15.50	3,548.84
120-120-4600	KENO REVENUE	575,000.00	.00	6,111.24	1.06	568,888.76
120-120-4700	MISCELLANEOUS INCOME	.00	.00	1,790.27	.00	1,790.27-
120-120-4720	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
120-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
130-130-4300	INTEREST INCOME	3,000.00	477.72	1,424.81	47.49	1,575.19
130-130-4440	GRANT INCOME	750,000.00	.00	.00	.00	750,000.00
130-130-4500	WATER SALES	285,600.00	35,381.89	202,277.59	70.83	83,322.41
130-130-4505	GARBAGE SALES	.00	5,643.47	5,643.47	.00	5,643.47-
130-130-4511	WATER METER SALES	.00	.00	.00	.00	.00
130-130-4560	SALES TAX COLLECTION FEE-WATER	420.00	73.03	154.33	36.75	265.67
130-130-4700	MISCELLANEOUS INCOME	2,000.00	130.34	685.00	34.25	1,315.00
130-130-4720	INSURANCE PROCEEDS	.00	.00	110.94	.00	110.94-
130-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
140-140-4300	INTEREST INCOME	500.00	.00	1,586.29	317.26	1,086.29-
140-140-4520	LEASE TO NPPD	85,000.00	.00	24,164.80	28.43	60,835.20
140-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
150-150-4300	INTEREST INCOME	2,500.00	318.54	6,358.65	254.35	3,858.65-
150-150-4500	SEWER INCOME	368,550.00	46,827.87	270,974.74	73.52	97,575.26
150-150-4501	SEWER LINE FEES	12,600.00	884.74	4,679.74	37.14	7,920.26
150-150-4502	STORM SEWER SURCHARGE	7,350.00	315.73	2,650.73	36.06	4,699.27
150-150-4505	GARBAGE SALES	115,500.00	7,791.17	72,724.41	62.96	42,775.59
150-150-4560	SALES TAX REVENUE	.00	903.08	903.08	.00	903.08-
150-150-4700	MISCELLANEOUS INCOME	300.00	805.49	4,335.67	1,445.22	4,035.67-

REVENUE REPORT  
CALENDAR 6/2023, FISCAL 9/2023

PCT OF FISCAL YTD 75.0%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
150-150-4720	INSURANCE PROCEEDS	.00	.00	37.01	.00	37.01-
150-150-4820	LOAN PROCEEDS	270,000.00	.00	.00	.00	270,000.00
150-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
	DIFFERENCE	3,896,354.00	279,275.90	1,150,575.36	29.53	2,745,778.64
	PROOF	3,896,354.00	279,275.90	1,150,575.36	29.53	2,745,778.64

**BUDGET REPORT**  
**CALENDAR 6/2023, FISCAL 9/2023**

PCT OF FISCAL YTD 75.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
100-100-6010	SALARIES	135,699.00	25,175.65	141,718.08	104.44	6,019.08-
100-100-6110	FICA CITY SHARE	13,570.00	7,812.71	41,524.54	306.00	27,954.54-
100-100-6150	EMPLOYEE BENEFITS	56,112.00	6,191.32	60,315.28	107.49	4,203.28-
100-100-6170	PAYROLL TAX - OTHER	2,800.00	1,039.42	33,841.70	1,208.63	31,041.70-
100-100-6210	DUES AND MEMBERSHIPS	5,000.00	.00	5,292.03	105.84	292.03-
100-100-6331	GAS AND OIL	3,996.00	1,033.23	7,833.10	196.02	3,837.10-
100-100-6350	REPAIRS AND MAINTENANCE	30,000.00	378.28	11,375.63	37.92	18,624.37
100-100-6351	GIS SYSTEM	.00	.00	.00	.00	.00
100-100-6371	UTILITIES	5,616.00	217.46	3,144.34	55.99	2,471.66
100-100-6373	TELEPHONE	6,696.00	831.92	5,434.90	81.17	1,261.10
100-100-6407	ENGINEERING	7,000.00	.00	2,200.00	31.43	4,800.00
100-100-6408	INSURANCE	21,600.00	.00	530.00	2.45	21,070.00
100-100-6411	LEGAL AND ACCOUNTING	70,000.00	290.00	67,089.78	95.84	2,910.22
100-100-6413	LABOR	5,000.00	.00	.00	.00	5,000.00
100-100-6414	PUBLICATIONS	4,500.00	1,063.59	3,258.25	72.41	1,241.75
100-100-6415	RENT	14,000.00	1,211.83	12,116.97	86.55	1,883.03
100-100-6418	SALES TAX EXPENSE	.00	.00	4,835.62	.00	4,835.62-
100-100-6490	COMMUNITY BETTERMENT	18,000.00	6,341.51	16,173.41	89.85	1,826.59
100-100-6491	LAB FEES	.00	.00	.00	.00	.00
100-100-6492	PEST CONTROL	8,640.00	450.00	4,275.00	49.48	4,365.00
100-100-6497	CODE ENFORCEMENT OFFICER	19,440.00	.00	572.70	2.95	18,867.30
100-100-6499	POLICE LABOR	140,400.00	10,833.33	97,499.97	69.44	42,900.03
100-100-6506	OFFICE EXPENSE	9,720.00	855.03	12,828.00	131.98	3,108.00-
100-100-6507	SUPPLIES	7,560.00	2,917.71	6,820.76	90.22	739.24
100-100-6599	MISCELLANEOUS	5,000.00	1,237.38	14,746.92	294.94	9,746.92-
100-100-6710	CAPITAL OUTLAY	1,124,000.00	.00	10.00	.00	1,123,990.00
100-100-6750	COUNTY COMM CTR INTERLOCAL	15,000.00	.00	.00	.00	15,000.00
100-100-6800	CONTIGENCY	200,000.00	.00	.00	.00	200,000.00
100-100-6801	DEBT SERVICE	4,000.00	.00	.00	.00	4,000.00
100-100-6802	DEBT RETIREMENT	125,000.00	.00	.00	.00	125,000.00
100-100-6810	DEPRECIATION GENERAL	.00	.00	923.40	.00	923.40-
100-100-6911	Garnishment	.00	.00	.00	.00	.00
100-910-6910	TRANSFERS OUT	34,000.00	.00	.00	.00	34,000.00
100-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
110-110-6010	SALARIES	45,427.00	4,197.06	39,456.61	86.86	5,970.39
110-110-6110	FICA CITY SHARE	4,543.00	321.11	2,473.02	54.44	2,069.98
110-110-6150	EMPLOYEE BENEFITS	.00	43.94	267.07	.00	267.07-
110-110-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
110-110-6331	GAS AND OIL	108.00	.00	151.94	140.69	43.94-
110-110-6350	REPAIRS AND MAINTENANCE	50,000.00	2,041.61	27,617.22	55.23	22,382.78
110-110-6371	UTILITIES	37,800.00	2,026.94	16,915.01	44.75	20,884.99
110-110-6373	TELEPHONE	.00	.00	.00	.00	.00
110-110-6407	ENGINEERING	2,500.00	.00	.00	.00	2,500.00
110-110-6408	INSURANCE	1,512.00	.00	.00	.00	1,512.00
110-110-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
110-110-6414	PUBLICATIONS	.00	.00	.00	.00	.00
110-110-6417	LAND LEASE	.00	.00	.00	.00	.00
110-110-6491	LAB FEES	.00	.00	.00	.00	.00
110-110-6492	PEST CONTROL	.00	.00	.00	.00	.00
110-110-6499	CONTRACT LABOR	.00	.00	2,576.00	.00	2,576.00-
110-110-6506	OFFICE EXPENSE	540.00	.00	.00	.00	540.00

**BUDGET REPORT**  
**CALENDAR 6/2023, FISCAL 9/2023**

PCT OF FISCAL YTD 75.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-110-6507	SUPPLIES	1,080.00	.00	.00	.00	1,080.00
110-110-6599	MISCELLANEOUS	500.00	.00	.00	.00	500.00
110-110-6710	CAPITAL OUTLAY	1,370,000.00	.00	.00	.00	1,370,000.00
110-110-6727	STREET SIGNS	3,000.00	.00	.00	.00	3,000.00
110-110-6761	STREET IMPROVEMENTS	.00	.00	.00	.00	.00
110-110-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
110-110-6810	DEPRECIATION - STREET	.00	.00	7,589.49	.00	7,589.49-
110-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
110-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
120-120-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
120-120-6331	GAS AND OIL	.00	.00	.00	.00	.00
120-120-6350	REPAIRS AND MAINTENANCE	.00	122.64	1,302.63-	.00	1,302.63
120-120-6371	UTILITIES	.00	.00	217.96	.00	217.96-
120-120-6411	LEGAL AND ACCOUNTING	2,000.00	.00	.00	.00	2,000.00
120-120-6490	COMMUNITY BETTERMENT	44,000.00	.00	250.00	.57	43,750.00
120-120-6506	OFFICE EXPENSE	300.00	.00	.00	.00	300.00
120-120-6599	MISCELLANEOUS	3,000.00	.00	.00	.00	3,000.00
120-120-6600	KENO PAYOUTS	431,000.00	.00	.00	.00	431,000.00
120-120-6601	OPERATORS SHARE	46,000.00	.00	.00	.00	46,000.00
120-120-6602	KENO CONTRACTORS SHARE	37,500.00	.00	.00	.00	37,500.00
120-120-6603	KENO STATE TAX	17,250.00	.00	756.00	4.38	16,494.00
120-120-6800	CONTIGENCY	400,000.00	.00	.00	.00	400,000.00
120-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
120-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
130-130-6010	SALARIES	29,120.00	5,360.21	44,315.15	152.18	15,195.15-
130-130-6110	FICA CITY SHARE	2,912.00	410.03	3,291.94	113.05	379.94-
130-130-6150	EMPLOYEE BENEFITS	.00	67.46	349.89	.00	349.89-
130-130-6210	DUES AND MEMBERSHIPS	500.00	.00	.00	.00	500.00
130-130-6331	GAS AND OIL	.00	.00	.00	.00	.00
130-130-6350	REPAIRS AND MAINTENANCE	43,200.00	4,103.61	49,917.03	115.55	6,717.03-
130-130-6371	UTILITIES	12,960.00	877.22	4,649.65	35.88	8,310.35
130-130-6373	TELEPHONE	.00	.00	.00	.00	.00
130-130-6407	ENGINEERING	2,500.00	.00	1,000.00	40.00	1,500.00
130-130-6408	INSURANCE	6,480.00	.00	.00	.00	6,480.00
130-130-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
130-130-6414	PUBLICATIONS	1,500.00	.00	.00	.00	1,500.00
130-130-6417	LAND LEASE	5,400.00	438.00	5,844.00	108.22	444.00-
130-130-6418	SALES TAX EXPENSE	1,200.00	.00	5,218.46	434.87	4,018.46-
130-130-6491	LAB FEES	1,404.00	88.66	631.96	45.01	772.04
130-130-6499	CONTRACT LABOR	.00	.00	2,485.00	.00	2,485.00-
130-130-6503	COST OF WATER	113,400.00	3,912.67	29,044.04	25.61	84,355.96
130-130-6506	OFFICE EXPENSE	.00	.00	21,060.73	.00	21,060.73-
130-130-6507	SUPPLIES	1,620.00	.00	.00	.00	1,620.00
130-130-6599	MISCELLANEOUS	3,300.00	.00	353.28	10.71	2,946.72
130-130-6710	CAPITAL OUTLAY	90,000.00	.00	.00	.00	90,000.00
130-130-6800	CONTIGENCY	100,000.00	.00	.00	.00	100,000.00
130-130-6801	DEBT SERVICE	324,000.00	.00	10,212.79	3.15	313,787.21
130-130-6810	DEPRECIATION	.00	.00	27,000.96	.00	27,000.96-
130-130-6899	AMORTIZATION OF LOAN FEES	.00	.00	.00	.00	.00
130-910-6910	TRANSFERS OUT	.00	26,888.00	26,888.00	.00	26,888.00-
130-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00

**BUDGET REPORT**  
**CALENDAR 6/2023, FISCAL 9/2023**

PCT OF FISCAL YTD 75.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
140-140-6371	UTILITIES	.00	120.74	305.08	.00	305.08-
140-140-6414	PUBLICATIONS	.00	.00	.00	.00	.00
140-140-6493	FRONTDESK SERVICE CHARGES	.00	.00	.00	.00	.00
140-140-6810	DEPRECIATION	.00	.00	365.85	.00	365.85-
140-910-6910	TRANSFERS OUT	85,000.00	.00	.00	.00	85,000.00
140-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
150-150-6010	SALARIES	22,714.00	3,258.17	24,822.64	109.28	2,108.64-
150-150-6110	FICA CITY SHARE	2,271.00	249.23	1,796.74	79.12	474.26
150-150-6150	EMPLOYEE BENEFITS	.00	38.34	245.32	.00	245.32-
150-150-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
150-150-6331	GAS AND OIL	1,620.00	.00	.00	.00	1,620.00
150-150-6350	REPAIRS AND MAINTENANCE	25,000.00	1,780.87	109,184.34	436.74	84,184.34-
150-150-6371	UTILITIES	6,048.00	763.88	2,709.32	44.80	3,338.68
150-150-6373	TELEPHONE	.00	.00	.00	.00	.00
150-150-6407	ENGINEERING	5,000.00	.00	10,217.34	204.35	5,217.34-
150-150-6408	INSURANCE	5,400.00	.00	.00	.00	5,400.00
150-150-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
150-150-6413	TRASH COLLECTION	93,450.00	7,324.66	73,203.08	78.33	20,246.92
150-150-6414	PUBLICATIONS	200.00	.00	.00	.00	200.00
150-150-6417	LAND LEASE	1,800.00	150.00	1,650.00	91.67	150.00
150-150-6418	SALES TAX EXPENSE	.00	.00	45.90	.00	45.90-
150-150-6491	LAB FEES	4,536.00	430.00	3,590.00	79.14	946.00
150-150-6495	SEWER USE - SCOTTSBLUFF	167,400.00	19,573.14	94,488.32	56.44	72,911.68
150-150-6499	CONTRACT LABOR	.00	.00	2,856.60	.00	2,856.60-
150-150-6507	SUPPLIES	540.00	.00	.00	.00	540.00
150-150-6599	MISCELLANEOUS	1,000.00	.00	2,714.72	271.47	1,714.72-
150-150-6710	CAPITAL OUTLAY	635,000.00	.00	.00	.00	635,000.00
150-150-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
150-150-6810	DEPRECIATION	.00	.00	4,908.48	.00	4,908.48-
150-910-6910	TRANSFERS OUT	45,000.00	.00	.00	.00	45,000.00
150-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
	DIFFERENCE	6,531,884.00	152,468.56	1,216,694.68	18.63	5,315,189.32
	PROOF	6,531,884.00	152,468.56	1,216,694.68	18.63	5,315,189.32



**REVENUE REPORT**  
**CALENDAR 7/2023, FISCAL 10/2023**

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
100-100-4000	PROPERTY TAXES	115,000.00	3,588.77	86,649.01	75.35	28,350.99
100-100-4010	NPPD 5% GROSS REVENUE	8,000.00	5,211.13	34,464.54	430.81	26,464.54-
100-100-4060	FRANCHISE TAX	8,500.00	.00	10,690.43	125.77	2,190.43-
100-100-4070	IN LIEU TAX	1,500.00	.00	.00	.00	1,500.00
100-100-4100	LIQUOR LICENSES	1,000.00	.00	1,534.36	153.44	534.36-
100-100-4120	BUILDING PERMITS	.00	50.00	100.00	.00	100.00-
100-100-4180	LICENSES AND PERMITS	.00	.00	.00	.00	.00
100-100-4190	DOG LICENSES	.00	.00	172.53	.00	172.53-
100-100-4300	INTEREST INCOME	5,000.00	5,382.97	14,848.14	296.96	9,848.14-
100-100-4301	FINANCE CHARGE BILLED	5,000.00	.00	.00	.00	5,000.00
100-100-4433	MUNICIPAL EQUALIZATION	162,972.00	.00	241,991.31	148.49	79,019.31-
100-100-4434	HOMESTEAD EXEMPTION	7,000.00	.00	.00	.00	7,000.00
100-100-4440	GRANT INCOME	.00	.00	.00	.00	.00
100-100-4500	MOTOR VEHICLE FEE	6,000.00	.00	.00	.00	6,000.00
100-100-4501	PRORATE MOTOR VEHICLE	100.00	.00	.00	.00	100.00
100-100-4560	SALES TAX REVENUE	51,000.00	3,733.45	40,999.99	80.39	10,000.01
100-100-4700	MISCELLANEOUS INCOME	3,000.00	989.45	19,437.98	647.93	16,437.98-
100-100-4720	INSURANCE PROCEEDS	.00	.00	8,008.17	.00	8,008.17-
100-100-4820	LOAN PROCEEDS	28,000.00	.00	.00	.00	28,000.00
100-910-4830	TRANSFERS IN	130,000.00	.00	.00	.00	130,000.00
110-110-4300	INTEREST INCOME	8,500.00	.00	2,387.49	28.09	6,112.51
110-110-4430	HIGHWAY ALLOCATION	125,762.00	38,005.23	128,042.67	101.81	2,280.67-
110-110-4431	HIGHWAY INCENTIVE	3,000.00	.00	3,000.00	100.00	.00
110-110-4432	MOTOR VEHICLE TAX	7,000.00	639.38	8,585.19	122.65	1,585.19-
110-110-4700	MISCELLANEOUS INCOME	3,500.00	.00	.00	.00	3,500.00
110-110-4820	LOAN PROCEEDS	700,000.00	.00	.00	.00	700,000.00
110-910-4830	TRANSFERS IN	34,000.00	.00	.00	.00	34,000.00
120-120-4300	INTEREST INCOME	4,200.00	.00	651.16	15.50	3,548.84
120-120-4600	KENO REVENUE	575,000.00	106.50	6,217.74	1.08	568,782.26
120-120-4700	MISCELLANEOUS INCOME	.00	.00	1,790.27	.00	1,790.27-
120-120-4720	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
120-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
130-130-4300	INTEREST INCOME	3,000.00	462.33	1,887.14	62.90	1,112.86
130-130-4440	GRANT INCOME	750,000.00	.00	.00	.00	750,000.00
130-130-4500	WATER SALES	285,600.00	78,564.20	280,841.79	98.33	4,758.21
130-130-4505	GARBAGE SALES	.00	1,571.05	7,214.52	.00	7,214.52-
130-130-4511	WATER METER SALES	.00	1,100.00	1,100.00	.00	1,100.00-
130-130-4560	SALES TAX COLLECTION FEE-WATER	420.00	13.93	168.26	40.06	251.74
130-130-4700	MISCELLANEOUS INCOME	2,000.00	33.11	718.11	35.91	1,281.89
130-130-4720	INSURANCE PROCEEDS	.00	.00	110.94	.00	110.94-
130-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
140-140-4300	INTEREST INCOME	500.00	.00	1,586.29	317.26	1,086.29-
140-140-4520	LEASE TO NPPD	85,000.00	.00	24,164.80	28.43	60,835.20
140-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
150-150-4300	INTEREST INCOME	2,500.00	308.24	6,666.89	266.68	4,166.89-
150-150-4500	SEWER INCOME	368,550.00	40,848.21	311,822.95	84.61	56,727.05
150-150-4501	SEWER LINE FEES	12,600.00	320.31	5,000.05	39.68	7,599.95
150-150-4502	STORM SEWER SURCHARGE	7,350.00	146.55	2,797.28	38.06	4,552.72
150-150-4505	GARBAGE SALES	115,500.00	8,415.21	81,139.62	70.25	34,360.38
150-150-4560	SALES TAX REVENUE	.00	319.87	1,222.95	.00	1,222.95-
150-150-4700	MISCELLANEOUS INCOME	300.00	1,288.76	5,624.43	1,874.81	5,324.43-

**REVENUE REPORT**  
**CALENDAR 7/2023, FISCAL 10/2023**

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	FISCAL ESTIMATE	PTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
150-150-4720	INSURANCE PROCEEDS	.00	.00	37.01	.00	37.01-
150-150-4820	LOAN PROCEEDS	270,000.00	.00	.00	.00	270,000.00
150-910-4830	TRANSFERS IN	.00	.00	.00	.00	.00
	DIFFERENCE	3,896,354.00	191,098.65	1,341,674.01	34.43	2,554,679.99
	PROOF	3,896,354.00	191,098.65	1,341,674.01	34.43	2,554,679.99

**BUDGET REPORT**  
**CALENDAR 7/2023, FISCAL 10/2023**

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
100-100-6010	SALARIES	135,699.00	15,163.65	156,881.73	115.61	21,182.73-
100-100-6110	FICA CITY SHARE	13,570.00	15,618.34	57,142.88	421.10	43,572.88-
100-100-6150	EMPLOYEE BENEFITS	56,112.00	6,337.33	66,652.61	118.78	10,540.61-
100-100-6170	PAYROLL TAX - OTHER	2,800.00	1,066.57	34,908.27	1,246.72	32,108.27-
100-100-6210	DUES AND MEMBERSHIPS	5,000.00	.00	5,292.03	105.84	292.03-
100-100-6331	GAS AND OIL	3,996.00	1,298.87	9,131.97	228.53	5,135.97-
100-100-6350	REPAIRS AND MAINTENANCE	30,000.00	.00	11,375.63	37.92	18,624.37
100-100-6351	GIS SYSTEM	.00	.00	.00	.00	.00
100-100-6371	UTILITIES	5,616.00	188.41	3,332.75	59.34	2,283.25
100-100-6373	TELEPHONE	6,696.00	502.79	5,937.69	88.68	758.31
100-100-6407	ENGINEERING	7,000.00	.00	2,200.00	31.43	4,800.00
100-100-6408	INSURANCE	21,600.00	.00	530.00	2.45	21,070.00
100-100-6411	LEGAL AND ACCOUNTING	70,000.00	2,050.93	69,140.71	98.77	859.29
100-100-6413	LABOR	5,000.00	.00	.00	.00	5,000.00
100-100-6414	PUBLICATIONS	4,500.00	100.37	3,358.62	74.64	1,141.38
100-100-6415	RENT	14,000.00	1,211.83	13,328.80	95.21	671.20
100-100-6418	SALES TAX EXPENSE	.00	.00	4,835.62	.00	4,835.62-
100-100-6490	COMMUNITY BETTERMENT	18,000.00	.00	16,173.41	89.85	1,826.59
100-100-6491	LAB FEES	.00	.00	.00	.00	.00
100-100-6492	PEST CONTROL	8,640.00	450.00	4,725.00	54.69	3,915.00
100-100-6497	CODE ENFORCEMENT OFFICER	19,440.00	.00	572.70	2.95	18,867.30
100-100-6499	POLICE LABOR	140,400.00	10,833.33	108,333.30	77.16	32,066.70
100-100-6506	OFFICE EXPENSE	9,720.00	1,646.63	14,474.63	148.92	4,754.63-
100-100-6507	SUPPLIES	7,560.00	263.58	7,084.34	93.71	475.66
100-100-6599	MISCELLANEOUS	5,000.00	1,928.99	16,675.91	333.52	11,675.91-
100-100-6710	CAPITAL OUTLAY	1,124,000.00	.00	10.00	.00	1,123,990.00
100-100-6750	COUNTY COMM CTR INTERLOCAL	15,000.00	.00	.00	.00	15,000.00
100-100-6800	CONTINGENCY	200,000.00	.00	.00	.00	200,000.00
100-100-6801	DEBT SERVICE	4,000.00	.00	.00	.00	4,000.00
100-100-6802	DEBT RETIREMENT	125,000.00	.00	.00	.00	125,000.00
100-100-6810	DEPRECIATION GENERAL	.00	.00	923.40	.00	923.40-
100-100-6911	Garnishment	.00	.00	.00	.00	.00
100-910-6910	TRANSFERS OUT	34,000.00	.00	.00	.00	34,000.00
100-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
110-110-6010	SALARIES	45,427.00	3,061.94	42,518.55	93.60	2,908.45
110-110-6110	FICA CITY SHARE	4,543.00	234.16	2,707.18	59.59	1,835.82
110-110-6150	EMPLOYEE BENEFITS	.00	58.28	325.35	.00	325.35-
110-110-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
110-110-6331	GAS AND OIL	108.00	.00	151.94	140.69	43.94-
110-110-6350	REPAIRS AND MAINTENANCE	50,000.00	1,056.28	28,673.50	57.35	21,326.50
110-110-6371	UTILITIES	37,800.00	1,722.18	18,637.19	49.30	19,162.81
110-110-6373	TELEPHONE	.00	.00	.00	.00	.00
110-110-6407	ENGINEERING	2,500.00	.00	.00	.00	2,500.00
110-110-6408	INSURANCE	1,512.00	.00	.00	.00	1,512.00
110-110-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
110-110-6414	PUBLICATIONS	.00	.00	.00	.00	.00
110-110-6417	LAND LEASE	.00	.00	.00	.00	.00
110-110-6491	LAB FEES	.00	.00	.00	.00	.00
110-110-6492	PEST CONTROL	.00	.00	.00	.00	.00
110-110-6499	CONTRACT LABOR	.00	.00	2,576.00	.00	2,576.00-
110-110-6506	OFFICE EXPENSE	540.00	.00	.00	.00	540.00

**BUDGET REPORT**  
**CALENDAR 7/2023, FISCAL 10/2023**

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-110-6507	SUPPLIES	1,080.00	.00	.00	.00	1,080.00
110-110-6599	MISCELLANEOUS	500.00	.00	.00	.00	500.00
110-110-6710	CAPITAL OUTLAY	1,370,000.00	.00	.00	.00	1,370,000.00
110-110-6727	STREET SIGNS	3,000.00	.00	.00	.00	3,000.00
110-110-6761	STREET IMPROVEMENTS	.00	.00	.00	.00	.00
110-110-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
110-110-6810	DEPRECIATION - STREET	.00	.00	7,589.49	.00	7,589.49-
110-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
110-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
120-120-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
120-120-6331	GAS AND OIL	.00	.00	.00	.00	.00
120-120-6350	REPAIRS AND MAINTENANCE	.00	2,224.02	921.39	.00	921.39-
120-120-6371	UTILITIES	.00	108.98	326.94	.00	326.94-
120-120-6411	LEGAL AND ACCOUNTING	2,000.00	.00	.00	.00	2,000.00
120-120-6490	COMMUNITY BETTERMENT	44,000.00	4,247.09	4,497.09	10.22	39,502.91
120-120-6506	OFFICE EXPENSE	300.00	.00	.00	.00	300.00
120-120-6599	MISCELLANEOUS	3,000.00	300.00	300.00	10.00	2,700.00
120-120-6600	KENO PAYOUTS	431,000.00	.00	.00	.00	431,000.00
120-120-6601	OPERATORS SHARE	46,000.00	.00	.00	.00	46,000.00
120-120-6602	KENO CONTRACTORS SHARE	37,500.00	.00	.00	.00	37,500.00
120-120-6603	KENO STATE TAX	17,250.00	.00	756.00	4.38	16,494.00
120-120-6800	CONTIGENCY	400,000.00	.00	.00	.00	400,000.00
120-910-6910	TRANSFERS OUT	.00	.00	.00	.00	.00
120-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
130-130-6010	SALARIES	29,120.00	3,845.60	48,160.75	165.39	19,040.75-
130-130-6110	FICA CITY SHARE	2,912.00	294.17	3,586.11	123.15	674.11-
130-130-6150	EMPLOYEE BENEFITS	.00	58.60	408.49	.00	408.49-
130-130-6210	DUES AND MEMBERSHIPS	500.00	.00	.00	.00	500.00
130-130-6331	GAS AND OIL	.00	.00	.00	.00	.00
130-130-6350	REPAIRS AND MAINTENANCE	43,200.00	4,352.86	54,269.89	125.62	11,069.89-
130-130-6371	UTILITIES	12,960.00	78.94	4,728.59	36.49	8,231.41
130-130-6373	TELEPHONE	.00	.00	.00	.00	.00
130-130-6407	ENGINEERING	2,500.00	.00	1,000.00	40.00	1,500.00
130-130-6408	INSURANCE	6,480.00	.00	.00	.00	6,480.00
130-130-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
130-130-6414	PUBLICATIONS	1,500.00	.00	.00	.00	1,500.00
130-130-6417	LAND LEASE	5,400.00	438.00	6,282.00	116.33	882.00-
130-130-6418	SALES TAX EXPENSE	1,200.00	5,712.02	10,930.48	910.87	9,730.48-
130-130-6491	LAB FEES	1,404.00	88.66	720.62	51.33	683.38
130-130-6499	CONTRACT LABOR	.00	.00	2,485.00	.00	2,485.00-
130-130-6503	COST OF WATER	113,400.00	4,937.64	33,981.68	29.97	79,418.32
130-130-6506	OFFICE EXPENSE	.00	.00	21,060.73	.00	21,060.73-
130-130-6507	SUPPLIES	1,620.00	.00	.00	.00	1,620.00
130-130-6599	MISCELLANEOUS	3,300.00	.00	353.28	10.71	2,946.72
130-130-6710	CAPITAL OUTLAY	90,000.00	.00	.00	.00	90,000.00
130-130-6800	CONTIGENCY	100,000.00	.00	.00	.00	100,000.00
130-130-6801	DEBT SERVICE	324,000.00	.00	10,212.79	3.15	313,787.21
130-130-6810	DEPRECIATION	.00	.00	27,000.96	.00	27,000.96-
130-130-6899	AMORTIZATION OF LOAN FEES	.00	.00	.00	.00	.00
130-910-6910	TRANSFERS OUT	.00	24,501.25	51,389.25	.00	51,389.25-
130-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00

**BUDGET REPORT**  
**CALENDAR 7/2023, FISCAL 10/2023**

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
140-140-6371	UTILITIES	.00	64.34	369.42	.00	369.42-
140-140-6414	PUBLICATIONS	.00	.00	.00	.00	.00
140-140-6493	FRONTDESK SERVICE CHARGES	.00	.00	.00	.00	.00
140-140-6810	DEPRECIATION	.00	.00	365.85	.00	365.85-
140-910-6910	TRANSFERS OUT	85,000.00	.00	.00	.00	85,000.00
140-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
150-150-6010	SALARIES	22,714.00	3,406.69	28,229.33	124.28	5,515.33-
150-150-6110	FICA CITY SHARE	2,271.00	260.64	2,057.38	90.59	213.62
150-150-6150	EMPLOYEE BENEFITS	.00	57.16	302.48	.00	302.48-
150-150-6210	DUES AND MEMBERSHIPS	.00	.00	.00	.00	.00
150-150-6331	GAS AND OIL	1,620.00	.00	.00	.00	1,620.00
150-150-6350	REPAIRS AND MAINTENANCE	25,000.00	53.99	109,238.33	436.95	84,238.33-
150-150-6371	UTILITIES	6,048.00	.00	2,709.32	44.80	3,338.68
150-150-6373	TELEPHONE	.00	.00	.00	.00	.00
150-150-6407	ENGINEERING	5,000.00	.00	10,217.34	204.35	5,217.34-
150-150-6408	INSURANCE	5,400.00	.00	.00	.00	5,400.00
150-150-6411	LEGAL AND ACCOUNTING	.00	.00	.00	.00	.00
150-150-6413	TRASH COLLECTION	93,450.00	7,319.30	80,522.38	86.17	12,927.62
150-150-6414	PUBLICATIONS	200.00	.00	.00	.00	200.00
150-150-6417	LAND LEASE	1,800.00	150.00	1,800.00	100.00	.00
150-150-6418	SALES TAX EXPENSE	.00	.00	45.90	.00	45.90-
150-150-6491	LAB FEES	4,536.00	430.00	4,020.00	88.62	516.00
150-150-6495	SEWER USE - SCOTTSBLUFF	167,400.00	9,846.33	104,334.65	62.33	63,065.35
150-150-6499	CONTRACT LABOR	.00	.00	2,856.60	.00	2,856.60-
150-150-6507	SUPPLIES	540.00	.00	.00	.00	540.00
150-150-6599	MISCELLANEOUS	1,000.00	.00	2,714.72	271.47	1,714.72-
150-150-6710	CAPITAL OUTLAY	635,000.00	.00	.00	.00	635,000.00
150-150-6800	CONTIGENCY	50,000.00	.00	.00	.00	50,000.00
150-150-6810	DEPRECIATION	.00	.00	4,908.48	.00	4,908.48-
150-910-6910	TRANSFERS OUT	45,000.00	.00	.00	.00	45,000.00
150-999-9999	PROFIT HANDLER	.00	.00	.00	.00	.00
	DIFFERENCE	6,531,884.00	137,570.74	1,354,265.42	20.73	5,177,618.58
	PROOF	6,531,884.00	137,570.74	1,354,265.42	20.73	5,177,618.58

## Jeni Mattern

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**From:** kaylaw@twincityautocare.com  
**Sent:** Tuesday, August 08, 2023 8:07 AM  
**To:** Jeni Mattern  
**Subject:** Estimate on Repairs  
**Attachments:** doc00318320230808075916.pdf

Good morning,

I have attached a copy of a rough estimate of repairs on the 2015 Chevy Silverado 6.0L for you. It is a big job and with these big of jobs there is a possibility of running into unknowns as well. This quote includes the \$480 we have already done so far to get us to the point where it is at now. ETA on completion right now with how big the job is and my current workload and staff would be a few weeks out or so as well. Other option is to put it back together how it was and drive it until the problem gets worse and or no longer runs. There was some oil in the oil filter but not enough to condemn the engine at this time. Something I would recommend monitoring.

Please let me know how you want to proceed as we do have the truck currently apart and would need to get it back together if you elect not to proceed.

Thank you,

*Kayla Lynn*  
*Service Manager*  
*Twin City Auto*  
*308-635-7404*  
*www.twincityautocare.com*





Twin City Auto, Inc.  
1802 E. Overland Drive Ste 4  
Scottsbluff, NE 69361

Phone: 308-635-7404  
Fax: 308-632-3875

Date: 8/8/23 Page 1 of 2

Repair Order # 0058602

Orig Est #: 0029187

Customer : CITY OF TERRYTOWN

Address : 116 TERRY BLVD

City : TERRYTOWN, NE 69341

Cell : ( 308 ) 631-5059

Cell 2 : ( 308 ) 637-5735

Ext : ROBERT

Ext : ROBERT

Vehicle : 2015 \*CHE \*silverado 2500h

License : 28663

Trans : \*AUTO

VIN : 1GC1KVEG9FF167023

Engine : \*V8-364 6.0L

Mileage : 71679

Tech	Job Description	Qty	Part Number	Part Description	Reason for Replacement	Subtotal
	Service Requests:					
	Robert says the truck is making that pulley type noise again and is getting worse. Also said it just started pulling to the right, wants the alignment checked as well while we have it. On 10/7/2022 RO #57423 was what was all noted and done in regards to the noise they are hearing. I listened to the noise with the customer and found it is more audible with increased idle. Robert says the noise is worse as well under load or when the road is wet.					
	Estimate Approvals:					
	Original Approval Date: 08/07/2023 12:28 PM Reason: ALL					
	Amount: \$610.00 Auth By: ALL Contacted: By Phone					
	Phone: (308) 631-5059 By: KW					
JE	INSPECT NOISE: Pulled vehicle in the shop and listened to the noise with a stethoscope and heard the noise coming from cylinder number 7. Verified it wasn't an exhaust leak. Connected the scan tool and checked for misfires, found cylinder 7 had some occasional misfires. Recommend removing the valve cover and inspecting for any mechanical damage. Also would like to cut open oil filter and inspect for any contaminates.					62.85
JE	CUT OPEN OIL FILTER & INSPECT:					33.69
	1.00			OIL FILTER PREMIUM		
	Location:			LUBE		
JE	REMOVE VALVE COVER & INSPECT #7 CYLINDER: Pulled vehicle in the shop and raised hood, removed engine cover, removed coil pack mounting bolts and hung to the side, removed valve cover bolts, removed valve cover, inspected and found nothing obvious, then started the engine with valve cover off and watched the rocker arms operate, found they seem to all be moving the same. Watched the oiling and found they all get about the same amount of oil. Removed the suspect rocker arm and inspected it, found no excess of play. Inspected push rod and found nothing wrong, inspecting valve springs showed nothing either, at this point I'm suspecting a bad lifter, it's a common problem with these engines, recommend replacing all the lifters on the driver side.					357.38
	1.00			VALVE COVER GSXT SET		
MV	REPLACE DRIVER SIDE LIFTERS:					2444.52
	2.00			HEAD BOLT SET		
	1.00			HEAD GASKET SET		
	8.00			LIFTERS		
MV	COOLANT FLUSH:					174.17
	12.00			COOLANT-DEXCOOL-QT		
	Location:			LUBE		
MV	5,000 MILE SYNTHETIC OIL SERVICE:					59.95
	Removed drain plug, drained oil from vehicle, removed old filter, installed new filter, installed drain plug, cleaned area, lubricated where applicable, filled vehicle with oil, ran vehicle, rechecked oil level, performed Vehicle inspection.					
	1.00			OIL FILTER PREMIUM		
	Location:			LUBE		
	5.00			QUAKER SYN 5W30 (QT)		
	Location:			LUBE		
MV	ADDITIONAL PARTS					6.00



Twin City Auto, Inc.  
 1802 E. Overland Drive Ste 4  
 Scottsbluff, NE 69361  
 Phone: 308-635-7404  
 Fax: 308-632-3875

Date: 8/8/23 Page 2 of 2  
 Repair Order # 0058602  
 Orig Est #: 0029167

Customer : CITY OF TERRYTOWN

Address : 116 TERRY BLVD

City : TERRYTOWN, NE 69341

Cell : ( 308 ) 631-5059

Cell 2 : ( 308 ) 637-5735

Ext : ROBERT

Ext : ROBERT

Vehicle : 2015 \*CHE \*silverado 2500h

License : 28663

Trans : \*AUTO

VIN : 1GC1KVEG9FF167023

Engine : \*V8-364 6.0L

Mileage : 71679

Tech	Job Description	Part Number	Part Description	Reason for Replacement	Subtotal
1.00			QUAKER SYN 5W30 (QT)		
	Location:		LUBE		
MV	MACHINE SHOP CHARGES:				220.00
JE	WHEEL ALIGNMENT:			Declined	
	MANUFACTURER'S SPECIFICATIONS	Inflation	65/75		
	Recommended Viscosity	5W-30 Engine Oil Capacity	Quarts	6.00	
	INCLUDES FILTER CAPACITY				

I hereby authorize listed repair work, parts and materials and hereby grant Twin City Auto Inc permission to operate the vehicle herein described on streets, or elsewhere, at their discretion, for the purpose of testing, tuning and/or inspection.  
 Warranty is 36 months or 36,000 miles whichever comes first, unless specified otherwise.  
 Warranty applies to original equipment or factory replacement parts, purchased from and installed by Twin City Auto Inc and does not include normal wear items such as, but not limited to, clutches, brakes, or tires. Used parts have a 30 day parts only warranty, performance parts and non-stock upgrades have no warranty. Further, I represent and warrant that I am the owner of the vehicle, or if I am not the owner of the vehicle, I have the authority to bind the owner of the vehicle to all of the terms and conditions herein. An expressed mechanics lien is hereby acknowledged on the above vehicle to secure the amount of repairs thereto.

Labor :	\$1,686.80
Parts :	\$1,451.76
Sublet :	\$220.00
Other Fees :	\$0.00
Supply Charges :	\$69.71
Subtotal :	\$3,428.27
Sales Tax :	\$0.00
<b>Total :</b>	<b>\$3,428.27</b>
Paid :	\$0.00
Due :	\$3,428.27

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

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



League Association of Risk Management  
2023-24 Renewal Resolution

RESOLUTION NO. 23-02

WHEREAS, Terrytown is a member of the League Association of Risk Management (LARM);

WHEREAS, section 8.10 of the Interlocal Agreement for the Establishment and Operation of the League Association of Risk Management provides that a member may voluntarily terminate its participation in LARM by written notice of termination given to LARM and the Nebraska Director of Insurance at least 90 days prior to the desired termination given to and that members may agree to extend the required termination notice beyond 90 days in order to realize reduced excess coverage costs, stability of contribution rates and efficiency in operation of LARM; and

WHEREAS, the Board of Directors of LARM has adopted a plan to provide contribution credits in consideration of certain agreements by members of LARM as provided in the attached letter.

BE IT RESOLVED that the governing body of Terrytown, Nebraska, in consideration of the contribution credits provided under the LARM Board's plan, agrees to:

- Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2026. **(180 day and 3 year commitment; 5% discount)**
- Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2025. **(180 day and 2 year commitment; 4% discount)**
- Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2024. **(180 day notice only; 2% discount)**
- Provide written notice of termination at least 90 days prior to the desired termination date, which date shall be no sooner than September 30, 2026. **(90 day notice and 3 year commitment only; 2% discount)**
- Provide written notice of termination at least 90 days prior to the desired termination date, which date shall be no sooner than September 30, 2025. **(2 year commitment only; 1%)**
- Provide written notice of termination at least 90 days prior to the desired termination date, which date shall be no sooner than September 30, 2024. **(90 day Notice only)**

Adopted this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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

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

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

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

Please email ([customerservice@LARMpool.org](mailto:customerservice@LARMpool.org)) or fax (402.476.4089) the completed resolution to LARM.

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to return both pages of the original document by the filing deadline (October 31, 2023) may result in the suspension of Highway Allocation funds until the documents are filed.

**RESOLUTION**

**SIGNING OF THE  
MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE  
2023**

Resolution No. 23-03

**Whereas:** State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and

**Whereas:** State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include the resolution of the governing body of the municipality authorizing the signing of the certification.

Be it resolved that the Mayor  Village Board Chairperson  of \_\_\_\_\_  
(Check one box) (Print name of municipality)  
is hereby authorized to sign the Municipal Annual Certification of Program Compliance.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ Nebraska.  
(Month)

City Council/Village Board Members

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

City Council/Village Board Member \_\_\_\_\_  
Moved the adoption of said resolution  
Member \_\_\_\_\_ Seconded the Motion  
Roll Call: \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_ Abstained \_\_\_\_\_ Absent  
Resolution adopted, signed, and billed as adopted.

Attest:

\_\_\_\_\_  
(Signature of Clerk)

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to return both pages of the original document by the filing deadline (October 31, 2023) may result in the suspension of Highway Allocation funds until the documents are filed.

**MUNICIPAL  
ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE  
TO  
NEBRASKA BOARD OF PUBLIC ROADS CLASSIFICATIONS  
AND STANDARDS  
2023**

In compliance with the provisions of the State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requiring annual certification of program compliance to the Board of Public Roads

Classifications and Standards, the City  Village  of \_\_\_\_\_  
(Check one box) (Print name of municipality)

hereby certifies that it:

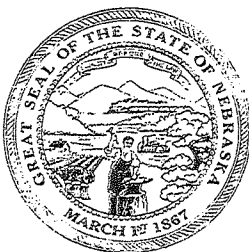
- ✓ has developed, adopted, and included in its public records the plans, programs, or standards required by sections 39-2115 and 39-2119;
- ✓ meets the plans, programs, or standards of design, construction, and maintenance for its highways, roads, or streets;
- ✓ expends all tax revenue for highway, road, or street purposes in accordance with approved plans, programs, or standards, including county and municipal tax revenue as well as highway-user revenue allocations;
- ✓ uses a system of revenue and costs accounting which clearly includes a comparison of receipts and expenditures for approved budgets, plans, programs, and standards;
- ✓ uses a system of budgeting which reflects uses and sources of funds in terms of plans, programs, or standards and accomplishments;
- ✓ uses an accounting system including an inventory of machinery, equipment, and supplies;
- ✓ uses an accounting system that tracks equipment operation costs;
- ✓ has included in its public records the information required under subsection (2) of section 39-2520; and
- ✓ **has included in its public records a copy of this certification and the resolution of the governing body authorizing the signing of this certification by the Mayor or Village Board Chairperson.**

\_\_\_\_\_  
Signature of Mayor  Village Board Chairperson  (Required) (Date)

\_\_\_\_\_  
Signature of City Street Superintendent (Optional) (Date)

**Return the completed original signing resolution and annual certification of program compliance by October 31, 2023 to:**

Nebraska Board of Public Roads Classifications and Standards  
PO Box 94759  
Lincoln NE 68509





**CASEY PETERSON**  
CPAs & FINANCIAL ADVISORS

July 13, 2023

To the City Council  
City of Terrytown  
Terrytown, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Terrytown (the City) for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 23, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the City's financial statements.

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

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The adjusting journal entries relate to the conversion of the accrual basis accounting records to the modified cash basis for the governmental-type funds as is required by Nebraska Statutes. Other entries relate to reclassifications for financial reporting purposes. Management has corrected all such misstatements and they have been posted to the City's books and records. A copy of the adjusting journal entries are attached to this letter.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 13, 2023.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

We were engaged to report on Budgetary Comparison Schedules, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles required by the Nebraska State Auditor of Public Accounts, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,

*Casey Peterson, LTD*

Casey Peterson, LTD  
Chadron, Nebraska

Client: *City of Terrytown*  
 Engagement: *2022 Audit*  
 Period Ending: *9/30/2022*  
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>WP5401</b>		
Record prior year audit journal entries for the General Fund not posted by client.				
1610.000	ACC DEP - GENERAL		5,486.31	
2010.000	ACCOUNTS PAYABLE - GENERAL		42,653.52	
2120.000	ACCRUED PAYROLL		1,059.81	
2130.000	FEDERAL INCOME TAX W/H		3,430.87	
2140.000	FICA W/H		5,656.82	
2150.000	STATE INCOME TAX W/H		2,581.28	
1350.000	PREPAID INSURANCE			12,742.00
1515.000	PPE - GENERAL			17,115.00
2160.000	GARNISHMENTS W/H			235.45
2180.000	SIMPLE IRA WITHHELD			1,800.00
3010.000	FUND BALANCE			28,976.16
<b>Total</b>			<u><u>60,868.61</u></u>	<u><u>60,868.61</u></u>
<b>Adjusting Journal Entries JE # 2</b>		<b>WP5401</b>		
Remove current year balance sheet accounts in General Fund.				
1610.000	ACC DEP - GENERAL		3,665.20	
2120.000	ACCRUED PAYROLL		2,081.70	
2160.000	GARNISHMENTS W/H		235.45	
2180.000	SIMPLE IRA WITHHELD		1,800.00	
5010.000	SALARIES		3,615.74	
5040.000	PAYROLL TAX - FICA		2,630.42	
5510.000	INSURANCE		4,164.00	
6710.000	CAPITAL OUTLAY		10,966.94	
1350.000	PREPAID INSURANCE			4,164.00
1514.000	WORK IN PROCESS-OFFICE BUILDIN			4,711.75
1515.000	PPE - GENERAL			8,255.19
2130.000	FEDERAL INCOME TAX W/H			1,284.34
2140.000	FICA W/H			2,630.42
2150.000	STATE INCOME TAX W/H			4,648.55
5045.000	EMPLOYEE BENEFITS			1,800.00
6810.000	DEPRECIATION - GENERAL			3,665.20
<b>Total</b>			<u><u>29,159.45</u></u>	<u><u>29,159.45</u></u>
<b>Adjusting Journal Entries JE # 3</b>		<b>wp5401</b>		
Reverse prior year payables to current year disbursements for the General Fund.				
5060.000	DUES AND MEMBERSHIPS		55.00	
5070.000	PUBLICATIONS		524.10	
5110.000	REPAIRS AND MAINTENANCE		32,670.47	
5120.000	SUPPLIES		415.95	
5140.000	GAS AND OIL		350.22	
5400.000	TELEPHONE		799.40	
5620.000	LEGAL AND ACCOUNTING		6,379.00	
5810.000	OFFICE EXPENSE		1,199.26	
5820.000	MISCELLANEOUS		260.12	
2010.000	ACCOUNTS PAYABLE - GENERAL			42,653.52
<b>Total</b>			<u><u>42,653.52</u></u>	<u><u>42,653.52</u></u>
<b>Adjusting Journal Entries JE # 4</b>		<b>WP5401</b>		
Reverse current year accounts payable entry for the General Fund.				
2010.000	ACCOUNTS PAYABLE - GENERAL		10,634.66	
5045.000	EMPLOYEE BENEFITS			42.00
5070.000	PUBLICATIONS			588.61
5110.000	REPAIRS AND MAINTENANCE			1,215.38
5120.000	SUPPLIES			609.53
5140.000	GAS AND OIL			821.05
5400.000	TELEPHONE			454.00
5620.000	LEGAL AND ACCOUNTING			3,570.00
5810.000	OFFICE EXPENSE			2,776.09
5820.000	MISCELLANEOUS			558.00
<b>Total</b>			<u><u>10,634.66</u></u>	<u><u>10,634.66</u></u>
<b>Adjusting Journal Entries JE # 5</b>		<b>WP5401</b>		
Record prior period audit journal entries for the Street Fund not posted by client.				
1610.011	ACC DEP-STREET INFRASTRUCTURE		86,411.46	
1611.011	ACCUM DEP-STREET- EQUIPMENT		43,706.85	
2010.011	ACCOUNTS PAYABLE-STREET		7.73	
2120.011	ACCRUED PAYROLL		238.98	
3010.011	FUND BALANCE		248,946.29	
1350.011	PREPAID INSURANCE			1,000.00

Client: *City of Terrytown*  
 Engagement: *2022 Audit*  
 Period Ending: *9/30/2022*  
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
1510.011	EQUIPMENT-STREET			127,251.45
1515.011	STREET INFRASTRUCTURE			251,059.86
<b>Total</b>			<u><u>379,311.31</u></u>	<u><u>379,311.31</u></u>
<b>Adjusting Journal Entries JE # 6</b>		WP5401		
Remove current year balance sheet accounts in Street Fund.				
1610.011	ACC DEP-STREET INFRASTRUCTURE		11,463.86	
1611.011	ACCUM DEP-STREET- EQUIPMENT		16,418.90	
4611.011	MISCELLANEOUS INCOME		450.00	
5010.011	SALARIES		10.12	
6710.011	CAPITAL OUTLAY		67,862.19	
1310.011	ACCOUNTS RECEIVABLE-STREET			450.00
1510.011	EQUIPMENT-STREET			27,318.61
1515.011	STREET INFRASTRUCTURE			40,543.58
2120.011	ACCRUED PAYROLL			10.12
6810.011	DEPRECIATION-STREET			27,882.76
<b>Total</b>			<u><u>96,205.07</u></u>	<u><u>96,205.07</u></u>
<b>Adjusting Journal Entries JE # 7</b>		WP5401		
Reverse prior year payables to current year disbursements for Street Fund.				
5110.011	REPAIRS AND MAINTENANCE		7.73	
2010.011	ACCOUNTS PAYABLE-STREET			7.73
<b>Total</b>			<u><u>7.73</u></u>	<u><u>7.73</u></u>
<b>Adjusting Journal Entries JE # 8</b>		WP5401		
Reverse current year accounts payable for Street Fund.				
2010.011	ACCOUNTS PAYABLE-STREET		45,543.90	
5110.011	REPAIRS AND MAINTENANCE			2,067.23
5410.011	UTILITIES			280.34
5630.011	ENGINEERING			2,652.75
6710.011	CAPITAL OUTLAY			40,543.58
<b>Total</b>			<u><u>45,543.90</u></u>	<u><u>45,543.90</u></u>
<b>Adjusting Journal Entries JE # 9</b>		WP5401		
Record prior period audit journal entries for the Keno Fund not posted by client.				
1310.012	KENO RESERVE ACCOUNT		676.94	
2010.012	ACCOUNTS PAYABLE-KENO		20,380.33	
3010.012	FUND BALANCE			21,057.27
<b>Total</b>			<u><u>21,057.27</u></u>	<u><u>21,057.27</u></u>
<b>Adjusting Journal Entries JE # 10</b>		WP5401		
Remove current year balance sheet accounts in Keno Fund.				
1310.012	KENO RESERVE ACCOUNT		1,286.88	
4410.012	KENO REVENUE			1,286.88
<b>Total</b>			<u><u>1,286.88</u></u>	<u><u>1,286.88</u></u>
<b>Adjusting Journal Entries JE # 11</b>		WP5401		
Reverse prior year payables to current year disbursements for the Keno Fund.				
5110.012	REPAIRS AND MAINTENANCE		144.06	
5410.012	UTILITIES		1,975.27	
6660.012	COMMUNITY BETTERMENT		18,261.00	
2010.012	ACCOUNTS PAYABLE-KENO			20,380.33
<b>Total</b>			<u><u>20,380.33</u></u>	<u><u>20,380.33</u></u>
<b>Adjusting Journal Entries JE # 12</b>		WP5401		
Reverse current year accounts payable entry for Keno Fund.				
2010.012	ACCOUNTS PAYABLE-KENO		2,614.62	
5110.012	REPAIRS AND MAINTENANCE			2,614.62
<b>Total</b>			<u><u>2,614.62</u></u>	<u><u>2,614.62</u></u>
<b>Adjusting Journal Entries JE # 13</b>		WP5401		
Record prior year audit journal entries for Water Fund not posted by client.				
3310.041	RETAINED EARNINGS		2,462.43	
4310.041	WATER SALES		1,294.18	
5040.041	PAYROLL TAX-FICA			3,756.61
<b>Total</b>			<u><u>3,756.61</u></u>	<u><u>3,756.61</u></u>
<b>Adjusting Journal Entries JE # 14</b>		WP5401		

Client: *City of Terrytown*  
 Engagement: *2022 Audit*  
 Period Ending: *9/30/2022*  
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Record prior year audit journal entries for Sewer Fund not posted by client.				
3310.042	RETAINED EARNINGS		3,045.42	508.10
4320.042	SEWER INCOME			19.53
4322.042	STORM SEWER SURCHARGE			425.56
4340.042	GARBAGE SALES			2,092.23
5040.042	PAYROLL TAX-FICA			
<b>Total</b>			<u>3,045.42</u>	<u>3,045.42</u>
<b>Adjusting Journal Entries JE # 15</b>				
Adjust accounts receivable balances to actual per client report.				
1310.042	ACCOUNTS RECEIVABLE-SEWER	WP2301	45.00	45.00
4320.042	SEWER INCOME			45.00
<b>Total</b>			<u>45.00</u>	<u>45.00</u>
<b>Adjusting Journal Entries JE # 18</b>				
Reclass motor vehicle sales tax to correct fund/accounts.				
4080.000	SALES TAX REVENUE	WPS002	13,325.02	
7020.011	TRANSFERS OUT		13,325.02	
4230.011	MOTOR VEHICLE TAX			13,325.02
4700.000	TRANSFERS IN			13,325.02
<b>Total</b>			<u>26,650.04</u>	<u>26,650.04</u>
<b>Adjusting Journal Entries JE # 19</b>				
Reverse accrual entry to record May 2022 - September 2022 highway allocation and motor vehicle fees not paid until October 2022.				
4210.011	HIGHWAY ALLOCATION	WP6002	52,164.41	
4230.011	MOTOR VEHICLE TAX		2,273.20	
1111.011	CASH AT STATE			54,437.61
<b>Total</b>			<u>54,437.61</u>	<u>54,437.61</u>

I have reviewed and authorized the journal entries listed above. I understand their effect on the books and records of the City, and will make all entries listed on the books of the City as of September 30, 2022.

Signature

Date



**CITY OF TERRYTOWN**  
**Terrytown, Nebraska**

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Financial Statements

For the Year Ended September 30, 2022



CITY OF TERRYTOWN

Terrytown, Nebraska

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**CASEY PETERSON**  
CPAs & FINANCIAL ADVISORS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the City Council  
City of Terrytown, 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, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Terrytown, 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 July 13, 2023.

**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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of current and prior year findings as items 2022-01, 2022-02, and 2022-3 that we consider to be significant deficiencies.

**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*.

City of Terrytown's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of current and prior year findings. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

*Casey Peterson, LTD*

Casey Peterson, LTD

Chadron, Nebraska

July 13, 2023

CITY OF TERRYTOWN  
Terrytown, Nebraska

SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS

September 30, 2022

Current Year Findings:

2022-01 - Lack of Segregation of Duties

Condition: The limited number of office personnel prevents proper segregation of accounting functions necessary to assure adequate internal control.

Criteria: Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated from each other.

Effect of the Condition: This lack of segregation of duties results in an inadequate overall internal control structure design.

Cause of the Condition: The City does not employ sufficient office personnel to properly segregate accounting functions.

Recommendation: The City should be aware of the inherent risks associated with improper segregation of accounting functions. The City should also develop mitigating controls to reduce the risk of errors or fraud associated with improper segregation of accounting functions.

Auditee Response: The City has assessed the benefits and costs associated with the proper segregation of duties and has determined the costs would outweigh any benefits received. The City understands the inherent risks associated with improper segregation of accounting functions.

2022-02 - Preparation of Financial Statements

Condition: The City does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes. This situation is not unusual in an organization the size of the City of Terrytown.

Criteria: *Government Auditing Standards* indicate that the inability to produce financial statements is an internal control deficiency.

Effect of the Condition: The auditor was requested to prepare the financial statements.

Cause of the Condition: The City does not find it cost-effective to incur the cost to provide for the preparation of the financial statements.

Recommendation: The City should provide appropriate oversight of the preparation of the financial statements.

Auditee Response: Management accepts this risk because of the cost of implementing an internal control system which would provide for the preparation of the financial statements being audited.

CITY OF TERRYTOWN  
Terrytown, Nebraska

SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS (CONTINUED)

September 30, 2022

**Current Year Findings(continued):**

2022-03 – Council approval and publishing of claims

Condition: Review of Council approval reports, affidavits of publication, and bank statements, not all claims were appropriately approved by the council and published in the local paper.

Criteria: Nebraska statute 19-1102.

Effect of the Condition: The City is not fully compliant with state statutes.

Cause of the Condition: The City does not have procedures in place to identify omissions.

Recommendation: The City should implement procedures to ensure only claims paid are those approved by the Council in advance of payment.

Auditee Response: The City will look into possible procedures.

**Prior Year Findings:**

2021-01 - Lack of Segregation of Duties - Restated as item 2022-01 in the current year findings.

2021-02 - Preparation of Financial Statements - Restated as item 2022-02 in the current year findings.



**CASEY PETERSON**  
CPAs & FINANCIAL ADVISORS

INDEPENDENT AUDITORS' REPORT

To the City Council  
City of Terrytown, Nebraska

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Terrytown, 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.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Unmodified
General Fund	Qualified
Street Fund	Qualified
Keno Fund	Qualified
Water Fund	Unmodified
Sewer and Sanitation Fund	Unmodified
Electric Fund	Unmodified

*Qualified Opinion on the Governmental Activities, General Fund, Street Fund, and Keno Fund*

In our opinion, except for the effects of the matters described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the Governmental Activities, the General Fund, the Street Fund and the Keno Fund of the City of Terrytown, Nebraska as of September 30, 2022, and changes in financial position – modified cash basis thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

*Unmodified Opinion on the Business-type Activities, Water Fund, Sewer and Sanitation Fund and Electric Fund*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Business-type Activities, the Water Fund, the Sewer and Sanitation Fund and the Electric Fund of the City of Terrytown, Nebraska 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 Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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.

#### *Matter Giving Rise to the Qualified Opinion on the Governmental Activities*

As described in Note 1, management has adopted multiple reporting frameworks for presentation of the government-wide financial statements. The City reports governmental activities on the modified cash basis of accounting and the proprietary funds on the accrual basis of accounting. Accounting principles generally accepted in the United States of America require the government-wide financial statements to be prepared using the economic resources measurement focus and the accrual basis of accounting. The modified cash basis of accounting for the governmental activities is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects of the departure from accounting principles generally accepted are unknown.

#### *Matter Giving Rise to the Qualified Opinion on General Fund, Street Fund and Keno Fund*

As described in Note 1, the governmental funds have been presented on the modified cash basis of accounting. Accounting principles generally accepted in the United States of America require governmental fund financial statements to be prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The modified cash basis of accounting for the governmental funds is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects of the departure from accounting principles generally accepted are unknown.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. This includes determining that the modified cash basis of accounting for the governmental funds is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

#### 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 budgetary comparison schedules on pages 33 through 37, are presented for purposes of additional analysis and are not a required part of the basic financial statements, but are required by the Nebraska Auditor of Public Accounts. 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 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.

*Casey Peterson, LTD*

Casey Peterson, LTD

Chadron, Nebraska

July 13, 2023

CITY OF TERRYTOWN

Terrytown, Nebraska

STATEMENT OF NET POSITION  
(MODIFIED CASH BASIS GOVERNMENTAL ACTIVITIES)

September 30, 2022

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b>Assets</b>			
Equity in pooled cash and cash equivalents	\$ 395,875	\$ 1,019,288	\$ 1,415,163
Cash in bank	104,671	4,837	109,508
Certificates of deposit	729,150	715,790	1,444,940
Cash on deposit - County Treasurer	4,521	-	4,521
Accounts receivable	-	65,696	65,696
Prepaid expenses	-	8,800	8,800
Due from other funds	(148,644)	148,644	-
Property and equipment			
Land	-	5,500	5,500
Buildings and improvements	-	5,272,443	5,272,443
Equipment and vehicles	-	277,330	277,330
Accumulated depreciation	-	(2,015,992)	(2,015,992)
Total assets	\$ <u>1,085,573</u>	\$ <u>5,502,336</u>	\$ <u>6,587,909</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ -	\$ 33,889	\$ 33,889
Meter deposits	-	1,200	1,200
Accrued interest payable	-	7,183	7,183
Accrued wages and vacation	-	9,058	9,058
Current portion of long-term liabilities	-	44,867	44,867
Total current liabilities	\$ -	\$ 96,197	\$ 96,197
<b>Long-term liabilities</b>			
Bonds payable	-	1,427,628	1,427,628
Total liabilities	\$ -	\$ <u>1,523,825</u>	\$ <u>1,523,825</u>
<b>Net position</b>			
Net investment in capital assets	\$ -	\$ 2,066,786	\$ 2,066,786
Restricted	1,004,181	-	1,004,181
Unrestricted	81,392	1,911,725	1,993,117
Total net position	\$ <u>1,085,573</u>	\$ <u>3,978,511</u>	\$ <u>5,064,084</u>

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

STATEMENT OF ACTIVITIES  
(MODIFIED CASH BASIS GOVERNMENTAL ACTIVITIES)

For the Year Ended September 30, 2022

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Totals
					Governmental Activities	Business-Type Activities	
Primary government							
Governmental activities							
General government	\$ 704,818	\$ 50	\$ 103,449	\$ -	\$ (601,319)	\$ -	\$ (601,319)
Public works	153,691	-	73,861	-	(79,830)	-	(79,830)
Total governmental activities	\$ 858,509	\$ 50	\$ 177,310	\$ -	\$ (681,149)	\$ -	\$ (681,149)
Business-type activities							
Water	\$ 320,901	\$ 254,516	\$ -	\$ -	\$ -	\$ (66,385)	\$ (66,385)
Sewer and sanitation	305,588	419,761	-	-	-	114,173	114,173
Electric	1,463	-	-	-	-	(1,463)	(1,463)
Total business-type activities	\$ 627,952	\$ 674,277	\$ -	\$ -	\$ -	\$ 46,325	\$ 46,325
Total primary government	\$ 1,486,461	\$ 674,327	\$ 177,310	\$ -	\$ (681,149)	\$ 46,325	\$ (634,824)

See accompanying independent auditors' report and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

STATEMENT OF ACTIVITIES  
(MODIFIED CASH BASIS GOVERNMENTAL ACTIVITIES) (CONTINUED)

For the Year Ended September 30, 2022

	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and</u>	
			<u>Changes in Net Position</u>	
	<u>Operating</u>	<u>Capital</u>	<u>Primary Government</u>	<u>Total</u>
	<u>Grants and</u>	<u>Grants and</u>	<u>Governmental</u>	<u>Business-Type</u>
	<u>Contributions</u>	<u>Contributions</u>	<u>Activities</u>	<u>Activities</u>
	<u>Charges for</u>			
	<u>Services</u>			
<u>Expenses</u>	<u>\$ 674,327</u>	<u>\$ -</u>	<u>\$ (681,149)</u>	<u>\$ 46,325</u>
Total primary government from prior page	\$ 1,486,461	\$ 177,310	\$ (681,149)	\$ (634,824)
<u>General revenues</u>				
<u>Taxes</u>				
Property taxes			\$ 122,835	\$ 122,835
Motor vehicle taxes			28,944	28,944
City sales taxes			28,823	28,823
Intergovernmental			202,919	202,919
Interest			10,218	16,829
Miscellaneous			146,486	74,162
Total general revenues	\$ 540,225	\$ 80,773	\$ 80,773	\$ 620,998
Change in net position	\$ (140,924)	\$ 127,098	\$ 127,098	\$ (13,826)
Net position, beginning of year	1,226,497	3,851,413	3,851,413	5,077,910
Net position, end of year	\$ 1,085,573	\$ 3,978,511	\$ 3,978,511	\$ 5,064,084

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS - GOVERNMENTAL FUNDS

September 30, 2022

	<u>Major Funds</u>			Total Governmental Funds
	<u>General Fund</u>	<u>Street Fund</u>	<u>Keno Fund</u>	
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 395,875	\$ -	\$ 395,875
Cash in bank	103,789	-	882	104,671
Certificates of deposits	329,150	-	400,000	729,150
Cash on deposit - County Treasurer	3,828	693	-	4,521
<b>Total assets</b>	<u>\$ 436,767</u>	<u>\$ 396,568</u>	<u>\$ 400,882</u>	<u>\$ 1,234,217</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Due to other funds	\$ 148,476	\$ -	\$ 168	\$ 148,644
<b>Total liabilities</b>	<u>\$ 148,476</u>	<u>\$ -</u>	<u>\$ 168</u>	<u>\$ 148,644</u>
<b>Fund balances</b>				
Restricted	\$ 206,899	\$ 396,568	\$ 400,714	\$ 1,004,181
Unassigned	81,392	-	-	81,392
<b>Total fund balances</b>	<u>\$ 288,291</u>	<u>\$ 396,568</u>	<u>\$ 400,714</u>	<u>\$ 1,085,573</u>
<b>Total liabilities and fund balances</b>	<u>\$ 436,767</u>	<u>\$ 396,568</u>	<u>\$ 400,882</u>	<u>\$ 1,234,217</u>

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

	Major Funds			Total Governmental Funds
	General Fund	Street Fund	Keno Fund	
Receipts				
Property taxes	\$ 122,835	\$ -	\$ -	\$ 122,835
Motor vehicle taxes	-	28,944	-	28,944
City sales tax	28,823	-	-	28,823
Intergovernmental	306,368	73,861	-	380,229
Charges for services	50	-	-	50
Interest	341	1,937	7,940	10,218
Miscellaneous	26,841	-	119,645	146,486
	<u>485,258</u>	<u>104,742</u>	<u>127,585</u>	<u>717,585</u>
Total receipts	\$	\$	\$	\$
Expenditures				
Current				
General government	\$ 541,016	\$ -	\$ 152,835	\$ 693,851
Public works	-	126,372	-	126,372
Capital outlay	10,967	27,319	-	38,286
	<u>551,983</u>	<u>153,691</u>	<u>152,835</u>	<u>858,509</u>
Total expenditures	\$	\$	\$	\$
Excess (deficiency) of receipts over (under) expenditures	\$ (66,725)	\$ (48,949)	\$ (25,250)	\$ (140,924)
Other financing sources (uses)				
Operating transfers in	\$ 13,325	\$ -	\$ -	\$ 13,325
Operating transfers out	-	(13,325)	-	(13,325)
	<u>13,325</u>	<u>(13,325)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	\$	\$	\$	\$
Increase (decrease) in fund balances	\$ (53,400)	\$ (62,274)	\$ (25,250)	\$ (140,924)
Fund balances, beginning of year	<u>341,691</u>	<u>458,842</u>	<u>425,964</u>	<u>1,226,497</u>
Fund balances, end of year	<u>\$ 288,291</u>	<u>\$ 396,568</u>	<u>\$ 400,714</u>	<u>\$ 1,085,573</u>

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

BALANCE SHEET - BUSINESS-TYPE FUNDS

September 30, 2022

	Major Funds			Total Business- Type Funds
	Water Fund	Sewer and Sanitation Fund	Electric Fund	
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 766,392	\$ 252,896	\$ 1,019,288
Cash in bank	4,837	-	-	4,837
Certificates of deposit	536,855	178,935	-	715,790
Accounts receivable, net of allowance for doubtful accounts	25,601	40,095	-	65,696
Due from other funds	-	193,497	-	193,497
Prepaid expenses	5,000	3,800	-	8,800
Property, plant and equipment	3,996,388	1,510,110	48,775	5,555,273
Accumulated depreciation	(862,943)	(1,126,952)	(26,097)	(2,015,992)
<b>Total assets</b>	<u>\$ 3,705,738</u>	<u>\$ 1,565,877</u>	<u>\$ 275,574</u>	<u>\$ 5,547,189</u>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable	\$ 20,434	\$ 13,455	\$ -	\$ 33,889
Meter deposits	1,200	-	-	1,200
Accrued interest payable	7,183	-	-	7,183
Accrued wages and vacation	5,410	3,648	-	9,058
Due to other funds	44,853	-	-	44,853
Bonds payable - current portion	44,867	-	-	44,867
<b>Total current liabilities</b>	<u>\$ 123,947</u>	<u>\$ 17,103</u>	<u>\$ -</u>	<u>\$ 141,050</u>
<b>Long-term liabilities</b>				
Bonds payable	1,427,628	-	-	1,427,628
<b>Total liabilities</b>	<u>\$ 1,551,575</u>	<u>\$ 17,103</u>	<u>\$ -</u>	<u>\$ 1,568,678</u>
<b>Net position</b>				
Net investment in capital assets	\$ 1,660,950	\$ 383,158	\$ 22,678	\$ 2,066,786
Unrestricted	493,213	1,165,616	252,896	1,911,725
<b>Total net position</b>	<u>\$ 2,154,163</u>	<u>\$ 1,548,774</u>	<u>\$ 275,574</u>	<u>\$ 3,978,511</u>

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

STATEMENT OF NET POSITION -  
BUSINESS-TYPE FUNDS

For the Year Ended September 30, 2022

	Major Funds			Total Business- Type Funds
	Water Fund	Sewer and Sanitation Fund	Electric Fund	
Operating revenues				
Charges for services	\$ 254,516	\$ 419,761	\$ -	\$ 674,277
Miscellaneous	411	-	73,751	74,162
Total operating revenues	<u>\$ 254,927</u>	<u>\$ 419,761</u>	<u>\$ 73,751</u>	<u>\$ 748,439</u>
Operating expenses				
Personal services	\$ 72,121	\$ 31,661	\$ -	\$ 103,782
Contractual services	68,951	221,087	-	290,038
Materials and repairs	15,192	20,914	-	36,106
Heat, light and power	14,972	3,431	-	18,403
Depreciation and amortization	104,312	19,634	1,463	125,409
Miscellaneous	13,417	8,861	-	22,278
Total operating expenses	<u>\$ 288,965</u>	<u>\$ 305,588</u>	<u>\$ 1,463</u>	<u>\$ 596,016</u>
Operating income (loss)	<u>\$ (34,038)</u>	<u>\$ 114,173</u>	<u>\$ 72,288</u>	<u>\$ 152,423</u>
Non-operating revenues (expenses)				
Interest income	\$ 1,094	\$ 4,527	\$ 990	\$ 6,611
Interest expense	(31,936)	-	-	(31,936)
Total non-operating revenues (expenses)	<u>\$ (30,842)</u>	<u>\$ 4,527</u>	<u>\$ 990</u>	<u>\$ (25,325)</u>
Increase (decrease) in net position	\$ (64,880)	\$ 118,700	\$ 73,278	\$ 127,098
Net position, beginning of year	<u>2,219,043</u>	<u>1,430,074</u>	<u>202,296</u>	<u>3,851,413</u>
Net position, end of year	<u>\$ 2,154,163</u>	<u>\$ 1,548,774</u>	<u>\$ 275,574</u>	<u>\$ 3,978,511</u>

See accompanying independent auditors' report  
and notes to the financial statements.



**CITY OF TERRYTOWN**  
**Terrytown, Nebraska**

**STATEMENT OF CASH FLOWS - BUSINESS-TYPE FUNDS**

**For the Year Ended September 30, 2022**

	Major Funds			Total Business- Type Funds
	Water Fund	Sewer and Sanitation Fund	Electric Fund	
Cash flows from operating activities				
Receipts from customers	\$ 267,833	\$ 426,910	\$ 73,751	\$ 768,494
Payments to suppliers	(111,050)	(254,568)	-	(365,618)
Payments to employees	(71,633)	(30,324)	-	(101,957)
Net cash flows provided by (used in) operating activities	<u>\$ 85,150</u>	<u>\$ 142,018</u>	<u>\$ 73,751</u>	<u>\$ 300,919</u>
Cash flows from noncapital financing activities				
Proceeds from interfund loan	\$ 3,853	\$ -	\$ -	\$ 3,853
Advances on interfund loan	-	(152,497)	-	(152,497)
Net cash flows provided by (used in) noncapital financing activities	<u>\$ 3,853</u>	<u>\$ (152,497)</u>	<u>\$ -</u>	<u>\$ (148,644)</u>
Cash flows from capital and related financing activities				
Interest paid	\$ (32,165)	\$ -	\$ -	\$ (32,165)
Purchase of property, plant and equipment	(20,140)	-	-	(20,140)
Payments on long-term debt	(44,081)	-	-	(44,081)
Net cash flows provided by (used in) capital and related financing activities	<u>\$ (96,386)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (96,386)</u>
Cash flows from investing activities				
Interest received	\$ 1,094	\$ 4,527	\$ 990	\$ 6,611
(Increase)/decrease in certificates of deposit	(1,063)	(354)	-	(1,417)
Net cash flows provided by (used in) investing activities	<u>\$ 31</u>	<u>\$ 4,173</u>	<u>\$ 990</u>	<u>\$ 5,194</u>
Net increase (decrease) in cash, cash equivalents and restricted cash	\$ (7,352)	\$ (6,306)	\$ 74,741	\$ 61,083
Cash, cash equivalents and restricted cash, beginning of year	<u>12,189</u>	<u>772,698</u>	<u>178,155</u>	<u>963,042</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 4,837</u>	<u>\$ 766,392</u>	<u>\$ 252,896</u>	<u>\$ 1,024,125</u>

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN  
Terrytown, Nebraska

STATEMENT OF CASH FLOWS - BUSINESS-TYPE FUNDS (CONTINUED)

For the Year Ended September 30, 2022

	Major Funds			Total Business- Type Funds
	Water Fund	Sewer and Sanitation Fund	Electric Fund	
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ (34,038)	\$ 114,173	\$ 72,288	\$ 152,423
Adjustments				
Depreciation and amortization	104,312	19,634	1,463	125,409
(Increase) decrease in current assets:				
Accounts receivable	12,706	7,149	-	19,855
Increase (decrease) in current liabilities:				
Accounts payable	1,482	(275)	-	1,207
Accrued wages and vacation	488	1,337	-	1,825
Meter deposits	200	-	-	200
Net cash flows provided by (used in) operating activities	<u>\$ 85,150</u>	<u>\$ 142,018</u>	<u>\$ 73,751</u>	<u>\$ 300,919</u>

See accompanying independent auditors' report  
and notes to the financial statements.

CITY OF TERRYTOWN

Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1, the financial statements of the City of Terrytown (City) are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and the modified cash basis of accounting as allowed by Nebraska State Statute. GAAP includes relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended September 30, 2022.

Financial Reporting Entity - The City of Terrytown, Nebraska is a governmental entity established under and governed by the laws of the State of Nebraska. As a political subdivision of the State, the City is exempt from state and federal income taxes. The City operates under mayor-council form of government and provides the following services: streets, utilities (water, sewer and sanitation and electric) and general administrative services.

The City consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments and offices that make up the legal entity) plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity; those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The City is financially accountable if its Governing Board appoints a voting majority of another organization's governing body and it has the ability to impose its will on that organization, or there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on, the City (primary government). The City may also be financially accountable for another organization if that organization is fiscally dependent on the City. The City has no component units that should be included in its financial reporting entity.

Basis of Presentation

Government-Wide Financial Statements - The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct disbursements and program receipts for each function of the City's governmental and proprietary activities. Direct disbursements/expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues/receipts 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 or 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

See accompanying independent auditors' report.

CITY OF TERRYTOWN

Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Municipality or it meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or proprietary funds are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or proprietary funds are at least 5 percent of the corresponding total for all governmental and proprietary funds combined, or
- c. Management has elected to classify one or more governmental or proprietary funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the City financial reporting entity are described as follows:

Governmental Fund Types

General Fund - The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those legally or administratively required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. The City's Street Fund and Keno Fund are special revenue funds and are both considered major funds.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, 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. The City's Water Fund, Sewer and Sanitation Fund, and Electric Fund were determined to be major funds.

See accompanying independent auditors' report.

CITY OF TERRYTOWN

Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The City’s basis of accounting for governmental activities and governmental funds is the modified cash basis, which is a basis of accounting other than US GAAP. Under US GAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus - In the governmental-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, with the governmental activities applied within the limitations of the modified cash basis of accounting, as defined below.

In the fund financial statements, the “current financial resources” measurement focus and the modified cash basis of accounting are applied to governmental fund types, while the “economic resources” measurement focus and the accrual basis of accounting are applied to the proprietary fund types.

Basis of Accounting

Government-wide Financial Statements - The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days (three months) or less at the date of acquisition). Under the cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the City includes:

Recording investments in certificates of deposit (those with maturities more than 90 days (three months) from the date of acquisition) acquired with cash assets at cost.

As a result of the use of the modified cash basis of accounting for the governmental funds, certain assets and their related revenues (such as accounts receivable and revenue for billed and provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods and services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Likewise, expenditures for fixed assets are charged as an expense when paid and are not recorded in the government-wide or the fund financial statements as an asset for governmental funds. Long-term debt is similarly recognized as a receipt when incurred and as an expenditure when paid and it is not recorded as a liability in the government-wide or the fund financial statements for governmental funds. Under the accrual basis of accounting for the business type activities, revenues and related assets are recorded when earned (usually when the right to receive cash vests); and expenses and related liabilities are recorded when an obligation is incurred (usually when the obligation to pay cash in the future vests).

See accompanying independent auditors’ report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Fund Financial Statements - All governmental fund types are accounted for using the modified cash basis of accounting. Their revenues are recognized when cash is received, and their expenses are recognized when paid.

All proprietary fund types are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

If the City applied US GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide fund financial statements would be presented on the accrual basis of accounting.

Deposits and Investments - For the purpose of financial reporting, "cash and cash equivalents" include all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pools, are also considered to be cash equivalents.

The City maintains one cash pool that is available for use by all funds. Each fund's portion of the pool is displayed on its respective Statement of Net Position as "Equity in Pooled Cash and Cash Equivalents". In addition, non-pooled cash and certificates of deposit are separately held and are reflected in their respective funds as "cash in bank" and "certificates of deposit".

For the purpose of the Statement of Cash Flows, each proprietary fund's equity in pooled cash is considered to be cash and cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of investments authorized by Nebraska Statute 77, Article 23, and generally include U.S. government obligations and certificates of deposit to the extent they are insured by the Federal Depository Insurance Corporation or by collateral securities pledged to the City. Under the modified cash basis of accounting, investments are carried at cost in the governmental funds. Investments are carried at cost plus accrued interest in the business-type funds.

Capital Assets - Under the modified cash basis of accounting, capital assets are recorded when they result from cash transactions, and are depreciated, where appropriate. The accounting treatment for property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Capital assets used in governmental fund operations are accounted for as Capital Outlay expenditures of the appropriate governmental fund upon acquisition and are not recorded in the government-wide or fund financial statements.

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Capital assets used in proprietary fund operations are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, capital assets are recorded at historical cost, or estimated costs, where actual cost could not be determined. Donated capital assets are valued at their estimated fair value on the date donated. Reported cost values include ancillary charges necessary to place the asset into its intended location and condition for use. Subsequent to initial capitalization, improvements or betterments that are significant and which extend the useful life of a capital asset are also capitalized.

In the proprietary funds, depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	5 - 50 years
Equipment and Vehicles	5 - 15 years

Compensated Absences - Vacation and sick leave are accumulated on the basis of position and length of service. Employees accrue up to fifteen days leave on January 1 of each year and are allowed to use any accumulated sick days from prior years. Employees who have been employed at least fifteen years are entitled to receive 50% of the accumulated sick leave up to thirty days upon retirement of employment. Employees who have been employed at least twenty years are entitled to receive 75% of the accumulated sick leave up to thirty days upon retirement of employment. Vacation pay vests upon accrual and is payable upon termination of employment. As the governmental funds are accounted for on the modified cash basis of accounting, these amounts have not been accrued in the accompanying governmental fund financial statements. The financial statements of the proprietary funds reflect the accumulated unpaid benefit in accrued expenses.

Long-term Liabilities - The accounting treatment of long-term liabilities depends on whether the assets are used in governmental or proprietary fund operations.

All long-term liabilities to be repaid from business-type resources are reported as liabilities in the government-wide and fund financial statements. The accounting for proprietary fund long-term debt is on the accrual basis. The long-term liabilities primarily consist of financing capital acquisition and utility bonds.

Under the modified cash basis of accounting, cash proceeds from long-term debt issuances are recorded as a receipt, while payments to creditors to reduce long-term debts are recorded as a cost of the program which benefits from the financing. Allocations are made where appropriate. Interest costs are not allocated, but are reported as a separate program cost category.

Long-term debts arising from cash transactions of governmental funds are not reported as liabilities in the fund financial statements or the government-wide financial statements. Instead, the debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

See accompanying independent auditors' report.

CITY OF TERRYTOWN

Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues - Program revenues derive directly from the program itself or from parties other than the City's taxpayers or citizenry, as a whole. Program revenues are classified into three categories as follows:

1. Charges for services - These arise from charges to customers, applicants or others who purchase, use or directly benefit from the goods, services or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations or individuals that are restricted for use in a particular program
3. Program specific capital grants and contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations or individuals that are restricted for the acquisition of capital assets for use in a particular program.

Proprietary Funds Revenue and Expense Classifications - In the proprietary fund's Statement of Revenues, Expenses and Changes in Net Position, revenues and expenses are classified in a manner consistent with how they are classified in the Statement of Cash Flows. That is, transactions for which related cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities are not reported as components of operating revenues and expenses.

Equity Classifications

Government-wide Financial Statements - Equity is classified as net position and is displayed in three components as follows:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements - Governmental fund equity is classified as fund balance, and may distinguish between "Nonspendable", "Restricted", "Committed", "Assigned" and "Unassigned" components.

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

See accompanying independent auditors' report.



CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification Policies and Procedures - In accordance with Government Accounting Standards Board (GASB) No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

Nonspendable - Amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact. The City did not have any nonspendable resources as of September 30, 2022.

Restricted - Amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation. The City has classified the balances of the American Rescue Plan Act within the General Fund and the balances of the Street Fund and Keno Fund as restricted by law.

Committed - Amounts that can be spent only for specific purposes determined by a formal action of the government's highest level of decision-making authority. The City did not have any committed resources as of September 30, 2022.

Assigned - Amounts the government intends to use for specific purposes that do not meet the criteria to be restricted or committed. The City did not have any assigned resources as of September 30, 2022.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the City's General Fund.

Proprietary fund equity is classified the same as in the government-wide statements.

The City does not have a formal fund balance policy.

<u>Major Special Revenue Fund</u>	<u>Revenue Source</u>
Street Fund	Highway Allocation Revenues
Keno Fund	Keno Revenue

Restricted Assets - Certain resources of the General and Enterprise Funds are classified as restricted assets because their use is restricted by statute, donors or as required by bond covenants.

See accompanying independent auditors' report.

CITY OF TERRYTOWN

Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inter-fund Eliminations and Reclassifications

Government-wide Financial Statements - In the process of aggregating data for the government-wide financial statements, some amounts reported as inter-fund activity and balances in the fund financial statements have been eliminated or reclassified as follows:

1. In order to minimize the grossing-up effect on assets and liabilities within the governmental and business-type activities columns of the primary government, amounts reported as inter-fund receivables and payables have been eliminated, except for the net, residual amounts due between governmental and business-type activities, which are presented as Internal Balances.
2. Amounts reported as inter-fund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers in/out. The effects of inter-fund services between funds, if any, are not eliminated in the Statement of Activities.

Fund Financial Statements - Inter-fund activity, if any, within and among the governmental and proprietary fund categories is reported as follows:

1. Inter-fund loans - Amounts provided with a requirement for repayment are reported as inter-fund receivables and payables.
2. Inter-fund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Inter-fund reimbursements - Repayments from funds responsible for certain adjustments to expenditures/expenses in the respective funds.
4. Inter-fund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Accounts Receivable and Allowance for Doubtful Accounts - The City uses the allowance method for doubtful accounts. No allowance has been established as of September 30, 2022 as management believes all of the outstanding accounts receivable are collectable.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

See accompanying independent auditors' report.

CITY OF TERRYTOWN

Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK

The City follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns in a cash pool available for use by all funds. Each fund's portion of this pool is displayed on the Statement of Net Position as "Equity in pooled cash and cash equivalents". Various restrictions on deposits and investments are imposed by statutes. Additionally, Nebraska State Statute 17-607 requires banks either to give bond or to pledge government securities (types of which are specifically identified in the Statute) to the City Treasurer in the amount of the City's deposits. The Statute allows pledged securities to be reduced by the amount of the deposit which is insured by the Federal Deposit Insurance Corporation (FDIC).

The carrying value of cash and investments at September 30, 2022, consists of the following amounts held by the City Treasurer:

Equity in pooled cash	\$ 1,415,163
Cash in bank	109,508
Certificates of deposit	<u>1,444,940</u>
Total	<u>\$ 2,969,611</u>

Cash is allocated to the following funds:

Governmental Funds	\$ 1,229,696
Proprietary Funds	<u>1,739,915</u>
	<u>\$ 2,969,611</u>

Credit Risk - State law limits eligible investments for the City, as discussed above. The City has no investment policy that would further limit its investments.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a depository failure, the City's deposits may not be returned to it. The City does not have a policy for custodial credit risk. For reporting purposes, the amount of total City bank deposits is classified in the following categories of custodial credit risk.

1. Insured by Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the City or by its agent in the City's name.
2. Uninsured, but collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
3. Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City's name, or properly collateralized with no written and approved collateral agreement.

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK (CONTINUED)

A detail of deposits at September 30, 2022, is as follows:

<u>Type of Deposits</u>	<u>Total Bank Balance</u>	<u>Custody Credit Risk Category</u>			<u>Total Carrying Value</u>
		<u>1</u>	<u>2</u>	<u>3</u>	
Insured deposits	\$ 250,000	\$ 250,000	\$ -	\$ -	
Uninsured deposits:					
Collateralized	2,727,372	-	2,727,372	-	
Uncollateralized	-	-	-	-	
<b>Total deposits</b>	<b>\$ 2,977,372</b>	<b>\$ 250,000</b>	<b>\$ 2,727,372</b>	<b>\$ -</b>	<b>\$ 2,969,611</b>

Concentration of Credit Risk - The City has a concentration of credit risk for its utility receivables as substantially all balances are from individuals or businesses located within the City.

Interest Rate Risk - The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rates changes.

NOTE 3 - PROPERTY TAXES

The City receives real estate, personal property and vehicle taxes from Scotts Bluff County. Real estate taxes are attached as an enforceable lien on property as of January 1. Real estate and personal property taxes are levied on December 1 and are payable in two installments the following May 1 and September 1. The City recognizes revenue at the time the taxes are collected by the county treasurer, in accordance with the modified cash basis of accounting. Motor vehicle taxes are assessed and collected at the time of licensing.

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 4 - CAPITAL ASSETS

Capital asset activity in the proprietary funds for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 5,500	\$ -	\$ -	\$ 5,500
Buildings and improvements	5,272,443	-	-	5,272,443
Equipment and vehicles	257,190	20,140	-	277,330
Construction in progress	-	-	-	-
Total	\$ 5,535,133	\$ 20,140	\$ -	\$ 5,555,273
Accumulated depreciation	(1,890,583)	(125,409)	-	(2,015,992)
Net capital assets	\$ 3,644,550	\$ (105,269)	\$ -	\$ 3,539,281

Depreciation was charged as an expense to the Water, Sewer and Sanitation, and Electric funds of \$104,312, \$19,634 and \$1,463, respectively.

NOTE 5 - COMMITMENTS

Long-term debt for the business-type funds at September 30, 2022, was comprised of the following:

General Obligation Water Bonds, Series 2020 - On June 12, 2020, the City issued \$689,000 in general obligation water bonds to aid in the cost of constructing additions and improvements to the City's existing water system. Annual installments in the amount of \$22,510, including interest at a rate of 1.375%, are due on June 12. Final maturity of the bonds is June 12, 2060.

General Obligation Water Bonds, Series 2020 - On June 12, 2020, the City issued \$134,000 in general obligation water bonds to aid in the cost of constructing additions and improvements to the City's existing water system. Annual installments in the amount of \$4,378, including interest at a rate of 1.375%, are due on June 12. Final maturity of the bonds is June 12, 2060.

Nebraska Department of Environment and Energy - Safe Drinking Water SRF - On March 2, 2012 (Amended May 14, 2019), the City entered into a loan agreement with the Nebraska Department of Environment and Energy under the departments Nebraska Drinking Water Facilities Loan Fund to aid in the cost of constructing additions and improvements to the City's existing water system. The loan, in the amount of \$709,148 has an interest rate of 2.00% and an administrative fee of 1.00%. Semi-annual payments of varying amounts began on December 15, 2019, with the final payment due December 15, 2041.

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 5 - COMMITMENTS (CONTINUED)

The following is a summary of commitment transactions for the year ended September 30, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Water Fund					
Bonds					
G.O. Water Bonds, Series 2020	\$ 675,964	\$ -	\$ 13,216	\$ 662,748	\$ 13,397
G.O. Water Bonds, Series 2020	<u>131,464</u>	<u>-</u>	<u>2,570</u>	<u>128,894</u>	<u>2,606</u>
Subtotal bonds	<u>\$ 807,428</u>	<u>\$ -</u>	<u>\$ 15,786</u>	<u>\$ 791,642</u>	<u>\$ 16,003</u>
Notes from direct borrowings					
Nebraska Department of Environment and Energy Safe Drinking Water SRF					
	\$ 709,148	\$ -	\$ 28,295	\$ 680,853	\$ 28,864
Total business-type funds	<u>\$ 1,516,576</u>	<u>\$ -</u>	<u>\$ 44,081</u>	<u>\$ 1,472,495</u>	<u>\$ 44,867</u>

Following are the maturities of long-term debt for the next five years and thereafter:

	<u>Bonds</u>		<u>Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 16,003	\$ 10,885	\$ 28,864	\$ 20,210
2024	16,223	10,665	29,444	19,340
2025	16,446	10,442	30,036	18,452
2026	16,672	10,216	30,640	17,546
2027	16,901	9,987	31,256	16,623
2028-2032	88,057	46,383	165,959	68,594
2033-2037	94,280	40,160	183,322	42,549
2038-2042	100,943	33,497	181,332	13,781
2043-2047	108,076	26,364	-	-
2048-2052	115,713	18,727	-	-
2053-2057	123,891	10,549	-	-
2058-2062	<u>78,437</u>	<u>2,227</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 791,642</u>	<u>\$ 230,102</u>	<u>\$ 680,853</u>	<u>\$ 217,095</u>

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 6 - INDIVIDUAL FUND INTERFUND RECEIVABLE AND PAYABLE BALANCES

Interfund receivable and payable balances at September 30, 2022, were as follows:

	Due from	Due to
General Fund	\$ 148,476	\$ -
Keno Fund	168	-
Water Fund	44,853	-
Sewer and Sanitation Fund	-	193,497
	\$ 193,497	\$ 193,497

The General Fund, Keno Fund and Water Fund are operating with deficit balances in pooled cash. The deficit cash balances are shown as short-term borrowing from the Sewer and Sanitation Fund.

NOTE 7 - RESTRICTED FUND BALANCE

Restricted Fund Balance for the year ended September 30, 2022, was as follows:

These balances are restricted due to statutory and grant requirements.

Statutory restrictions:	
Community Betterment	\$ 400,714
Streets	396,568
Total statutory restricted fund balance	797,282
Grant restrictions:	
American Rescue Plan Act	\$ 206,899
Total statutory restricted fund balance	206,899
Total restricted fund balances	\$ 1,004,181

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 8 - INTERFUND TRANSFERS

Transfers have been made from the proprietary funds to the governmental funds to finance governmental operations as follows:

	<u>Transfers in</u>	<u>Transfers out</u>	
Governmental funds			
General	\$ 13,325	\$ -	
Special Revenue			
Street	<u>-</u>	<u>13,325</u>	
Total governmental funds	<u>\$ 13,325</u>	<u>\$ 13,325</u>	

The transfer from the Street Fund to the General Fund was for allocation of Motor Vehicle Sales Tax collected by the City.

NOTE 9 - RETIREMENT PLAN

The City has established a SIMPLE IRA Pension Plan for the benefit of eligible employees. All employees receiving at least \$5,000 in compensation during any one year and who are reasonably expected to receive at least \$5,000 in compensation during the current year are eligible to participate in the plan. Employees can elect to contribute a percentage of their salary up to maximum annual limits established by the Internal Revenue Service. Employees who reach the age of 50 by the end of the calendar year are allowed an additional catch-up contribution. The City has a maximum 3% match of the employee's compensation. Employee and employer contributions are 100% vested at all times. For the period October 1, 2021 through September 30, 2022 payroll for covered and all employees was \$167,592 and \$270,201, respectively. The City's contributions for the year ended September 30, 2022, were \$5,018.

NOTE 10 - CONTRACT FOR SERVICES

The City has contracted with the City of Scottsbluff, Nebraska for police service and sewer use, the City of Gering, Nebraska for its water and Waste Connections for solid waste disposal and hauling. For the period October 1, 2021 through September 30, 2022 the following payments were made under the contracts:

City of Scottsbluff, Nebraska - Police Service	\$ 97,500
City of Scottsbluff, Nebraska - Sewer Use	112,900
City of Gering, Nebraska - Water	63,303
Waste Connections - Solid Waste Disposal and Hauling	94,324

See accompanying independent auditors' report.



CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 11 - RISK MANAGEMENT

The City carries commercial insurance for substantially all risks of loss. There have been no claims resulting from these risks which have exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 12 - CONTINGENT LIABILITIES

Enterprise Fund Bonded Debt - Certain general obligation bonds are being retired by use of funds generated by utility fund revenues. These bonds are general obligation issues backed by the full faith and credit of the City. Management does not foresee any circumstances that would change the current sources of funding these obligations.

NOTE 13 - SUBSEQUENT EVENT

The City has evaluated subsequent events through July 13, 2023, the date which the financial statements were available to be issued.

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

SUPPLEMENTARY INFORMATION

CITY OF TERRYTOWN  
Terrytown, Nebraska

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND

For the Year Ended September 30, 2022

	<u>Budget</u>		Variance
	Original and	Actual	Favorable
	Final		(Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
Receipts			
Property taxes	\$ 114,996	\$ 122,835	\$ 7,839
Motor vehicle taxes	6,000	-	(6,000)
City sales tax	51,000	28,823	(22,177)
Licenses and permits	996	-	(996)
Intergovernmental	221,772	306,368	84,596
Charges for services	-	50	50
Interest	5,004	341	(4,663)
Miscellaneous	8,032	26,841	18,809
	<u>          </u>	<u>          </u>	<u>          </u>
Total receipts	\$ 407,800	\$ 485,258	\$ 77,458
Expenditures			
Current			
General government	\$ 747,720	\$ 541,016	\$ 206,704
Capital Outlay	807,996	10,967	797,029
Debt service			
Principal	<u>129,000</u>	<u>-</u>	<u>129,000</u>
Total expenditures	\$ 1,684,716	\$ 551,983	\$ 1,132,733
Excess (deficiency) of receipts over (under) expenditures	\$ <u>(1,276,916)</u>	\$ <u>(66,725)</u>	\$ <u>1,210,191</u>
Other financing sources (uses)			
Operating transfers in	\$ 129,996	\$ 13,325	\$ (116,671)
Loan proceeds	27,996	-	(27,996)
Operating transfers out	<u>(33,996)</u>	<u>-</u>	<u>33,996</u>
Total other financing sources (uses)	\$ <u>123,996</u>	\$ <u>13,325</u>	\$ <u>(110,671)</u>
Excess deficiency of receipts and other financing sources over (under) expenditures and other financing (uses)	\$ <u>(1,152,920)</u>	\$ <u>(53,400)</u>	\$ <u>1,099,520</u>
Fund balance, beginning of year		<u>341,691</u>	
Fund balance, end of year		<u>\$ 288,291</u>	

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

BUDGETARY COMPARISON SCHEDULE  
STREET FUND

For the Year Ended September 30, 2022

	<u>Budget</u>		<u>Variance</u>
	<u>Original and</u>	<u>Actual</u>	<u>Favorable</u>
	<u>Final</u>		<u>(Unfavorable)</u>
Receipts			
Motor vehicle taxes	\$ 6,996	\$ 28,944	\$ 21,948
Intergovernmental	125,832	73,861	(51,971)
Interest	8,496	1,937	(6,559)
Miscellaneous	<u>3,504</u>	<u>-</u>	<u>(3,504)</u>
Total receipts	<u>\$ 144,828</u>	<u>\$ 104,742</u>	<u>\$ (40,086)</u>
Expenditures			
Current			
Public works	\$ 158,823	\$ 126,372	\$ 32,451
Capital Outlay	<u>789,996</u>	<u>27,319</u>	<u>762,677</u>
Total expenditures	<u>\$ 948,819</u>	<u>\$ 153,691</u>	<u>\$ 795,128</u>
Excess (deficiency) of receipts over (under) expenditures	<u>\$ (803,991)</u>	<u>\$ (48,949)</u>	<u>\$ 755,042</u>
Other financing sources (uses)			
Operating transfers in	\$ 33,996	\$ -	\$ (33,996)
Operating transfers out	<u>-</u>	<u>(13,325)</u>	<u>(13,325)</u>
Total other financing sources (uses)	<u>\$ 33,996</u>	<u>\$ (13,325)</u>	<u>\$ (47,321)</u>
Excess deficiency of receipts and other financing sources over (under) expenditures and other financing (uses)	<u>\$ (769,995)</u>	<u>\$ (62,274)</u>	<u>\$ 707,721</u>
Fund balance, beginning of year		<u>458,842</u>	
Fund balance, end of year		<u>\$ 396,568</u>	

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

BUDGETARY COMPARISON SCHEDULE  
KENO FUND

For the Year Ended September 30, 2022

	Budget		Variance
	Original and Final	Actual	Favorable (Unfavorable)
Receipts			
Interest	\$ 4,200	\$ 7,940	\$ 3,740
Miscellaneous	575,004	119,645	(455,359)
Total receipts	\$ 579,204	\$ 127,585	\$ (451,619)
Expenditures			
Operating expenses	\$ 981,050	\$ 152,835	\$ 828,215
Total expenditures	\$ 981,050	\$ 152,835	\$ 828,215
Excess (deficiency) of receipts over (under) expenditures	\$ (401,846)	\$ (25,250)	\$ 376,596
Fund balance, beginning of year		425,964	
Fund balance, end of year		\$ 400,714	

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE SUPPLEMENTARY INFORMATION

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City follows the Nebraska Budget Act in establishing the budgetary data reflected in the accompanying Budgetary Comparison Schedules:

1. Prior to September 1, a proposed budget is submitted to the City Council for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 20, the budget is legally enacted through passage of an ordinance.
4. The City Clerk is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of all City funds must be approved by the City Council, in accordance with the statutes of the State of Nebraska.
5. All unexpended appropriations lapse at year end.
6. The budgets for the City of Terrytown are prepared on the modified cash basis.
7. The City does not use encumbrance accounting.

NOTE 2 - EXPENDITURES OVER/UNDER APPROPRIATIONS

Although the City prepares individual fund budgets, the appropriation ordinance is the legally controlling document. The appropriation ordinance expands upon the budgetary information presented in the accompanying financial statements, in that the legally appropriated amounts for the proprietary funds include capital additions and debt retirement. Any line item or individual fund may exceed its respective budget, but the City cannot exceed the total amount appropriated. The following is a comparison of the annual appropriation ordinance with expenditures for the year ended September 30, 2022:

<u>Fund</u>	<u>Appropriation Ordinance</u>	<u>Actual Expenditures</u>	<u>Actual (Over)/Under Appropriations</u>
General Fund	\$ 1,718,712	\$ 551,983	\$ 1,166,729
Special Revenue Funds	1,929,869	319,851	1,610,018
Enterprise Funds	1,835,789	563,961	1,271,828
	<u>\$ 5,484,370</u>	<u>\$ 1,435,795</u>	<u>\$ 4,048,575</u>

See accompanying independent auditors' report.

CITY OF TERRYTOWN  
Terrytown, Nebraska

NOTES TO THE SUPPLEMENTARY INFORMATION (CONTINUED)

September 30, 2022

NOTE 2 - EXPENDITURES OVER/UNDER APPROPRIATIONS (CONTINUED)

The following is a summary reconciling the expenditure/expenses as presented in the financial statements to the annual appropriation ordinance:

Fund	Expenditures /Expenses As Reported	Depreciation & Amortization	Capital Additions	Change in Accual Basis Accounts	Principal Debt Retirement	Total Expenditure for Compliance
General Fund	\$ 551,983	\$ -	\$ -	\$ -	\$ -	\$ 551,983
Special Revenue Funds	319,851	-	-	-	-	319,851
Enterprise Funds	627,952	(125,409)	20,140	(2,803)	44,081	563,961
	<u>\$ 1,499,786</u>	<u>\$ (125,409)</u>	<u>\$ 20,140</u>	<u>\$ (2,803)</u>	<u>\$ 44,081</u>	<u>\$ 1,435,795</u>
					Total appropriation ordinance	<u>5,484,370</u>
					Expenditures under appropriations	<u>\$ 4,048,575</u>

See accompanying independent auditors' report.