



**COMMUNITY DEVELOPMENT AGENCY**  
**January 26, 2015**  
**City Council Chambers 400 East Military, Fremont, NE**  
**REGULAR MEETING – 7:00 P.M.**  
**AGENDA**

1. Meeting called to order
2. Roll call
3. Resolution amending the redevelopment plan for the Fountain Springs Estates Housing Redevelopment Project (staff report)
4. Adjournment

**CITY COUNCIL MEETING**  
**January 26, 2016**  
**City Council Chambers 400 East Military, Fremont NE**  
**PUBLIC COMMENT PERIOD – 6:30 P.M.**  
**STUDY SESSION – 6:45 P.M.**  
**REGULAR MEETING – 7:00 P.M.**  
**AGENDA**

**REGULAR MEETING:**

1. Meeting called to order
2. Roll call
3. Mayor comments  
(There will be no discussion from the Council or the public regarding comments made by the Mayor. Should anyone have questions regarding the comments, please contact the Mayor after the meeting)

**PUBLIC HEARINGS AND RELATED ACTION:**

**CONSENT AGENDA:** *All items in the consent agenda are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member or a citizen so requests, in which event the item will be removed from the consent agenda and considered separately.*

4. Dispense with and approve January 12, 2016 minutes
5. Approve January 13, 2016 – January 26, 2016 claims (staff report)
6. Park Board reappointments (staff report)
7. Library Board appointment (staff report)

8. Resolution authorizing Post Employment Health Plan for Local No. 1015 (staff report)
9. Resolution to approve Application for Special Designated License Archbishop Bergan Booster Club, St. Patrick's Auditorium, 431 N. Union Street for six dates (staff report)
10. Resolution to approve the consumption of alcohol on City property, Christensen Field Main Arena, October 29, 2016 (staff report)
11. Resolution approving the III CORPS Task Force Inter-local Agreement (staff report)
12. Resolution amending the redevelopment plan for the Fountain Springs Estates Housing Redevelopment Project (staff report)
13. Resolution for NENEDD Housing Administration Contract and Subrecipient Agreement for 15-CR-003 (staff report)
14. Appointment of Police Officer (staff report)
15. Resolution approving Agreement between Douglas County and the III Corp Drug Task Force for forensic services and laboratory services (staff report)
16. Acceptance of resignation from the Board of Adjustment (staff report)

**REGULAR AGENDA: requires individual associated action.**

17. Acceptance of auditor's report of HSMC Orizon LLC on September 30, 2015 financial statements (staff report)
18. Ordinance for revised Government Salary (staff report)
19. Adjournment

Agenda posted at the Municipal Building on January 8, 2016 and online at [www.fremontne.gov](http://www.fremontne.gov). Agenda distributed to the Mayor and City Council on January 8, 2016. The official current copy is available at City Hall, 400 East Military, City Clerk's Office. The City Council reserves the right to go into Executive Session at any time. A copy of the Open Meeting Law is posted in the City Council Chambers for review by the public. The City of Fremont reserves the right to adjust the order of items on this agenda.

## STAFF REPORT

**TO:** Honorable Mayor and Community Development Agency

**FROM:** Tyler Ficken, City Clerk

**DATE:** January 21, 2016

**SUBJECT:** Community Development Agency approval of a Resolution approving the Redevelopment Agreement for the Fountain Springs Estates Housing Redevelopment Project and Authorizing the Issuance of Tax Increment Financing Indebtedness

**Recommendation:** Move to approve the Resolution

**Background:** Community Development Agency shall act on a resolution

**Fiscal Impact:** N/A

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

**RESOLUTION NO. 2016-\_\_\_\_**

(Redevelopment Agreement for the  
Fountain Springs Estates Housing Redevelopment Project)

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE  
CITY OF FREMONT, NEBRASKA APPROVING THE REDEVELOPMENT  
AGREEMENT FOR THE FOUNTAIN SPRINGS ESTATES HOUSING  
REDEVELOPMENT PROJECT AND AUTHORIZING THE ISSUANCE OF TAX  
INCREMENT FINANCING INDEBTEDNESS.**

WHEREAS, the Community Development Agency of the City of Fremont, Nebraska (the "CDA") via Resolution No. 2015-\_\_\_\_ dated December 29, 2015 approved and adopted an Amendment to the Redevelopment Plan for the 23<sup>rd</sup> & Bell Redevelopment Area in the City of Fremont, Nebraska and a Cost-Benefit Analysis for the Fountain Springs Estates Housing Redevelopment Project (the "Project") pursuant to the Nebraska Community Development Law codified at Neb. Rev. Stat. §§ 18-2101 et seq. (the "Act");

WHEREAS, a copy of the redevelopment agreement by and between the CDA and Fountain Springs Estates, LLC, a Nebraska limited liability company, that will implement and govern the redevelopment aspects of the Project (the "Redevelopment Agreement") is attached as Attachment "A" and incorporated herein by this reference;

WHEREAS, on January \_\_, 2016, a meeting of the CDA was held at the Fremont City Council Chambers, 400 East Military Road, in Fremont, Nebraska in order to determine whether the Redevelopment Agreement should be approved;

WHEREAS, the Amendment to the Redevelopment Plan will, in accordance with the present and future needs of the City of Fremont, promote the health, safety, morals, order, convenience, prosperity and the general welfare of the community in conformance with the legislative declarations and determinations set forth in the Act;

WHEREAS, the Amendment to the Redevelopment Plan is feasible and is in conformance with the general plan for development and its objectives are being accomplished in the Redevelopment Agreement for the Project;

WHEREAS, the Project would not be economically feasible as designed without the use of tax increment financing; the Project as designed would not occur in the redevelopment area without the use of tax increment financing; and the Project is in the long-term best interests of the community;

WHEREAS, the CDA has reviewed the Redevelopment Agreement and has found it to be in conformity with the Act and the general plan for development of the City of Fremont, and in the best interests of the City of Fremont; and

WHEREAS, pursuant to the provisions of the Act and in light of the foregoing findings and determinations, the CDA desires to approve the Redevelopment Agreement.

NOW, THEREFORE, BE IT RESOLVED, that the CDA of the City of Fremont, Nebraska does hereby approve and adopt the Redevelopment Agreement;

BE IT FURTHER RESOLVED, that the CDA of the City of Fremont is hereby authorized, following the lapse of thirty (30) days after the approval of the Redevelopment Agreement, to issue TIF Indebtedness in an amount not to exceed Two Hundred Seventy Nine Thousand Three Hundred and No/100 Dollars (\$279,300.00) as set forth in the Redevelopment Agreement, with such TIF Indebtedness to be repaid solely from the Tax Increment created by the Project and does not represent the general obligation of the CDA nor the City of Fremont; and

BE IT FURTHER RESOLVED, that the CDA hereby authorizes its Chair to execute and deliver the Redevelopment Agreement and to take all such other actions contemplated and required by the Redevelopment Agreement.

DATED THIS \_\_\_ day of January, 2016.

COMMUNITY DEVELOPMENT AGENCY  
OF THE CITY OF FREMONT, NEBRASKA

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

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

CITY COUNCIL MEETING - draft  
JANUARY 12, 2016  
7:00 p.m.

After the Pledge of Allegiance and Study Session, the Mayor called the meeting to order and stated a copy of the open meeting law is posted continually for public inspection located near the entrance door by the agendas. Roll call showed Council Members Eairleywine, Legband, Landholm, Schaller, Bixby, Kuhns, and Anderson present. Roll call showed Council Member Johnson absent. 7 Council Members present.

Moved by Council Member Bixby seconded by Council Member Kuhns to approve items 4 through 29 of the consent agenda. Roll Call Vote. Council Members Eairleywine, Legband, Landholm, Kuhns, Schaller, Anderson and Bixby voting Aye. 7 Ayes. Motion carried.

- Dispense with and approve December 29, 2015 minutes
- Approve December 30, 2015 – January 12, 2016 claims
- Accept Report of the Treasury
- Receipt of Reports on Agreed-upon Procedures and Annual Examination of City of Fremont Keno Lottery
- Resolution awarding contract from State bid for pickup for Street Department
- Resolution to approve request to consume alcohol on City Property, Rise's Drive In Liquor, Inc. February 26, 2016, Reception; DeSauce Dev./Wooden Wind January 29, 2016, Reception
- Tort claim of Teri Devore

Moved by Council Member Schaller seconded by Council Member Eairleywine to select Michelle Evert and Shelly Holzerland for their ballot to the Nebraska Regional Interoperability Network Board of Directors. Roll Call Vote. Council Members Eairleywine, Kuhns, Legband, Landholm, Anderson, Schaller, and Bixby voting Aye. 7 Ayes. Motion carried.

Moved by Council Member Eairleywine seconded by Council Member Kuhns to adjourn the meeting. Roll call vote: 7 ayes. Motion carried. Meeting adjourned at 7:07 p.m.

I, Tyler Ficken, the undersigned City Clerk, hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Mayor and Council; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by the members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meeting and the subjects to be discussed at said meeting and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

Tyler Ficken, City Clerk

## STAFF REPORT

**TO:** Honorable Mayor and City Council  
**FROM:** Jody Sanders, CPA, Director of Finance  
**DATE:** January 21, 2016  
**SUBJECT:** Claims

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**Recommendation:** Move to approve January 13 through January 26, 2016 claims and authorize checks to be drawn on the proper accounts.

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**Background:** Council will review claims via email January 21, 2016.

**Fiscal Impact:** Claims total       \$ 1,284,941.02.

EAL DESCRIPTION: EAL: 01132016 SHEETSJ

PAYMENT TYPES

Checks . . . . . Y  
EFTs . . . . . Y  
ePayables . . . . . Y

VOUCHER SELECTION CRITERIA

Voucher/discount due date . . . . . 01/14/2016  
All banks . . . . . A

REPORT SEQUENCE OPTIONS:

Vendor . . . . . One vendor per page? (Y,N) . . . . . N  
Bank/Vendor . . . . . X One vendor per page? (Y,N) . . . . . N  
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N  
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N  
Proj/Fund/Dept/Div/Elm/Obj . . . . .

This report is by: Bank/Vendor

Process by bank code? (Y,N) . . . . . Y  
Print reports in vendor name sequence? (Y,N) . . . . . Y  
Calendar year for 1099 withholding . . . . . 2016  
Disbursement year/per . . . . . 2016/04  
Payment date . . . . . 01/13/2016

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO                  | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|--|-----|-------------------|--------------------|---------------------|-----------------|---------------------------------------|
| 0006318<br>20160114      | 00                    | ACSI<br>PR0114                             | 00  | 01/14/2016        | 001-0000-201.00-00 | PAYROLL SUMMARY     | 207.15          |                                       |
|                          |                       |  |     |                   |                    | VENDOR TOTAL *      | 207.15          |                                       |
| 0000584<br>20160114      | 00                    | CEI<br>PR0114                              | 00  | 01/14/2016        | 001-0000-201.00-00 | PAYROLL SUMMARY     | EFT:            | 135,145.26                            |
|                          |                       |  |     |                   |                    | VENDOR TOTAL *      | .00             | 135,145.26                            |
| 0004234<br>20160114      | 00                    | DEPARTMENT OF UTILITIES C S<br>PR0114      | 00  | 01/14/2016        | 001-0000-201.00-00 | PAYROLL SUMMARY     | EFT:            | 1,780.83                              |
|                          |                       |  |     |                   |                    | VENDOR TOTAL *      | .00             | 1,780.83                              |
| 0005193<br>20160114      | 00                    | DEPARTMENT OF UTILITIES PAYROLL<br>PR0114  | 00  | 01/14/2016        | 001-0000-201.00-00 | PAYROLL SUMMARY     | EFT:            | 59,399.12                             |
|                          |                       |  |     |                   |                    | VENDOR TOTAL *      | .00             | 59,399.12                             |
| 0004629<br>20160114      | 00                    | INTERNAL REVENUE SERVICE **EFT**<br>PR0114 | 00  | 01/14/2016        | 001-0000-201.00-00 | PAYROLL SUMMARY     | 83,379.81       |                                       |
|                          |                       |  |     |                   |                    | VENDOR TOTAL *      | 83,379.81       |                                       |
| 0005477<br>20160114      | 00                    | LAUGHLIN TRUSTEE, KATHLEEN A<br>PR0114     | 00  | 01/14/2016        | 001-0000-201.00-00 | PAYROLL SUMMARY     | 588.00          |                                       |
|                          |                       |  |     |                   |                    | VENDOR TOTAL *      | 588.00          |                                       |
|                          |                       | 00 General Fund                            |     |                   |                    | BANK TOTAL *        | 84,174.96       | 196,325.21                            |

PROGRAM: GM339L

AS OF: 01/14/2016

PAYMENT DATE: 01/13/2016

City of Fremont

Employee Benefits

BANK: 01

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO | BNK          | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|---------------------------|--------------|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0005708                  | 00                    | REGIONAL CARE INC         |              |                   |                    |                        |                 |                                       |
| 01/11/16                 | MANUAL000196          |                           | 01           | 01/11/2016        | 060-0660-444.70-01 | 01/11/16 AUTO CLAIMS   | CHECK #: 100728 | 4,058.56                              |
| 01/12/16                 | MANUAL000197          |                           | 01           | 01/12/2016        | 060-0660-442.70-01 | 01/12/16 MANUAL CLAIMS | CHECK #: 100729 | 121,279.20                            |
| 01/12/16                 | MANUAL000198          |                           | 01           | 01/12/2016        | 060-0660-443.70-01 | 01/12/16 MANUAL CLAIMS | CHECK #: 100729 | 10,700.54                             |
| 01/12/16                 | MANUAL000199          |                           | 01           | 01/12/2016        | 060-0660-444.70-01 | 01/12/16 MANUAL CLAIMS | CHECK #: 100729 | 654.89                                |
| VENDOR TOTAL *           |                       |                           |              |                   |                    |                        | .00             | 136,693.19                            |
| 01 Employee Benefits     |                       |                           | BANK TOTAL * |                   |                    |                        | .00             | 136,693.19                            |
| HAND ISSUED TOTAL ***    |                       |                           |              |                   |                    |                        |                 | 136,693.19                            |
| EFT/EPAY TOTAL ***       |                       |                           |              |                   |                    |                        |                 | 196,325.21                            |
| TOTAL EXPENDITURES ****  |                       |                           |              |                   |                    |                        | 84,174.96       | 333,018.40                            |
| GRAND TOTAL *****        |                       |                           |              |                   |                    |                        |                 | 417,193.36                            |

Prepared 1/13/16, 12:32:25  
Pay Date 1/14/16  
Primary FIRST NATIONAL BANK

CITY of FREMONT  
Direct Deposit Register

Page 37  
Program PR530L

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Account Number                      Employee Name                      Social Security                      Deposit Amount  
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Final Total      238,854.93      Count      223

EAL DESCRIPTION: EAL: 01192016 SHEETSJ

PAYMENT TYPES

Checks . . . . . Y  
EFTs . . . . . Y  
ePayables . . . . . Y

VOUCHER SELECTION CRITERIA

Voucher/discount due date . . . . . 01/19/2016  
All banks . . . . . A

REPORT SEQUENCE OPTIONS:

Vendor . . . . . One vendor per page? (Y,N) . . . . . N  
Bank/Vendor . . . . . X One vendor per page? (Y,N) . . . . . N  
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N  
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N  
Proj/Fund/Dept/Div/Elm/Obj . . . . .

This report is by: Bank/Vendor

Process by bank code? (Y,N) . . . . . Y  
Print reports in vendor name sequence? (Y,N) . . . . . Y  
Calendar year for 1099 withholding . . . . . 2016  
Disbursement year/per . . . . . 2016/04  
Payment date . . . . . 01/19/2016

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO     | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION       | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|-------------------------------|-----|-------------------|--------------------|---------------------------|-----------------|---------------------------------------|
| 9999999                  | 00                    | MID-IOWA INSURANCE ASSOCIATES |     |                   |                    |                           |                 |                                       |
| 080515                   | WEAKLEND000152        |                               | 00  | 12/30/2015        | 001-1206-342.02-00 | DOROTHY WEAKLEND/AMB RFND | CHECK #: 79588  | 137.80-                               |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *            | .00             | 137.80-                               |
| 0002006                  | 00                    | NEBR DEPT OF REVENUE          |     |                   |                    |                           |                 |                                       |
| 273392961                | 12/15PI2019           | 032028                        | 00  | 01/19/2016        | 001-2026-451.20-99 | BLANKET PURCHASE ORDER    | 18.82           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *            | 18.82           |                                       |
| 0003977                  | 00                    | NEBR DEPT OF REVENUE          |     |                   |                    |                           |                 |                                       |
| 1770191                  | 2015                  | PI2022 032029                 | 00  | 01/19/2016        | 001-1305-430.20-99 | BLANKET PURCHASE ORDER    | 24.21           |                                       |
| 13392961                 | 1215                  | PI2020 032029                 | 00  | 01/19/2016        | 001-2027-452.20-99 | BLANKET PURCHASE ORDER    | 117.39          |                                       |
| 1419447                  | 2015                  | PI2021 032029                 | 00  | 01/19/2016        | 001-2028-451.20-99 | BLANKET PURCHASE ORDER    | 1,099.93        |                                       |
| 1770191                  | 2015                  | PI2023 032029                 | 00  | 01/19/2016        | 012-2025-431.20-99 | BLANKET PURCHASE ORDER    | 56.62           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *            | 1,298.15        |                                       |
|                          |                       | 00 General Fund               |     |                   |                    | BANK TOTAL *              | 1,316.97        | 137.80-                               |

PROGRAM: GM339L

AS OF: 01/19/2016

PAYMENT DATE: 01/19/2016

City of Fremont

Employee Benefits

BANK: 01

| VEND NO  | SEQ#         | VENDOR NAME       | BNK | CHECK/DUE  | ACCOUNT            | ITEM                    | CHECK           | EFT, EPAY OR |
|----------|--------------|-------------------|-----|------------|--------------------|-------------------------|-----------------|--------------|
| INVOICE  | VOUCHER      | P.O.              |     | DATE       | NO                 | DESCRIPTION             | AMOUNT          | HAND-ISSUED  |
| NO       | NO           | NO                |     |            |                    |                         |                 | AMOUNT       |
| 0005708  | 00           | REGIONAL CARE INC |     |            |                    |                         |                 |              |
| 01/19/16 | MANUAL000206 |                   | 01  | 01/19/2016 | 060-0660-444.70-01 | 01/19/16 AUTO CLAIMS    | CHECK #: 100730 | 6,813.88     |
|          |              |                   |     |            |                    | VENDOR TOTAL *          | .00             | 6,813.88     |
|          |              | 01                |     |            |                    | Employee Benefits       | BANK TOTAL *    | .00          |
|          |              |                   |     |            |                    |                         |                 | 6,813.88     |
|          |              |                   |     |            |                    | HAND ISSUED TOTAL ***   |                 | 6,676.08     |
|          |              |                   |     |            |                    | TOTAL EXPENDITURES **** | 1,316.97        | 6,676.08     |
|          |              |                   |     |            |                    | GRAND TOTAL *****       |                 | 7,993.05     |

CITY OF FREMONT  
ELECTRONIC WITHDRAWAL LIST

FOR CITY COUNCIL MEETING: 1/26/16

| AJ              | WITHDRAWAL                     |             |                    |                          | WITHDRAWAL    |
|-----------------|--------------------------------|-------------|--------------------|--------------------------|---------------|
| <u>GROUP NO</u> | <u>VENDOR NAME</u>             | <u>DATE</u> | <u>ACCOUNT NO</u>  | <u>ITEM DESCRIPTION</u>  | <u>AMOUNT</u> |
| 1310            | Nebraska Department of Revenue | 01/20/16    | 001-2030-451.20-99 | Splash Station Sales Tax | 9,630.36      |
|                 |                                |             |                    | TOTAL EXPENDITURES       | 9,630.36      |

PREPARED 01/21/2016 11:11:01  
PROGRAM: GM339L

EXPENDITURE APPROVAL LIST  
REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 01212016 SHEETSJ

PAYMENT TYPES

Checks . . . . . Y  
EFTs . . . . . Y  
ePayables . . . . . Y

VOUCHER SELECTION CRITERIA

Voucher/discount due date . . . . . 01/27/2016  
All banks . . . . . A

REPORT SEQUENCE OPTIONS:

Vendor . . . . . One vendor per page? (Y,N) . . . . . N  
Bank/Vendor . . . . . X One vendor per page? (Y,N) . . . . . N  
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N  
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N  
Proj/Fund/Dept/Div/Elm/Obj . . . . .

This report is by: Bank/Vendor

Process by bank code? (Y,N) . . . . . Y  
Print reports in vendor name sequence? (Y,N) . . . . . Y  
Calendar year for 1099 withholding . . . . . 2016  
Disbursement year/per . . . . . 2016/04  
Payment date . . . . . 01/27/2016

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO         | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|-----------------------------------|-----|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0000959                  | 00                    | ACE HARDWARE                      |     |                   |                    |                        |                 |                                       |
| 92096/3                  |                       | PI1843 031963                     | 00  | 01/27/2016        | 001-1206-422.30-79 | BLANKET PURCHASE ORDER | 33.94           |                                       |
| 91978/3                  |                       | PI1783 031963                     | 00  | 01/27/2016        | 001-1209-421.30-79 | BLANKET PURCHASE ORDER | 1.99            |                                       |
| 92064/3                  |                       | PI1842 031963                     | 00  | 01/27/2016        | 001-2027-452.30-63 | BLANKET PURCHASE ORDER | 23.98           |                                       |
| 92143/3                  |                       | PI1912 031963                     | 00  | 01/27/2016        | 001-2027-452.30-49 | BLANKET PURCHASE ORDER | 13.48           |                                       |
| 91995/3                  |                       | PI1942 031963                     | 00  | 01/27/2016        | 001-2031-455.30-49 | BLANKET PURCHASE ORDER | 139.98          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 213.37          |                                       |
| 0002952                  | 00                    | ALAMAR UNIFORMS                   |     |                   |                    |                        |                 |                                       |
| 500479                   |                       | PI1779 031764                     | 00  | 01/27/2016        | 001-1209-421.20-11 | GENERAL                | 14.40           |                                       |
| 500479                   |                       | PI1780 031764                     | 00  | 01/27/2016        | 001-1209-421.30-52 | GENERAL                | 396.92          |                                       |
| 500479-01                |                       | PI1781 031764                     | 00  | 01/27/2016        | 001-1209-421.20-11 | GENERAL                | 13.75           |                                       |
| 500479-01                |                       | PI1782 031764                     | 00  | 01/27/2016        | 001-1209-421.30-52 | GENERAL                | 278.98          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 704.05          |                                       |
| 0005290                  | 00                    | AMAZON                            |     |                   |                    |                        |                 |                                       |
| 036662842832             |                       | PI2029 032209                     | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 60.40           |                                       |
| 036667194625             |                       | PI2030 032209                     | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 17.73           |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 78.13           |                                       |
| 0005464                  | 00                    | AMERICAN LIBRARY ASSN - CHICAGO   |     |                   |                    |                        |                 |                                       |
| 0073606083               |                       | PI2032 032629                     | 00  | 01/27/2016        | 001-2031-455.30-79 | GENERAL                | 136.87          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 136.87          |                                       |
| 0005496                  | 00                    | ASCAP                             |     |                   |                    |                        |                 |                                       |
| 2016 SEDER               |                       | PI1840 032674                     | 00  | 01/27/2016        | 001-2030-451.20-99 | GENERAL                | 336.00          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 336.00          |                                       |
| 0002954                  | 00                    | ASPHALT AND CONCRETE MATERIALS CO |     |                   |                    |                        |                 |                                       |
| 00041881                 |                       | PI2031 032239                     | 00  | 01/27/2016        | 012-2025-431.30-69 | FIELD PURCHASE ORDER   | 1,138.86        |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 1,138.86        |                                       |
| 0003993                  | 00                    | AUDIO VIDEO SPECIALIST            |     |                   |                    |                        |                 |                                       |
| 13788                    |                       | PI1940 031068                     | 00  | 01/27/2016        | 001-2026-451.20-60 | GENERAL                | 68.50           |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 68.50           |                                       |
| 0003298                  | 00                    | AUTOZONE INC                      |     |                   |                    |                        |                 |                                       |
| 1652121949               |                       | PI1943 031966                     | 00  | 01/27/2016        | 001-2042-440.30-44 | BLANKET PURCHASE ORDER | 58.34           |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 58.34           |                                       |
| 0001520                  | 00                    | BADGER BODY & TRUCK EQUIPMENT CO  |     |                   |                    |                        |                 |                                       |
| 52304                    |                       | PI1831 032640                     | 00  | 01/27/2016        | 012-2025-431.30-63 | FIELD PURCHASE ORDER   | 332.22          |                                       |
| 52346                    |                       | PI1832 032640                     | 00  | 01/27/2016        | 012-2025-431.30-63 | FIELD PURCHASE ORDER   | 36.76-          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 295.46          |                                       |
| 0002763                  | 00                    | BAKER & TAYLOR BOOKS              |     |                   |                    |                        |                 |                                       |
| 2031485631               |                       | PI1864 032200                     | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 449.48          |                                       |
| 2031455143               |                       | PI1955 032200                     | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 356.98          |                                       |
| 5013938705               |                       | PI1956 032200                     | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 27.54           |                                       |

PROGRAM: GM339L

AS OF: 01/27/2016

PAYMENT DATE: 01/27/2016

City of Fremont

General Fund

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO    | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION     | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|------------------------------|-----|-------------------|--------------------|-------------------------|-----------------|---------------------------------------|
| 0002763                  | 00                    | BAKER & TAYLOR BOOKS         |     |                   |                    |                         |                 |                                       |
| 0000060081               |                       | PI1991 032200                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 10.00           |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 844.00                                |
| 0003423                  | 00                    | BAKER & TAYLOR ENTERTAINMENT |     |                   |                    |                         |                 |                                       |
| B05340010                |                       | PI1963 032208                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 14.35           |                                       |
| B05983240                |                       | PI1964 032208                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 112.25          |                                       |
| B06600120                |                       | PI1965 032208                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 141.80          |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 268.40                                |
| 0004311                  | 00                    | BAUER BUILT INC              |     |                   |                    |                         |                 |                                       |
| 880042959                |                       | PI1784 031967                | 00  | 01/27/2016        | 001-1209-421.20-60 | BLANKET PURCHASE ORDER  | 29.00           |                                       |
| 880042959                |                       | PI1785 031967                | 00  | 01/27/2016        | 001-1209-421.30-63 | BLANKET PURCHASE ORDER  | 9.00            |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 38.00                                 |
| 9999999                  | 00                    | BEECHER, CHRISSEY            |     |                   |                    |                         |                 |                                       |
| 124039                   | BEECHER               | 000210                       | 00  | 01/27/2016        | 001-0000-202.04-00 | CHRISSEY BEECHER/CF MTG | 100.00          |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 100.00                                |
| 0004035                  | 00                    | BOMGAARS SUPPLY INC          |     |                   |                    |                         |                 |                                       |
| 16109151                 |                       | PI1786 031969                | 00  | 01/27/2016        | 001-2027-452.30-64 | BLANKET PURCHASE ORDER  | 17.26           |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 17.26                                 |
| 0003427                  | 00                    | BRODART CO                   |     |                   |                    |                         |                 |                                       |
| B4204225                 |                       | PI1865 032201                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 888.67          |                                       |
| B4212600                 |                       | PI1957 032201                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 243.97          |                                       |
| B4218937                 |                       | PI1958 032201                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 10.04           |                                       |
| B4222546                 |                       | PI1959 032201                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 323.21          |                                       |
| B4225069                 |                       | PI1960 032201                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 96.49           |                                       |
| B4226699                 |                       | PI1961 032201                | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 20.38           |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 1,582.76                              |
| 0001011                  | 00                    | C & J UPHOLSTERY             |     |                   |                    |                         |                 |                                       |
| 111615                   |                       | PI1821 032477                | 00  | 01/27/2016        | 001-2027-452.20-60 | GENERAL                 | 150.00          |                                       |
|                          |                       |                              |     |                   |                    |                         | VENDOR TOTAL *  | 150.00                                |
| 0006534                  | 00                    | CAPPEL AUTO SUPPLY INC       |     |                   |                    |                         |                 |                                       |
| 181802                   |                       | PI1812 032252                | 00  | 01/27/2016        | 001-1004-424.30-63 | BLANKET PURCHASE ORDER  | 14.67           |                                       |
| 181706                   |                       | PI1809 032252                | 00  | 01/27/2016        | 001-1209-421.30-63 | BLANKET PURCHASE ORDER  | 13.98           |                                       |
| 181738                   |                       | PI1810 032252                | 00  | 01/27/2016        | 001-1209-421.30-63 | BLANKET PURCHASE ORDER  | 57.54           |                                       |
| 182213                   |                       | PI1966 032252                | 00  | 01/27/2016        | 001-1209-421.30-63 | BLANKET PURCHASE ORDER  | 71.76           |                                       |
| 182470                   |                       | PI1971 032252                | 00  | 01/27/2016        | 001-1209-421.30-63 | BLANKET PURCHASE ORDER  | 26.00           |                                       |
| 181749                   |                       | PI1811 032252                | 00  | 01/27/2016        | 012-2025-431.30-44 | BLANKET PURCHASE ORDER  | 35.96           |                                       |
| 181914                   |                       | PI1813 032252                | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER  | 29.76           |                                       |
| 182017                   |                       | PI1871 032252                | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER  | 7.12            |                                       |
| 182213                   |                       | PI1967 032252                | 00  | 01/27/2016        | 012-2025-431.30-32 | BLANKET PURCHASE ORDER  | 33.49           |                                       |
| 182213                   |                       | PI1968 032252                | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER  | 19.84           |                                       |
| 182222                   |                       | PI1969 032252                | 00  | 01/27/2016        | 012-2025-431.30-79 | BLANKET PURCHASE ORDER  | 11.00           |                                       |
| 182227                   |                       | PI1970 032252                | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER  | 5.28            |                                       |

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| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO      | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|--------------------------------|-----|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0006534                  | 00                    | CAPPEL AUTO SUPPLY INC         |     |                   |                    |                        |                 |                                       |
| 182470                   |                       | PI1972 032252                  | 00  | 01/27/2016        | 012-2025-431.30-79 | BLANKET PURCHASE ORDER | 37.13           |                                       |
| 182496                   |                       | PI1973 032252                  | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 80.01           |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 443.54          |                                       |
| 0006244                  | 00                    | CARMICHAEL BUSINESS SYSTEMS    |     |                   |                    |                        |                 |                                       |
| 73308                    |                       | PI1905 032678                  | 00  | 01/27/2016        | 001-1209-421.20-11 | GENERAL                | 15.00           |                                       |
| 73308                    |                       | PI1906 032678                  | 00  | 01/27/2016        | 001-1209-421.20-60 | GENERAL                | 79.00           |                                       |
| 73308                    |                       | PI1907 032678                  | 00  | 01/27/2016        | 001-1209-421.30-56 | GENERAL                | 4.00            |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 98.00           |                                       |
| 0006311                  | 00                    | CAROLINA SOFTWARE              |     |                   |                    |                        |                 |                                       |
| 59872                    |                       | PI1806 032088                  | 00  | 01/27/2016        | 001-1013-432.20-65 | FIELD PURCHASE ORDER   | 200.00          |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 200.00          |                                       |
| 0000584                  | 00                    | CEI                            |     |                   |                    |                        |                 |                                       |
| JAN 16 WC                |                       | 000204                         | 00  | 01/27/2016        | 001-1015-415.10-26 | JAN 16 WC              | EFT:            | 23,470.67                             |
| JAN 16 WC                |                       | 000205                         | 00  | 01/27/2016        | 012-2025-431.10-26 | JAN 16 WC              | EFT:            | 1,250.00                              |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | .00             | 24,720.67                             |
| 0005030                  | 00                    | CENTER POINT LARGE PRINT       |     |                   |                    |                        |                 |                                       |
| 1345683                  |                       | PI1962 032203                  | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 470.94          |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 470.94          |                                       |
| 0002675                  | 00                    | CENTURYLINK (QWEST)            |     |                   |                    |                        |                 |                                       |
| 4027538697               |                       | 0116PI1919 032006              | 00  | 01/27/2016        | 001-1011-419.20-12 | BLANKET PURCHASE ORDER | 82.94           |                                       |
| 4027272630               |                       | 1215PI1853 032006              | 00  | 01/27/2016        | 001-1015-415.20-12 | BLANKET PURCHASE ORDER | 1,449.91        |                                       |
| 402D250330               |                       | 0116PI1917 032006              | 00  | 01/27/2016        | 001-1015-415.20-12 | BLANKET PURCHASE ORDER | 80.76           |                                       |
| 402D254115               |                       | 0116PI1918 032006              | 00  | 01/27/2016        | 001-1206-422.20-12 | BLANKET PURCHASE ORDER | 85.56           |                                       |
| 4027272630               |                       | 1215PI1854 032006              | 00  | 01/27/2016        | 012-2025-431.20-12 | BLANKET PURCHASE ORDER | 41.56           |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 1,740.73        |                                       |
| 0001024                  | 00                    | CHRISTENSEN LUMBER INC         |     |                   |                    |                        |                 |                                       |
| CLC00317836-001          |                       | PI1787 031970                  | 00  | 01/27/2016        | 001-2027-452.30-49 | BLANKET PURCHASE ORDER | 55.96           |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 55.96           |                                       |
| 0005994                  | 00                    | CONSOLIDATED MANAGEMENT CO     |     |                   |                    |                        |                 |                                       |
| 208395                   |                       | PI1882 032335                  | 00  | 01/27/2016        | 001-1209-421.20-13 | GENERAL                | 13.75           |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 13.75           |                                       |
| 0001643                  | 00                    | CULLIGAN OF OMAHA              |     |                   |                    |                        |                 |                                       |
| 898545                   |                       | PI1875 032301                  | 00  | 01/27/2016        | 001-1209-421.20-99 | GENERAL                | 35.50           |                                       |
| 898706                   |                       | PI1876 032301                  | 00  | 01/27/2016        | 001-1209-421.20-99 | GENERAL                | 35.50           |                                       |
| 898918                   |                       | PI1877 032301                  | 00  | 01/27/2016        | 001-1209-421.20-99 | GENERAL                | 42.00           |                                       |
| 899203                   |                       | PI1878 032301                  | 00  | 01/27/2016        | 001-1209-421.20-99 | GENERAL                | 22.00           |                                       |
|                          |                       |                                |     |                   |                    | VENDOR TOTAL *         | 135.00          |                                       |
| 0001070                  | 00                    | DODGE COUNTY REGISTER OF DEEDS |     |                   |                    |                        |                 |                                       |
| 201600017                |                       | PI1855 032007                  | 00  | 01/27/2016        | 001-1003-415.20-33 | BLANKET PURCHASE ORDER | 10.00           |                                       |

BANK: 00

| VEND NO<br>INVOICE<br>NO                       | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO   | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO  | ITEM<br>DESCRIPTION                          | CHECK<br>AMOUNT          | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--|-----------------------|---|-----|-------------------|--|--|--------------------------|---------------------------------------|
| 0001070  | 00                    | DODGE COUNTY REGISTER OF DEEDS  |     |                   |  |  |                          |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 10.00                    |                                       |
| 0003802<br>1315                                | 00                    | DODGE COUNTY SHERIFF'S OFFICE<br>PI1891 032567                            | 00  | 01/27/2016        | 034-0790-421.20-32   | GENERAL                                      | 525.90                   |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 525.90                   |                                       |
| 0003087<br>6868301-0<br>6832397-0<br>6882486-0 | 00                    | EAKES OFFICE SOLUTIONS<br>PI1826 032620<br>PI1928 032434<br>PI1974 032324 | 00  | 01/27/2016        | 001-1209-421.30-31<br>001-1209-421.30-31<br>001-2031-455.30-31 | GENERAL<br>GENERAL<br>GENERAL                | 7.96<br>315.54<br>188.46 |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 511.96                   |                                       |
| 0006061<br>19140                               | 00                    | ELEMETAL FABRICATION LLC<br>PI1848 031992                                 | 00  | 01/27/2016        | 001-2027-452.30-64   | BLANKET PURCHASE ORDER                       | 29.95                    |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 29.95                    |                                       |
| 0001091<br>7520                                | 00                    | EMANUEL PRINTING INC<br>PI1976 032652                                     | 00  | 01/27/2016        | 001-2029-451.30-35   | GENERAL                                      | 130.96                   |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 130.96                   |                                       |
| 0003279<br>1791163                             | 00                    | EMERGENCY MEDICAL PRODUCTS INC<br>PI1975 032643                           | 00  | 01/27/2016        | 001-1206-422.30-33   | GENERAL                                      | 462.10                   |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 462.10                   |                                       |
| 0006264<br>20160110                            | 00                    | EMS BILLING SERVICES INC<br>PI1820 032371                                 | 00  | 01/27/2016        | 001-1206-422.20-99   | GENERAL                                      | 4,526.52                 |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 4,526.52                 |                                       |
| 0002901<br>73023<br>73023                      | 00                    | FAS-BREAK AUTO GLASS CENTER<br>PI1833 032641<br>PI1834 032641             | 00  | 01/27/2016        | 001-1209-421.20-60<br>001-1209-421.30-63                       | FIELD PURCHASE ORDER<br>FIELD PURCHASE ORDER | 100.00<br>215.00         |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 315.00                   |                                       |
| 0002050<br>NEFRE133326                         | 00                    | FASTENAL COMPANY<br>PI1945 031977   | 00  | 01/27/2016        | 012-2025-431.30-63   | BLANKET PURCHASE ORDER                       | 66.33                    |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 66.33                    |                                       |
| 0004256<br>76109601                            | 00<br>01/16           | FIRST NATIONAL BANK FREMONT (TRUST)<br>000203                             | 00  | 01/27/2016        | 018-0418-490.60-01   | SWIM POOL DATED 10/04/11                     | EFT:                     | 42,103.75                             |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | .00                      | 42,103.75                             |
| 9999999<br>124050                              | 00<br>FLORES          | FLORES, MARIA<br>000211   | 00  | 01/27/2016        | 001-0000-202.04-00   | MARIA FLORES/CF MTG ROOM                     | 100.00                   |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 100.00                   |                                       |
| 9999999<br>124042                              | 00<br>FRE             | FREMONT BOXING CLUB<br>BOXG000212   | 00  | 01/27/2016        | 001-0000-202.04-00   | FRE BOXING CLUB/CA DEP                       | 100.00                   |                                       |
|  |                       |   |     |                   |  | VENDOR TOTAL *                               | 100.00                   |                                       |

BANK: 00

| VEND NO<br>INVOICE<br>NO  | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO   | BNK | CHECK/DUE<br>DATE  | ACCOUNT<br>NO  | ITEM<br>DESCRIPTION  | CHECK<br>AMOUNT   | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|---|-----------------------|---|-----|--|--|--|---|---------------------------------------|
| 0001111<br>512536   | 00                    | FREMONT BUILDERS SUPPLY INC<br>PI1844 031978  | 00  | 01/27/2016   | 001-1206-422.20-60   | BLANKET PURCHASE ORDER   | 60.00   |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 60.00   |                                       |
| 9999999<br>123921   | 00                    | FREMONT CHAMBER<br>FRE CMBR000202   | 00  | 01/27/2016   | 001-0000-202.04-00   | FRE CHAMBER/CITY AUD DEP   | 200.00  |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 200.00  |                                       |
| 0001112<br>36384  | 00                    | FREMONT ELECTRIC INC<br>PI1921 032024   | 00  | 01/27/2016   | 001-2027-452.30-48   | BLANKET PURCHASE ORDER   | 207.62  |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 207.62  |                                       |
| 0003907<br>123015IM257549<br>123015IM257579                                     | 00                    | FREMONT HEALTH CLINIC<br>PI1803 032031<br>PI1804 032031   | 00  | 01/27/2016<br>01/27/2016   | 001-1206-422.20-35<br>001-1206-422.20-35   | BLANKET PURCHASE ORDER<br>BLANKET PURCHASE ORDER   | 223.00<br>343.00  |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 566.00  |                                       |
| 0001131<br>75955<br>75968<br>75973<br>75974<br>75980<br>75978<br>75993<br>75996 | 00                    | FREMONT TRIBUNE<br>PI1798 032009<br>PI1799 032009<br>PI1800 032009<br>PI1801 032009<br>PI1802 032009<br>PI1856 032009<br>PI1857 032009<br>PI1858 032009 | 00  | 01/27/2016<br>01/27/2016<br>01/27/2016<br>01/27/2016<br>01/27/2016<br>01/27/2016<br>01/27/2016<br>01/27/2016 | 001-1003-415.20-33<br>001-1003-415.20-33<br>001-1003-415.20-33<br>001-1003-415.20-33<br>001-1003-415.20-33<br>001-1003-415.20-33<br>001-1003-415.20-33<br>001-1003-415.20-33 | BLANKET PURCHASE ORDER<br>BLANKET PURCHASE ORDER | 40.51<br>8.84<br>2.95<br>7.20<br>61.20<br>16.36<br>73.26<br>45.96 |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 256.28  |                                       |
| 0006463<br>581<br>581   | 00                    | FREMONT'S A1 LOCK SHOP LLC<br>PI1835 032658<br>PI1836 032658  | 00  | 01/27/2016<br>01/27/2016   | 001-1206-422.20-60<br>001-1206-422.30-49   | GENERAL<br>GENERAL   | 55.00<br>111.60   |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 166.60  |                                       |
| 0001148<br>9370   | 00                    | GOREE BACKHOE & EXCAVATING INC<br>PI1818 032358   | 00  | 01/27/2016   | 012-2025-431.20-95   | FIELD PURCHASE ORDER   | 1,320.00  |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 1,320.00  |                                       |
| 0002526<br>INV1617134   | 00                    | HARRIS SEEDS / GARDEN TRENDS INC<br>PI1978 032675   | 00  | 01/27/2016   | 001-2027-452.30-58   | GENERAL  | 344.44  |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 344.44  |                                       |
| 0000477<br>03 391966  | 00                    | HOUSTON EQUIPMENT CO INC, STAN<br>PI1892 032599   | 00  | 01/27/2016   | 012-2025-431.30-69   | FIELD PURCHASE ORDER   | 2,265.56  |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 2,265.56  |                                       |
| 0006229<br>161614<br>161614   | 00                    | HSMC ORIZON LLC<br>PI1910 032696<br>PI1911 032696   | 00  | 01/27/2016<br>01/27/2016   | 001-1001-413.20-34<br>001-1015-415.20-43   | BLANKET PURCHASE ORDER<br>BLANKET PURCHASE ORDER   | 8,000.00<br>16,000.00   |                                       |
|   |                       |   |     |  |  | VENDOR TOTAL *   | 24,000.00   |                                       |

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO   | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|-----------------------------|-----|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0004401                  | 00                    | HUMANITIES NEBRASKA         |     |                   |                    |                        |                 |                                       |
| 011316                   | ENDORF                | PI1954 032044               | 00  | 01/27/2016        | 001-2031-455.20-99 | GENERAL                | 75.00           |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 75.00           |                                       |
| 0001167                  | 00                    | HY-VEE                      |     |                   |                    |                        |                 |                                       |
| 4340229662               |                       | PI1946 031982               | 00  | 01/27/2016        | 001-2031-455.30-41 | BLANKET PURCHASE ORDER | 31.46           |                                       |
| 4336397599               |                       | PI1788 031982               | 00  | 01/27/2016        | 012-2025-431.30-79 | BLANKET PURCHASE ORDER | 42.05           |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 73.51           |                                       |
| 0005752                  | 00                    | IMA INC - BENEFITS DIVISION |     |                   |                    |                        |                 |                                       |
| 1021729                  |                       | PI1805 032071               | 00  | 01/27/2016        | 060-0660-442.70-07 | BLANKET PURCHASE ORDER | 3,750.00        |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 3,750.00        |                                       |
| 0005319                  | 00                    | IMA INC - WICHITA DIVISION  |     |                   |                    |                        |                 |                                       |
| 1022654                  |                       | PI1909 032688               | 00  | 01/27/2016        | 061-0661-441.10-26 | BLANKET PURCHASE ORDER | 5,142.00        |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 5,142.00        |                                       |
| 0006114                  | 00                    | INDRA MOWING LLC            |     |                   |                    |                        |                 |                                       |
| 2152                     |                       | PI1888 032486               | 00  | 01/27/2016        | 001-2031-455.20-99 | GENERAL                | 875.00          |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 875.00          |                                       |
| 0001687                  | 00                    | INLAND TRUCK PARTS CO       |     |                   |                    |                        |                 |                                       |
| 6-13736                  |                       | PI1837 032660               | 00  | 01/27/2016        | 012-2025-431.30-63 | FIELD PURCHASE ORDER   | 1,087.16        |                                       |
| 6-13794                  |                       | PI1901 032660               | 00  | 01/27/2016        | 012-2025-431.30-63 | FIELD PURCHASE ORDER   | 469.17          |                                       |
| 6-13876                  |                       | PI1977 032660               | 00  | 01/27/2016        | 012-2025-431.30-63 | FIELD PURCHASE ORDER   | 447.32          |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 1,065.31        |                                       |
| 0003478                  | 00                    | INSPRO INC                  |     |                   |                    |                        |                 |                                       |
| 622704                   |                       | PI1863 032092               | 00  | 01/27/2016        | 001-1015-415.20-47 | FIELD PURCHASE ORDER   | 50.00           |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 50.00           |                                       |
| 0000824                  | 00                    | INTL CODE COUNCIL INC       |     |                   |                    |                        |                 |                                       |
| 1000647072               |                       | PI2010 032656               | 00  | 01/27/2016        | 001-1004-424.30-51 | GENERAL                | 33.50           |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 33.50           |                                       |
| 0004715                  | 00                    | INTL CODE COUNCIL INC/DUES  |     |                   |                    |                        |                 |                                       |
| 3076856                  |                       | PI1838 032661               | 00  | 01/27/2016        | 001-1004-424.20-93 | GENERAL                | 135.00          |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 135.00          |                                       |
| 0006548                  | 00                    | IOWA BASE INC               |     |                   |                    |                        |                 |                                       |
| 2016-0053                |                       | PI1929 032507               | 00  | 01/27/2016        | 001-2042-440.20-99 | GENERAL                | 125.45          |                                       |
| 2016-0053                |                       | PI1930 032507               | 00  | 01/27/2016        | 001-2042-440.30-33 | GENERAL                | 1,295.00        |                                       |
|                          |                       |                             |     |                   |                    | VENDOR TOTAL *         | 1,420.45        |                                       |
| 0003074                  | 00                    | JACKSON SERVICES INC        |     |                   |                    |                        |                 |                                       |
| JAN 2016                 |                       | PI1948 032011               | 00  | 01/27/2016        | 001-1013-432.20-99 | BLANKET PURCHASE ORDER | 100.00          |                                       |
| JAN 2016                 |                       | PI1949 032011               | 00  | 01/27/2016        | 001-1206-422.20-91 | BLANKET PURCHASE ORDER | 53.00           |                                       |
| JAN 2016                 |                       | PI1950 032011               | 00  | 01/27/2016        | 001-1209-421.20-91 | BLANKET PURCHASE ORDER | 287.25          |                                       |
| JAN 2016                 |                       | PI1951 032011               | 00  | 01/27/2016        | 001-2027-452.20-99 | BLANKET PURCHASE ORDER | 100.05          |                                       |

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO         | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|-----------------------------------|-----|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0003074                  | 00                    | JACKSON SERVICES INC              |     |                   |                    |                        |                 |                                       |
| JAN 2016                 |                       | PI1952 032011                     | 00  | 01/27/2016        | 001-2031-455.20-99 | BLANKET PURCHASE ORDER | 116.00          |                                       |
| JAN 2016                 |                       | PI1953 032011                     | 00  | 01/27/2016        | 012-2025-431.20-99 | BLANKET PURCHASE ORDER | 259.67          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 915.97          |                                       |
| 0004708                  | 00                    | KENCO LEASING COMPANY             |     |                   |                    |                        |                 |                                       |
| 029272                   |                       | PI1872 032257                     | 00  | 01/27/2016        | 001-1209-421.20-70 | BLANKET PURCHASE ORDER | 300.00          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 300.00          |                                       |
| 0004542                  | 00                    | KIMBALL MIDWEST                   |     |                   |                    |                        |                 |                                       |
| 4647410                  |                       | PI1932 032677                     | 00  | 01/27/2016        | 001-1209-421.30-63 | FIELD PURCHASE ORDER   | 143.81          |                                       |
| 4647410                  |                       | PI1933 032677                     | 00  | 01/27/2016        | 012-2025-431.30-63 | FIELD PURCHASE ORDER   | 143.87          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 287.68          |                                       |
| 0005814                  | 00                    | KOBACH, KRIS                      |     |                   |                    |                        |                 |                                       |
| 011916                   |                       | PI2018 032703                     | 00  | 01/27/2016        | 001-1001-413.20-34 | BLANKET PURCHASE ORDER | 10,000.00       |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 10,000.00       |                                       |
| 0002898                  | 00                    | LARSEN INTERNATIONAL              |     |                   |                    |                        |                 |                                       |
| C88615                   |                       | PI1789 031986                     | 00  | 01/27/2016        | 012-2025-431.20-60 | BLANKET PURCHASE ORDER | 299.97          |                                       |
| C88615                   |                       | PI1790 031986                     | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 34.02           |                                       |
| T81263                   |                       | PI1791 031986                     | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 11.06           |                                       |
| T81432                   |                       | PI1947 031986                     | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 80.22           |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 425.27          |                                       |
| 0003043                  | 00                    | LEAGUE OF NEBRASKA MUNICIPALITIES |     |                   |                    |                        |                 |                                       |
| 01032016-27              |                       | PI1908 032682                     | 00  | 01/27/2016        | 001-1002-415.20-93 | BLANKET PURCHASE ORDER | 580.18          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 580.18          |                                       |
| 0006212                  | 00                    | MATHESON TRI-GAS INC              |     |                   |                    |                        |                 |                                       |
| 12663215                 |                       | PI1845 031987                     | 00  | 01/27/2016        | 001-1206-422.30-32 | BLANKET PURCHASE ORDER | 37.97           |                                       |
| 12669307                 |                       | PI1913 031987                     | 00  | 01/27/2016        | 001-1206-422.30-32 | BLANKET PURCHASE ORDER | 68.44           |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 106.41          |                                       |
| 0006523                  | 00                    | MCKESSON MEDICAL-SURGICAL         |     |                   |                    |                        |                 |                                       |
| 70779884                 |                       | PI1895 032638                     | 00  | 01/27/2016        | 001-1206-422.30-33 | GENERAL                | 5.11            |                                       |
| 71123534                 |                       | PI1896 032638                     | 00  | 01/27/2016        | 001-1206-422.30-33 | GENERAL                | 38.26           |                                       |
| 71110178                 |                       | PI1902 032662                     | 00  | 01/27/2016        | 001-1206-422.30-33 | GENERAL                | 151.66          |                                       |
| 71096662                 |                       | PI1903 032668                     | 00  | 01/27/2016        | 001-1206-422.30-33 | GENERAL                | 258.54          |                                       |
|                          |                       |                                   |     |                   |                    | VENDOR TOTAL *         | 453.57          |                                       |
| 0001229                  | 00                    | MENARDS - FREMONT                 |     |                   |                    |                        |                 |                                       |
| 995218                   |                       | PI1986 031989                     | 00  | 01/27/2016        | 001-2026-451.30-33 | BLANKET PURCHASE ORDER | 87.00           |                                       |
| 995218                   |                       | PI1987 031989                     | 00  | 01/27/2016        | 001-2026-451.30-49 | BLANKET PURCHASE ORDER | 21.65           |                                       |
| 98338                    |                       | PI1793 031989                     | 00  | 01/27/2016        | 001-2027-452.30-79 | BLANKET PURCHASE ORDER | 11.38           |                                       |
| 98466                    |                       | PI1794 031989                     | 00  | 01/27/2016        | 001-2027-452.30-33 | BLANKET PURCHASE ORDER | 159.00          |                                       |
| 98466                    |                       | PI1795 031989                     | 00  | 01/27/2016        | 001-2027-452.30-49 | BLANKET PURCHASE ORDER | 28.44           |                                       |
| 98825                    |                       | PI1847 031989                     | 00  | 01/27/2016        | 001-2027-452.30-31 | BLANKET PURCHASE ORDER | 21.68           |                                       |
| 98321                    |                       | PI1984 031989                     | 00  | 01/27/2016        | 001-2027-452.20-60 | BLANKET PURCHASE ORDER | 35.66           |                                       |

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO     | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION     | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|-------------------------------|-----|-------------------|--------------------|-------------------------|-----------------|---------------------------------------|
| 0001229                  | 00                    | MENARDS - FREMONT             |     |                   |                    |                         |                 |                                       |
| 98795                    |                       | PI1985 031989                 | 00  | 01/27/2016        | 001-2031-455.30-49 | BLANKET PURCHASE ORDER  | 112.87          |                                       |
| 98334                    |                       | PI1792 031989                 | 00  | 01/27/2016        | 012-2025-431.30-48 | BLANKET PURCHASE ORDER  | 75.97           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 553.65          |                                       |
| 0006097                  | 00                    | MENN, CHRISTOPHER R           |     |                   |                    |                         |                 |                                       |
| FINAL #9                 | P16614                | PI2024 031447                 | 00  | 01/27/2016        | 012-2032-431.45-20 | GENERAL                 | 16,676.47       |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 16,676.47       |                                       |
| 0004095                  | 00                    | MIDWEST TAPE                  |     |                   |                    |                         |                 |                                       |
| 93519845                 |                       | PI1866 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 21.84           |                                       |
| 93527959                 |                       | PI1867 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 81.52           |                                       |
| 93551827                 |                       | PI1992 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 23.84           |                                       |
| 93569319                 |                       | PI1993 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 181.11          |                                       |
| 93570221                 |                       | PI1994 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 50.99           |                                       |
| 93587698                 |                       | PI1995 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 106.89          |                                       |
| 93581028                 |                       | PI1996 032206                 | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                 | 178.58          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 644.77          |                                       |
| 0000841                  | 00                    | MOCIC                         |     |                   |                    |                         |                 |                                       |
| 63014-24232              |                       | PI1839 032666                 | 00  | 01/27/2016        | 001-1209-421.20-93 | GENERAL                 | 200.00          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 200.00          |                                       |
| 9999999                  | 00                    | MOODY, MEGAN                  |     |                   |                    |                         |                 |                                       |
| 124038                   | MOODY                 | 000213                        | 00  | 01/27/2016        | 001-0000-202.04-00 | MEGAN MOODY/COMM RM DEP | 50.00           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 50.00           |                                       |
| 0002421                  | 00                    | MOORE MEDICAL LLC             |     |                   |                    |                         |                 |                                       |
| 98916283                 | I                     | PI1897 032644                 | 00  | 01/27/2016        | 001-1206-422.30-33 | GENERAL                 | 255.63          |                                       |
| 98923048                 | I                     | PI1898 032644                 | 00  | 01/27/2016        | 001-1206-422.30-33 | GENERAL                 | 1.29            |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 256.92          |                                       |
| 0001840                  | 00                    | MURPHY TRACTOR & EQUIPMENT CO |     |                   |                    |                         |                 |                                       |
| 461108                   |                       | PI1931 032657                 | 00  | 01/27/2016        | 001-2027-452.30-56 | GENERAL                 | 605.63          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 605.63          |                                       |
| 0003404                  | 00                    | NATL REGISTRY OF EMT'S        |     |                   |                    |                         |                 |                                       |
| 2016                     | PARAMEDIC             | PI1904 032676                 | 00  | 01/27/2016        | 001-1206-422.20-13 | GENERAL                 | 240.00          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 240.00          |                                       |
| 0001923                  | 00                    | NEBR CODE OFFICIALS ASSN      |     |                   |                    |                         |                 |                                       |
| 2016                     | SIMON                 | PI1936 032693                 | 00  | 01/27/2016        | 001-1004-424.20-93 | GENERAL                 | 100.00          |                                       |
| 2016                     | D SIMON               | PI1937 032694                 | 00  | 01/27/2016        | 001-1004-424.20-13 | GENERAL                 | 100.00          |                                       |
| 2016                     | KUNASEK               | PI1938 032694                 | 00  | 01/27/2016        | 001-1004-424.20-13 | GENERAL                 | 100.00          |                                       |
| 2016                     | POSPISIL              | PI1939 032694                 | 00  | 01/27/2016        | 001-1004-424.20-13 | GENERAL                 | 75.00           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *          | 375.00          |                                       |
| 0003340                  | 00                    | NEBR DEPT OF AERONAUTICS      |     |                   |                    |                         |                 |                                       |
| 983369                   |                       | PI1879 032323                 | 00  | 01/27/2016        | 029-2034-466.20-99 | BLANKET PURCHASE ORDER  |                 | EFT: 1,215.90                         |

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO                             | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|---|-----|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0003340<br>983369        | 00                    | NEBR DEPT OF AERONAUTICS<br>PI1880 032323             | 00  | 01/27/2016        | 029-2034-490.60-02 | BLANKET PURCHASE ORDER | EFT:            | 1,750.00                              |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | .00             | 2,965.90                              |
| 0005442<br>011516        | 00                    | NEBR IOWA ELECTRICAL COUNCIL<br>POSPISILPI1934 032684 | 00  | 01/27/2016        | 001-1004-424.20-13 | GENERAL                | 85.00           |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 85.00           |                                       |
| 0002742<br>TI-0293775    | 00                    | NEWMAN TRAFFIC SIGNS<br>PI1893 032607                 | 00  | 01/27/2016        | 012-2025-431.30-76 | FIELD PURCHASE ORDER   | 2,673.25        |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 2,673.25        |                                       |
| 0001020<br>0397-338436   | 00                    | O'REILLY AUTOMOTIVE INC<br>PI1900 032655              | 00  | 01/27/2016        | 001-1209-421.30-63 | FIELD PURCHASE ORDER   | 61.34           |                                       |
| 0397-341072              |                       | PI1914 031993   | 00  | 01/27/2016        | 001-1209-421.30-63 | BLANKET PURCHASE ORDER | 90.24           |                                       |
| 0397-341334              |                       | PI1989 031993   | 00  | 01/27/2016        | 001-2027-452.30-63 | BLANKET PURCHASE ORDER | 59.97           |                                       |
| 0397-291440              |                       | PI1980 030501   | 00  | 01/27/2016        | 001-2029-451.30-63 | BLANKET PURCHASE ORDER | 13.35           |                                       |
| 0397-292151              |                       | PI1981 030501   | 00  | 01/27/2016        | 001-2029-451.30-63 | BLANKET PURCHASE ORDER | 27.44           |                                       |
| 0397-292152              |                       | PI1982 030501   | 00  | 01/27/2016        | 001-2029-451.30-63 | BLANKET PURCHASE ORDER | 27.44           |                                       |
| 0397-339730              |                       | PI1849 031993   | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 8.44            |                                       |
| 0397-339859              |                       | PI1850 031993   | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 16.23           |                                       |
| 0397-341074              |                       | PI1915 031993   | 00  | 01/27/2016        | 012-2025-431.30-56 | BLANKET PURCHASE ORDER | 15.92           |                                       |
| 0397-291095              |                       | PI1979 030501   | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 15.27           |                                       |
| 0397-311361              |                       | PI1983 030501   | 00  | 01/27/2016        | 012-2025-431.30-56 | BLANKET PURCHASE ORDER | 9.81            |                                       |
| 0397-340536              |                       | PI1988 031993   | 00  | 01/27/2016        | 012-2025-431.30-63 | BLANKET PURCHASE ORDER | 322.67          |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 668.12          |                                       |
| 0005807<br>0000435856    | 00                    | OCLC INC<br>PI1885 032407                             | 00  | 01/27/2016        | 001-2031-455.20-93 | GENERAL                | 1,104.22        |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 1,104.22        |                                       |
| 0002888<br>812105-0      | 00                    | OFFICENET<br>PI1815 032281                            | 00  | 01/27/2016        | 001-1206-422.20-95 | BLANKET PURCHASE ORDER | 144.10          |                                       |
| 812585-0                 |                       | PI1899 032648   | 00  | 01/27/2016        | 001-1206-422.30-31 | GENERAL                | 94.07           |                                       |
| 813363-0                 |                       | PI2011 032664   | 00  | 01/27/2016        | 001-1209-421.30-31 | GENERAL                | 416.56          |                                       |
| 811913-0                 |                       | PI1808 032228   | 00  | 01/27/2016        | 001-2031-455.20-70 | BLANKET PURCHASE ORDER | 28.40           |                                       |
| C 811670-0               |                       | PI1827 032634   | 00  | 01/27/2016        | 001-2031-455.30-31 | GENERAL                | 64.75           |                                       |
| 811670-0                 |                       | PI1828 032634   | 00  | 01/27/2016        | 001-2031-455.30-31 | GENERAL                | 350.69          |                                       |
| 811670-1                 |                       | PI1894 032634   | 00  | 01/27/2016        | 001-2031-455.30-31 | GENERAL                | 261.60          |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 1,230.67        |                                       |
| 0005805<br>BOOK42574     | 00                    | OMAHA WORLD-HERALD - STORE<br>PI2007 032628           | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 39.98           |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 39.98           |                                       |
| 0001625<br>CO18015001    | 00                    | OTIS ELEVATOR COMPANY<br>PI1814 032258                | 00  | 01/27/2016        | 001-1209-421.20-60 | GENERAL                | 453.50          |                                       |
|                          |                       |   |     |                   |                    | VENDOR TOTAL *         | 453.50          |                                       |

PROGRAM: GM339L

AS OF: 01/27/2016

PAYMENT DATE: 01/27/2016

City of Fremont

General Fund

BANK: 00

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO     | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION    | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|-------------------------------|-----|-------------------|--------------------|------------------------|-----------------|---------------------------------------|
| 0005755                  | 00                    | OVERDRIVE INC                 |     |                   |                    |                        |                 |                                       |
| 1419-151232707           | PI1869                | 032210                        | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 120.89          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 120.89          |                                       |
| 0001269                  | 00                    | PAPA TRUCKING AND GRADING INC |     |                   |                    |                        |                 |                                       |
| 15098                    | PI2001                | 032361                        | 00  | 01/27/2016        | 012-2025-431.20-95 | FIELD PURCHASE ORDER   | 762.50          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 762.50          |                                       |
| 0006450                  | 00                    | PAUL BARTELS TRUCKING CO INC  |     |                   |                    |                        |                 |                                       |
| 8419                     | PI1816                | 032315                        | 00  | 01/27/2016        | 012-2025-431.30-32 | FIELD PURCHASE ORDER   | 3,018.74        |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 3,018.74        |                                       |
| 0000886                  | 00                    | PEAVEY COMPANY, LYNN          |     |                   |                    |                        |                 |                                       |
| 312281                   | PI1829                | 032637                        | 00  | 01/27/2016        | 001-1209-421.20-11 | GENERAL                | 22.00           |                                       |
| 312281                   | PI1830                | 032637                        | 00  | 01/27/2016        | 001-1209-421.30-32 | GENERAL                | 131.90          |                                       |
| 312597                   | PI2012                | 032669                        | 00  | 01/27/2016        | 001-1209-421.20-11 | GENERAL                | 22.00           |                                       |
| 312597                   | PI2013                | 032669                        | 00  | 01/27/2016        | 001-1209-421.30-32 | GENERAL                | 109.00          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 284.90          |                                       |
| 0006436                  | 00                    | PINNACLE BANK - VISA          |     |                   |                    |                        |                 |                                       |
| 121915                   | LUTH/ATKPI1925        | 032291                        | 00  | 01/27/2016        | 001-1206-422.20-13 | GENERAL                | 1,296.00        |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 1,296.00        |                                       |
| 0005144                  | 00                    | PITNEY BOWES                  |     |                   |                    |                        |                 |                                       |
| 7263023-JA16             | PI2003                | 032408                        | 00  | 01/27/2016        | 001-2031-455.20-70 | GENERAL                | 148.38          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 148.38          |                                       |
| 0002919                  | 00                    | PLATTE VALLEY EQUIPMENT LLC   |     |                   |                    |                        |                 |                                       |
| 478754                   | PI1796                | 031994                        | 00  | 01/27/2016        | 001-2027-452.30-56 | BLANKET PURCHASE ORDER | 75.68           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 75.68           |                                       |
| 0005619                  | 00                    | POLK CITY DIRECTORIES         |     |                   |                    |                        |                 |                                       |
| 83501980                 | PI2004                | 032471                        | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 370.00          |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 370.00          |                                       |
| 0006199                  | 00                    | PREMIER STAFFING INC          |     |                   |                    |                        |                 |                                       |
| 6914                     | PI1861                | 032027                        | 00  | 01/27/2016        | 001-1003-415.20-35 | BLANKET PURCHASE ORDER | 30.00           |                                       |
| 6914                     | PI1862                | 032027                        | 00  | 01/27/2016        | 001-2031-455.20-35 | BLANKET PURCHASE ORDER | 30.00           |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 60.00           |                                       |
| 0002876                  | 00                    | RAWHIDE CHEMOIL INC           |     |                   |                    |                        |                 |                                       |
| 754355                   | PI2017                | 032698                        | 00  | 01/27/2016        | 012-2025-431.30-44 | FIELD PURCHASE ORDER   | 1,152.00        |                                       |
|                          |                       |                               |     |                   |                    | VENDOR TOTAL *         | 1,152.00        |                                       |
| 0003505                  | 00                    | RECORDED BOOKS INC            |     |                   |                    |                        |                 |                                       |
| 75261503                 | PI1868                | 032207                        | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 113.02          |                                       |
| 75265354                 | PI1997                | 032207                        | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 104.92          |                                       |
| 75266219                 | PI1998                | 032207                        | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 56.90           |                                       |
| 75267395                 | PI1999                | 032207                        | 00  | 01/27/2016        | 001-2031-455.30-51 | GENERAL                | 56.90           |                                       |

PROGRAM: GM339L

AS OF: 01/27/2016

PAYMENT DATE: 01/27/2016

City of Fremont

General Fund

BANK: 00

| VEND NO<br>INVOICE<br>NO            | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO  | BNK | CHECK/DUE<br>DATE                                    | ACCOUNT<br>NO  | ITEM<br>DESCRIPTION  | CHECK<br>AMOUNT                              | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|-------------------------------------|-----------------------|--|-----|--|--|--|--|---------------------------------------|
| 0003505<br>75267835                 | 00                    | RECORDED BOOKS INC<br>PI2000 032207  | 00  | 01/27/2016   | 001-2031-455.30-51   | GENERAL  | 56.90  |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 388.64                                       |                                       |
| 0006537<br>122115                   | 00                    | ROBERTS INSURANCE AGENCY INC<br>PI1825 032597  | 00  | 01/27/2016   | 001-1015-415.20-47   | BLANKET PURCHASE ORDER   | 20.00  |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 20.00  |                                       |
| 0006449<br>0018351                  | 00                    | ROCO RESCUE INC<br>PI1886 032432   | 00  | 01/27/2016   | 001-1206-422.20-13   | GENERAL  | 2,445.00                                     |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 2,445.00                                     |                                       |
| 0005204<br>439104<br>439104         | 00                    | ROEHR SAFETY PRODUCTS, ED<br>PI1883 032399<br>PI1884 032399                                | 00  | 01/27/2016<br>01/27/2016                             | 001-1209-421.20-11<br>001-1209-421.30-52   | GENERAL<br>GENERAL   | 16.46<br>213.00                              |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 229.46                                       |                                       |
| 0006510<br>0000061114               | 00                    | ROSENBAUER SOUTH DAKOTA LLC<br>PI1841 031801   | 00  | 01/27/2016   | 001-1206-422.40-18   | GENERAL  | 276,569.00                                   |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 276,569.00                                   |                                       |
| 0001304<br>454<br>482<br>455<br>483 | 00                    | SAWYER CONSTRUCTION CO<br>PI1819 032363<br>PI1927 032363<br>PI1817 032356<br>PI1926 032356 | 00  | 01/27/2016<br>01/27/2016<br>01/27/2016<br>01/27/2016 | 012-2025-431.20-95<br>012-2025-431.20-95<br>029-2034-466.20-95<br>029-2034-466.20-95 | FIELD PURCHASE ORDER<br>FIELD PURCHASE ORDER<br>FIELD PURCHASE ORDER<br>FIELD PURCHASE ORDER | 2,450.00<br>2,450.00<br>1,582.50<br>1,740.00 |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 8,222.50                                     |                                       |
| 0001305<br>097222                   | 00                    | SAWYER GAS N WASH INC<br>PI1797 031996   | 00  | 01/27/2016   | 001-1004-424.20-99   | BLANKET PURCHASE ORDER   | 17.25  |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 17.25  |                                       |
| 9999999<br>124040                   | 00<br>SCHULZ          | SCHULZ, MORGAN<br>000214   | 00  | 01/27/2016   | 001-0000-202.04-00   | MORGAN SCHULZ/CF MTG ROOM  | 50.00  |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 50.00  |                                       |
| 0003453<br>1/5 & 1/2/16             | 00                    | SCHULZ, NIDA<br>PI2014 032670  | 00  | 01/27/2016   | 001-2029-451.20-99   | GENERAL  | 66.00  |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 66.00  |                                       |
| 0006223<br>11667<br>11749           | 00                    | T SQUARE SUPPLY LLC<br>PI1851 032001<br>PI1852 032001                                      | 00  | 01/27/2016<br>01/27/2016                             | 001-1206-422.30-79<br>012-2025-431.30-63   | BLANKET PURCHASE ORDER<br>BLANKET PURCHASE ORDER   | 62.75<br>16.00                               |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 78.75  |                                       |
| 0004668<br>2006778                  | 00                    | TALX UC EXPRESS<br>PI1870 032232   | 00  | 01/27/2016   | 001-1015-415.10-25   | BLANKET PURCHASE ORDER   | 337.50                                       |                                       |
| VENDOR TOTAL *                      |                       |  |     |  |  |  | 337.50                                       |                                       |

BANK: 00

| VEND NO<br>INVOICE<br>NO                    | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO                         | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION     | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|---|-----------------------|---|-----|-------------------|--------------------|-------------------------|-----------------|---------------------------------------|
| 0001339<br>16687                            | 00                    | TIMME WELDING & SUPPLY LLC<br>PI1916 032002       | 00  | 01/27/2016        | 012-2025-431.30-76 | BLANKET PURCHASE ORDER  | 240.00          |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 240.00          |                                       |
| 0006063<br>7174417 GP                       | 00                    | TITAN MACHINERY INC (VICTORS)<br>PI1990 032003    | 00  | 01/27/2016        | 012-2025-431.30-56 | BLANKET PURCHASE ORDER  | 214.96          |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 214.96          |                                       |
| 0001350<br>978470<br>978471                 | 00                    | TROPHY CASE<br>PI2008 032647                      | 00  | 01/27/2016        | 063-0663-480.30-79 | BLANKET PURCHASE ORDER  | 37.00           |                                       |
|   |                       |   |     |                   |                    | BLANKET PURCHASE ORDER  | 74.00           |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 111.00          |                                       |
| 0004745<br>417971                           | 00                    | UNIQUE MANAGEMENT SERVICES INC<br>PI2002 032405   | 00  | 01/27/2016        | 001-2031-455.20-99 | GENERAL                 | 152.15          |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 152.15          |                                       |
| 0004484<br>020416 NORDBOE<br>020416 VEACH   | 00                    | UNIVERSITY OF NEBRASKA PESTICIDE<br>PI2015 032680 | 00  | 01/27/2016        | 001-2027-452.20-13 | GENERAL                 | 70.00           |                                       |
|   |                       |   |     |                   |                    | GENERAL                 | 70.00           |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 140.00          |                                       |
| 0003551<br>5767824<br>5768671               | 00                    | UPSTART<br>PI1887 032480                          | 00  | 01/27/2016        | 001-2031-455.30-79 | GENERAL                 | 343.21          |                                       |
|   |                       |   |     |                   |                    | GENERAL                 | 302.48          |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 645.69          |                                       |
| 0006552<br>CL216460                         | 00                    | USB MEMORY DIRECT<br>PI2006 032582                | 00  | 01/27/2016        | 001-2031-455.30-79 | GENERAL                 | 505.00          |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 505.00          |                                       |
| 0006560<br>400                              | 00                    | VALENTINO'S FREMONT<br>PI1935 032689              | 00  | 01/27/2016        | 063-0663-480.30-41 | BLANKET PURCHASE ORDER  | 2,097.50        |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 2,097.50        |                                       |
| 0003337<br>4445685                          | 00                    | WASTE CONNECTIONS INC<br>PI1807 032226            | 00  | 01/27/2016        | 001-2031-455.20-99 | BLANKET PURCHASE ORDER  | 66.92           |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 66.92           |                                       |
| 9999999<br>010716 WHITMER                   | 00                    | WHITMER, JOHN<br>000201                           | 00  | 01/27/2016        | 001-1209-340.00-00 | JOHN WHITMER/GUN PERMIT | 5.00            |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 5.00            |                                       |
| 0005116<br>16256<br>16256<br>16172<br>16172 | 00                    | WIESE PLUMBING & EXCAVATING INC<br>PI1922 032025  | 00  | 01/27/2016        | 001-1206-422.20-60 | BLANKET PURCHASE ORDER  | 113.00          |                                       |
|   |                       |   |     |                   |                    | BLANKET PURCHASE ORDER  | 4.00            |                                       |
|   |                       |   |     |                   |                    | BLANKET PURCHASE ORDER  | 163.00          |                                       |
|   |                       |   |     |                   |                    | BLANKET PURCHASE ORDER  | 72.05           |                                       |
|   |                       |   |     |                   |                    | VENDOR TOTAL *          | 352.05          |                                       |

BANK: 00

| VEND NO    | SEQ#    | VENDOR NAME                   | BNK | CHECK/DUE  | ACCOUNT            | ITEM                   | CHECK      | EFT, EPAY OR |
|------------|---------|-------------------------------|-----|------------|--------------------|------------------------|------------|--------------|
| INVOICE    | VOUCHER | P.O.                          |     | DATE       | NO                 | DESCRIPTION            | AMOUNT     | HAND-ISSUED  |
| NO         | NO      | NO                            |     |            |                    |                        |            | AMOUNT       |
| 0005518    | 00      | WINDSTREAM OF THE MIDWEST INC |     |            |                    |                        |            |              |
| 4027272630 | 0116    | PI1924 032282                 | 00  | 01/27/2016 | 001-1015-415.20-12 | BLANKET PURCHASE ORDER | 115.01     |              |
|            |         |                               |     |            |                    | VENDOR TOTAL *         | 115.01     |              |
| 0005115    | 00      | WRIGHT, NANCY L               |     |            |                    |                        |            |              |
| 11116      |         | PI1881 032331                 | 00  | 01/27/2016 | 001-1209-421.20-99 | GENERAL                | 25.00      |              |
|            |         |                               |     |            |                    | VENDOR TOTAL *         | 25.00      |              |
| 0002387    | 00      | ZOLL MEDICAL CORP             |     |            |                    |                        |            |              |
| 2325630    |         | PI1822 032512                 | 00  | 01/27/2016 | 001-1206-422.40-18 | GENERAL                | 28,567.43  |              |
| 2323240    |         | PI1823 032595                 | 00  | 01/27/2016 | 001-1206-422.20-60 | GENERAL                | 585.00     |              |
| 2323240    |         | PI1824 032595                 | 00  | 01/27/2016 | 001-1206-422.30-33 | GENERAL                | 2,742.50   |              |
|            |         |                               |     |            |                    | VENDOR TOTAL *         | 31,894.93  |              |
|            |         |                               |     |            | 00 General Fund    | BANK TOTAL *           | 429,177.57 | 69,790.32    |

PROGRAM: GM339L

AS OF: 01/27/2016

PAYMENT DATE: 01/27/2016

City of Fremont

Employee Benefits

BANK: 01

| VEND NO  | SEQ#         | VENDOR NAME          | BNK | CHECK/DUE  | ACCOUNT            | ITEM                   | CHECK           | EFT, EPAY OR |
|----------|--------------|----------------------|-----|------------|--------------------|------------------------|-----------------|--------------|
| INVOICE  | VOUCHER      | P.O.                 |     | DATE       | NO                 | DESCRIPTION            | AMOUNT          | HAND-ISSUED  |
| NO       | NO           | NO                   |     |            |                    |                        |                 | AMOUNT       |
| 0005708  | 00           | REGIONAL CARE INC    |     |            |                    |                        |                 |              |
| 01/20/16 | MANUAL000207 |                      | 01  | 01/20/2016 | 060-0660-442.70-01 | 01/20/16 MANUAL CLAIMS | CHECK #: 100731 | 69,906.25    |
| 01/20/16 | MANUAL000208 |                      | 01  | 01/20/2016 | 060-0660-443.70-01 | 01/20/16 MANUAL CLAIMS | CHECK #: 100731 | 4,086.90     |
| 01/20/16 | MANUAL000209 |                      | 01  | 01/20/2016 | 060-0660-444.70-01 | 01/20/16 MANUAL CLAIMS | CHECK #: 100731 | 2,604.90     |
|          |              |                      |     |            |                    | VENDOR TOTAL *         | .00             | 76,598.05    |
|          |              | 01 Employee Benefits |     |            |                    | BANK TOTAL *           | .00             | 76,598.05    |

BANK: 04

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION  | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|---------------------------|-----|-------------------|--------------------|----------------------|-----------------|---------------------------------------|
| 0003558                  | 00                    | NEBR DEPT OF REVENUE      |     |                   |                    |                      |                 |                                       |
| 770191                   | 1215                  | PI2028 032096             | 04  | 01/27/2016        | 020-2066-490.60-11 | FIELD PURCHASE ORDER | 22,677.00       |                                       |
|                          |                       |                           |     |                   |                    | VENDOR TOTAL *       | 22,677.00       |                                       |
| 0003400                  | 00                    | VILLAGE OF INGLEWOOD      |     |                   |                    |                      |                 |                                       |
| DEC 2015                 |                       | PI2025 032095             | 04  | 01/27/2016        | 020-2066-490.60-15 | FIELD PURCHASE ORDER | 2,149.22        |                                       |
| NOV 2015                 |                       | PI2026 032095             | 04  | 01/27/2016        | 020-2066-490.60-15 | FIELD PURCHASE ORDER | 1,793.67        |                                       |
| OCT 2015                 |                       | PI2027 032095             | 04  | 01/27/2016        | 020-2066-490.60-15 | FIELD PURCHASE ORDER | 2,009.89        |                                       |
|                          |                       |                           |     |                   |                    | VENDOR TOTAL *       | 5,952.78        |                                       |
|                          |                       | 04 Keno Fund              |     |                   |                    | BANK TOTAL *         | 28,629.78       |                                       |

BANK: 08

| VEND NO | SEQ#    | VENDOR NAME                      | BNK | CHECK/DUE     | ACCOUNT            | ITEM                   | CHECK    | EFT, EPAY OR |
|---------|---------|----------------------------------|-----|---------------|--------------------|------------------------|----------|--------------|
| INVOICE | VOUCHER | P.O.                             |     | DATE          | NO                 | DESCRIPTION            | AMOUNT   | HAND-ISSUED  |
| NO      | NO      | NO                               |     |               |                    |                        |          | AMOUNT       |
| 0003608 | 00      | NORTHEAST NEBR ECONOMIC DEV DIST |     |               |                    |                        |          |              |
| 010516  | 101185  | PI1920 032013                    | 08  | 01/27/2016    | 031-0782-465.20-99 | BLANKET PURCHASE ORDER | 6,144.86 |              |
|         |         |                                  |     |               |                    | VENDOR TOTAL *         | 6,144.86 |              |
|         |         |                                  | 08  | CDBG Clearing |                    | BANK TOTAL *           | 6,144.86 |              |

BANK: 09

| VEND NO<br>INVOICE<br>NO | SEQ#<br>VOUCHER<br>NO | VENDOR NAME<br>P.O.<br>NO       | BNK | CHECK/DUE<br>DATE | ACCOUNT<br>NO      | ITEM<br>DESCRIPTION     | CHECK<br>AMOUNT | EFT, EPAY OR<br>HAND-ISSUED<br>AMOUNT |
|--------------------------|-----------------------|---------------------------------|-----|-------------------|--------------------|-------------------------|-----------------|---------------------------------------|
| 0000930                  | 00                    | GREAT PLAINS COMMUNICATIONS INC |     |                   |                    |                         |                 |                                       |
| 9926520001               | 0116PI1889            | 032522                          | 09  | 01/27/2016        | 033-0789-421.20-12 | BLANKET PURCHASE ORDER  | 13.85           |                                       |
| 9926520001               | 0116PI1890            | 032522                          | 09  | 01/27/2016        | 033-0789-421.20-12 | BLANKET PURCHASE ORDER  | 78.47           |                                       |
|                          |                       |                                 |     |                   |                    | VENDOR TOTAL *          | 92.32           |                                       |
| 0004678                  | 00                    | LANGUAGE LINE SERVICES          |     |                   |                    |                         |                 |                                       |
| 3751753                  | PI1874                | 032287                          | 09  | 01/27/2016        | 033-0789-421.20-99 | BLANKET PURCHASE ORDER  | 42.89           |                                       |
|                          |                       |                                 |     |                   |                    | VENDOR TOTAL *          | 42.89           |                                       |
| 0001229                  | 00                    | MENARDS - FREMONT               |     |                   |                    |                         |                 |                                       |
| 98483                    | PI1846                | 031989                          | 09  | 01/27/2016        | 033-0789-421.30-31 | BLANKET PURCHASE ORDER  | 25.53           |                                       |
|                          |                       |                                 |     |                   |                    | VENDOR TOTAL *          | 25.53           |                                       |
| 0003375                  | 00                    | STATE OF NEBRASKA - CELLULAR    |     |                   |                    |                         |                 |                                       |
| 987009                   | PI1873                | 032284                          | 09  | 01/27/2016        | 033-0789-421.20-12 | BLANKET PURCHASE ORDER  | 768.00          |                                       |
|                          |                       |                                 |     |                   |                    | VENDOR TOTAL *          | 768.00          |                                       |
|                          |                       |                                 | 09  | E911              |                    | BANK TOTAL *            | 928.74          |                                       |
|                          |                       |                                 |     |                   |                    | HAND ISSUED TOTAL ***   |                 | 76,598.05                             |
|                          |                       |                                 |     |                   |                    | EFT/EPAY TOTAL ***      |                 | 69,790.32                             |
|                          |                       |                                 |     |                   |                    | TOTAL EXPENDITURES **** | 464,880.95      | 146,388.37                            |
|                          |                       |                                 |     |                   | GRAND TOTAL *****  |                         |                 | 611,269.32                            |

## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Dan Seder, Parks and Recreation Director

DATE: January 14, 2016

SUBJECT: Park and Recreation Board

*Recommendation: Move to approve the recommendation of the Mayor to reappoint Bob Brown and Daniel Moran to the Park and Recreation Board for a three year term ending January 2019.*

Background: Reappointment has been confirmed with Parks and Recreation Director Dan Seder.



## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Tyler Ficken, City Clerk

DATE: January 18, 2016

SUBJECT: Library Board

*Recommendation: Move to approve the recommendation of the Mayor to appoint Sherry Kment to the Library Board for a four year term ending January 2020.*

Background: Appointment will be for a seat that is currently vacant.

## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: John Hemschemeyer, Director of Human Resources

DATE: January 19, 2016

SUBJECT: Resolution for VEBA provider

|                                    |
|------------------------------------|
| Recommendation: Approve Resolution |
|------------------------------------|

Background: The Firefighter Collective Bargaining Agreement contained a provision to create a 501-c9 VEBA Trust to be used for Post-Retirement Health. The negotiated benefit is limited to the transfer of accumulated sick pay benefits as defined and limited by the agreement to a VEBA trust. This will only occur when a firefighter leaves the department through retirement or death. The city and union reviewed companies and is recommending Nationwide Retirement Solutions as the administrator. We currently have a relationship with Nationwide as an administrator of one of our Deferred Compensation Plan options.

Fiscal Impact: The financial impact is negligible as Nationwide expenses are paid by the participants.



RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREMONT TO APPROVE  
NATIONWIDE RETIREMENT SOLUTIONS VEBA SERVICES AGREEMENT.

Whereas, Nationwide has been selected after a review of bidding organizations for the VEBA option  
contained in the Firefighter contract with the City of Fremont, #

#

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY  
OF FREMONT, NEBRASKA,** that the Mayor is hereby authorized to sign this Agreement for Services  
with Nationwide Retirement Solutions Inc.

Passed and approved this \_\_\_\_ day of \_\_\_\_\_, 2016.

---

Scott Getzschman, Mayor

ATTEST:

---

Tyler Ficken, City Clerk

## **STAFF REPORT**

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: TYLER FICKEN, CITY CLERK

DATE: JANUARY 21, 2016

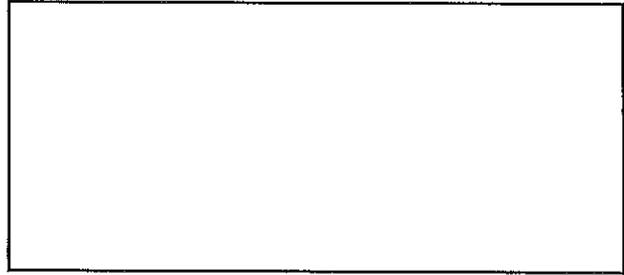
SUBJECT: SPECIAL DESIGNATED PERMITS

Recommendation: Move to approve Resolution

Background: Events will be monitored for compliance with all rules and regulations.

**APPLICATION FOR SPECIAL DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION  
301 CENTENNIAL MALL SOUTH  
PO BOX 95046  
LINCOLN, NE 68509-5046  
PHONE: (402) 471-2571  
FAX: (402) 471-2814  
Website: [www.lcc.nebraska.gov/](http://www.lcc.nebraska.gov/)  
Email Applications: michelle.porter@nebraska.gov



DO YOU NEED POSTERS? YES  NO

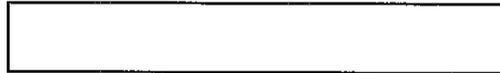
**NON PROFIT APPLICANTS**

(Check one that best applies)

Municipal  Political  Fine Arts  Fraternal  Religious  Charitable  Public Service

**LIQUOR LICENSE HOLDERS**

Liquor license number and class (i.e. C-55441)



**COMPLETE ALL QUESTIONS**

1. Type of alcohol to be served and/or consumed: Beer  Wine  Distilled Spirits

2. Licensee name (last, first,), corporate name or limited liability company (LLC) name  
(As it reads on your liquor license)

NAME: Archbishop Bergan Booster Club

ADDRESS: 545 E. 4th St.

CITY Fremont, NE

ZIP 68025

3. Location where event will be held; name, address, city, county, zip code

BUILDING NAME St. Patrick's Auditorium

ADDRESS: 431 N. Union St.

CITY Fremont, NE

ZIP 68025

COUNTY and COUNTY # Dodge #5

a. Is this location within the city/village limits? YES  NO

b. Is this location within the 150' of church, school, hospital or home for aged/indigent or for veterans and/or wives? YES  NO

c. Is this location within 300' of any university or college campus? YES  NO

4. Date(s) and Time(s) of event (no more than six (6) **consecutive** days on one application)

|                   |              |              |              |              |              |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Date<br>2/12/2016 | Date         | Date         | Date         | Date         | Date         |
| <b>Hours</b>      | <b>Hours</b> | <b>Hours</b> | <b>Hours</b> | <b>Hours</b> | <b>Hours</b> |
| From<br>5 pm      | From         | From         | From         | From         | From         |
| To<br>11 pm       | To           | To           | To           | To           | To           |

a. Alternate date: \_\_\_\_\_

b. Alternate location: \_\_\_\_\_  
**(Alternate date or location must be specified in local approval)**

5. Indicate type of activity to be carried on during event:

Dance \_\_\_ Reception \_\_\_ Fund Raiser \_\_\_ Beer Garden  Sampling/Tasting \_\_\_

Other \_\_\_\_\_

6. Description of area to be licensed

Inside building, dimensions of area to be covered **IN FEET** 90 x 60  
 (not square feet or acres)

\*Outdoor area dimensions of area to be covered **IN FEET** \_\_\_\_\_ x \_\_\_\_\_

**\*SKETCH OF OUTDOOR AREA (or attach copy of sketch) (sample sketch)**

If outdoor area, how will premises be enclosed?

\_\_\_ Fence; \_\_\_ snow fence \_\_\_ chain link \_\_\_ cattle panel  
 \_\_\_ other \_\_\_\_\_

\_\_\_ Tent

7. How many attendees do you expect at event? 500

8. If over 150 attendees. Indicate the steps that will be taken to prevent underage persons from obtaining alcohol beverages. (Attach separate sheet if needed)

IDs are checked; uniform wrist bands are issued; uniform cups are used

9. Will premises to be covered by license comply with all Nebraska sanitation laws? YES  NO

a. Are there separate toilets for both men and women? YES  NO

10. **Where will you be purchasing your alcohol?**

Wholesaler \_\_\_\_\_ Retailer X Both \_\_\_\_\_ BYO \_\_\_\_\_  
(includes wineries)

11. Will there be any games of chance operating during the event? YES  NO

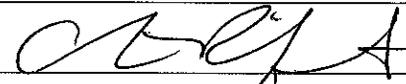
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12. Any other information or requests for exemptions: \_\_\_\_\_

13. Name and **telephone number/cell phone number** of immediate **supervisor**. This person will be at the location of the event when it occurs, able to answer any questions from Commission and/or law enforcement before and during the event, and who will be responsible for ensuring that any applicable laws, ordinances, rules and regulations are adhered to. **PLEASE PRINT LEGIBLY**

Print name of Event Supervisor Chris Rainforth

Signature of Event Supervisor 

Event Supervisor phone: Before 402-721-9683 During 402-490-0910

Email address chris.rainforth@berganknights.org

**Consent of Authorized Representative/Applicant**

14. I declare that I am the authorized representative of the above named license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.

sign here  Activities Director 1/8/16  
Authorized Representative/Applicant Title Date

**Chris Rainforth**  
\_\_\_\_\_  
Print Name

This individual must be listed on the application as an officer or stockholder unless a letter has been filed appointing an individual as the catering manager allowing them to sign all SDL applications.

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**Application for Special Designated License  
Under Nebraska Liquor Control Act  
Affidavit of Non-Profit Status**

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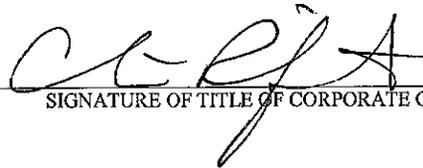
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Archbishop Bergan Booster Club

NAME OF CORPORATION

47-0811639

FEDERAL ID NUMBER

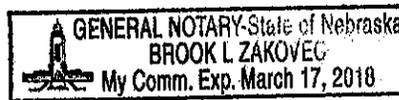


SIGNATURE OF TITLE OF CORPORATE OFFICERS

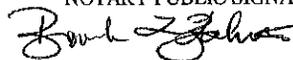
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SUBSCRIBED IN MY PRESENCE AND SWORN TO BEFORE ME THIS 8 DAY OF

January, 2016



NOTARY PUBLIC SIGNATURE & SEAL



**APPLICATION FOR SPECIAL DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION  
301 CENTENNIAL MALL SOUTH  
PO BOX 95046  
LINCOLN, NE 68509-5046  
PHONE: (402) 471-2571  
FAX: (402) 471-2814  
Website: [www.lcc.nebraska.gov/](http://www.lcc.nebraska.gov/)  
Email Applications: michelle.porter@nebraska.gov

DO YOU NEED POSTERS? YES  NO

**NON PROFIT APPLICANTS**

(Check one that best applies)

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**LIQUOR LICENSE HOLDERS**

Liquor license number and class (i.e. C-55441)

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ADDRESS: 545 E. 4th St.

CITY Fremont, NE

ZIP 68025

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ADDRESS: 431 N. Union St.

CITY Fremont, NE

ZIP 68025

COUNTY and COUNTY # Dodge #5

- a. Is this location within the city/village limits? YES  NO
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4. Date(s) and Time(s) of event (no more than six (6) **consecutive** days on one application)

|                              |                      |                      |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Date<br>2/19/2016            | Date                 | Date                 | Date                 | Date                 | Date                 |
| <b>Hours</b><br>From<br>5 pm | <b>Hours</b><br>From | <b>Hours</b><br>From | <b>Hours</b><br>From | <b>Hours</b><br>From | <b>Hours</b><br>From |
| To<br>11 pm                  | To                   | To                   | To                   | To                   | To                   |

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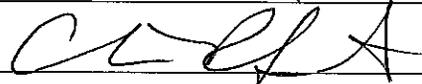
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Print name of Event Supervisor Chris Rainforth

Signature of Event Supervisor 

Event Supervisor phone: Before 402-721-9683 During 402-490-0910

Email address chris.rainforth@berganknights.org

Consent of Authorized Representative/Applicant

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sign here  Activities Director 1/8/16  
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Chris Rainforth  
Print Name

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Under Nebraska Liquor Control Act  
Affidavit of Non-Profit Status**

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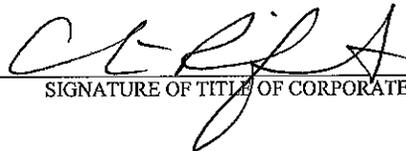
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Archbishop Bergan Booster Club

NAME OF CORPORATION

47-0811639

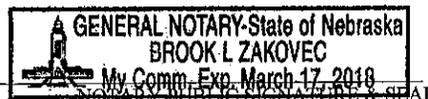
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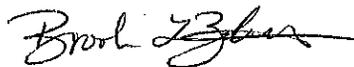
  
SIGNATURE OF TITLE OF CORPORATE OFFICERS

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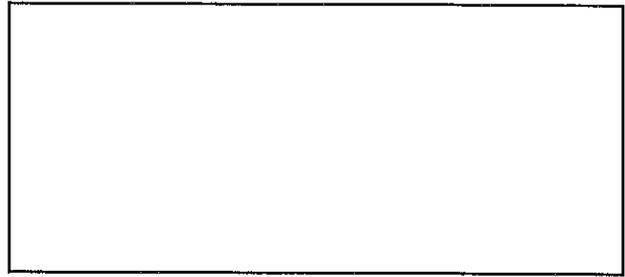
Sammy, 2016





**APPLICATION FOR SPECIAL DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION  
301 CENTENNIAL MALL SOUTH  
PO BOX 95046  
LINCOLN, NE 68509-5046  
PHONE: (402) 471-2571  
FAX: (402) 471-2814  
Website: [www.lcc.nebraska.gov/](http://www.lcc.nebraska.gov/)  
Email Applications: [michelle.porter@nebraska.gov](mailto:michelle.porter@nebraska.gov)



DO YOU NEED POSTERS? YES  NO

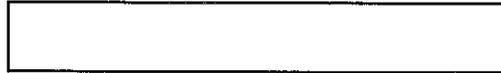
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|                   |              |              |              |              |              |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Date<br>2/26/2016 | Date         | Date         | Date         | Date         | Date         |
| <b>Hours</b>      | <b>Hours</b> | <b>Hours</b> | <b>Hours</b> | <b>Hours</b> | <b>Hours</b> |
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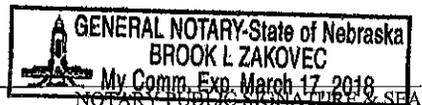


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ZIP 68025

3. Location where event will be held; name, address, city, county, zip code

BUILDING NAME St. Patrick's Auditorium

ADDRESS: 431 N. Union St.

CITY Fremont, NE

ZIP 68025

COUNTY and COUNTY # Dodge #5

a. Is this location within the city/village limits? YES  NO

b. Is this location within the 150' of church, school, hospital or home for aged/indigent or for veterans and/or wives? YES  NO

c. Is this location within 300' of any university or college campus? YES  NO

4. Date(s) and Time(s) of event (no more than six (6) consecutive days on one application)

|                              |                      |                      |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Date<br>3/4/2016             | Date                 | Date                 | Date                 | Date                 | Date                 |
| <u>Hours</u><br>From<br>5 pm | <u>Hours</u><br>From | <u>Hours</u><br>From | <u>Hours</u><br>From | <u>Hours</u><br>From | <u>Hours</u><br>From |
| To<br>11 pm                  | To                   | To                   | To                   | To                   | To                   |

a. Alternate date: \_\_\_\_\_

b. Alternate location: \_\_\_\_\_  
(Alternate date or location must be specified in local approval)

5. Indicate type of activity to be carried on during event:

Dance \_\_\_ Reception \_\_\_ Fund Raiser \_\_\_ Beer Garden x Sampling/Tasting \_\_\_  
Other \_\_\_\_\_

6. Description of area to be licensed

Inside building, dimensions of area to be covered **IN FEET** 90 x 60  
(not square feet or acres)

\*Outdoor area dimensions of area to be covered **IN FEET** \_\_\_\_\_ x \_\_\_\_\_

\***SKETCH OF OUTDOOR AREA (or attach copy of sketch) (sample sketch)**

If outdoor area, how will premises be enclosed?

\_\_\_ Fence; \_\_\_ snow fence \_\_\_ chain link \_\_\_ cattle panel  
\_\_\_ other \_\_\_\_\_

\_\_\_ Tent

7. How many attendees do you expect at event? 500

8. If over 150 attendees. Indicate the steps that will be taken to prevent underage persons from obtaining alcohol beverages. (Attach separate sheet if needed)

IDs are checked; uniform wrist bands are issued; uniform cups are used

9. Will premises to be covered by license comply with all Nebraska sanitation laws? YES  NO

a. Are there separate toilets for both men and women? YES  NO

10. Where will you be purchasing your alcohol?

Wholesaler \_\_\_\_\_ Retailer X Both \_\_\_\_\_ BYO \_\_\_\_\_  
(includes wineries)

11. Will there be any games of chance operating during the event? YES  NO

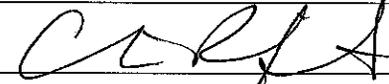
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12. Any other information or requests for exemptions: \_\_\_\_\_

13. Name and telephone number/cell phone number of immediate supervisor. This person will be at the location of the event when it occurs, able to answer any questions from Commission and/or law enforcement before and during the event, and who will be responsible for ensuring that any applicable laws, ordinances, rules and regulations are adhered to. PLEASE PRINT LEGIBLY

Print name of Event Supervisor Chris Rainforth

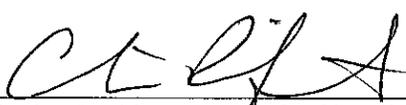
Signature of Event Supervisor 

Event Supervisor phone: Before 402-721-9683 During 402-490-0910

Email address chris.rainforth@berganknights.org

Consent of Authorized Representative/Applicant

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sign here   
Authorized Representative/Applicant

Activities Director 1/8/16  
Title Date

Chris Rainforth  
Print Name

This individual must be listed on the application as an officer or stockholder unless a letter has been filed appointing an individual as the catering manager allowing them to sign all SDL applications.

The law requires that no special designated license provided for by this section shall be issued by the Commission without the approval of the local governing body. For the purposes of this section, the local governing body shall be the city or village within which the particular place for which the special designated license is requested is located, or if such place is not within the corporate limits of a city or village, then the local governing body shall be the county within which the place for which the special designated license is requested is located.

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**Application for Special Designated License  
Under Nebraska Liquor Control Act  
Affidavit of Non-Profit Status**

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Archbishop Bergan Booster Club

NAME OF CORPORATION

47-0811639

FEDERAL ID NUMBER

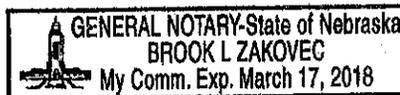


SIGNATURE OF TITLE OF CORPORATE OFFICERS

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SUBSCRIBED IN MY PRESENCE AND SWORN TO BEFORE ME THIS 8 DAY OF

January, 2016

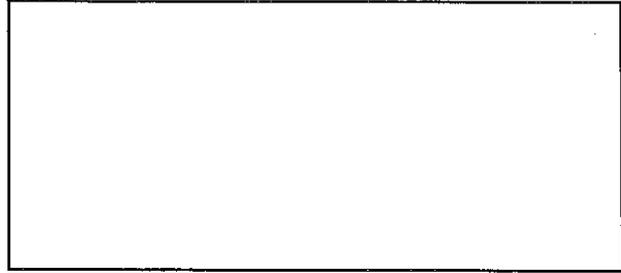


NOTARY PUBLIC SIGNATURE & SEAL



**APPLICATION FOR SPECIAL DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION  
301 CENTENNIAL MALL SOUTH  
PO BOX 95046  
LINCOLN, NE 68509-5046  
PHONE: (402) 471-2571  
FAX: (402) 471-2814  
Website: [www.lcc.nebraska.gov/](http://www.lcc.nebraska.gov/)  
Email Applications: [michelle.porter@nebraska.gov](mailto:michelle.porter@nebraska.gov)



DO YOU NEED POSTERS? YES  NO

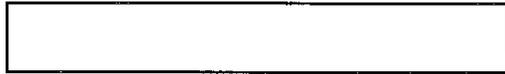
**NON PROFIT APPLICANTS**

(Check one that best applies)

Municipal  Political  Fine Arts  Fraternal  Religious  Charitable  Public Service

**LIQUOR LICENSE HOLDERS**

Liquor license number and class (i.e. C-55441)



**COMPLETE ALL QUESTIONS**

1. Type of alcohol to be served and/or consumed: Beer  Wine  Distilled Spirits

2. Licensee name (last, first), corporate name or limited liability company (LLC) name  
(As it reads on your liquor license)

NAME: Archbishop Bergan Booster Club

ADDRESS: 545 E. 4th St.

CITY Fremont, NE

ZIP 68025

3. Location where event will be held; name, address, city, county, zip code

BUILDING NAME St. Patrick's Auditorium

ADDRESS: 431 N. Union St.

CITY Fremont, NE

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COUNTY and COUNTY # Dodge #5

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|                              |                      |                      |                      |                      |                      |
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| <u>Hours</u><br>From<br>5 pm | <u>Hours</u><br>From | <u>Hours</u><br>From | <u>Hours</u><br>From | <u>Hours</u><br>From | <u>Hours</u><br>From |
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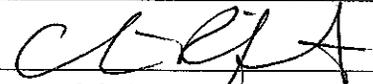
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Print name of Event Supervisor Chris Rainforth

Signature of Event Supervisor 

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Email address chris.rainforth@berganknights.org

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Activities Director 1/8/16  
Title Date

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Print Name

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FEDERAL ID NUMBER

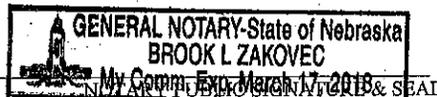


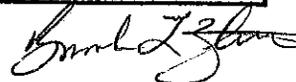
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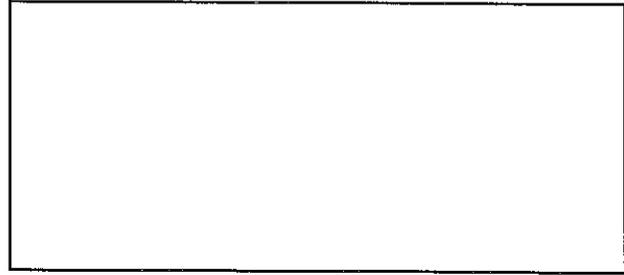
January, 2016





**APPLICATION FOR SPECIAL DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION  
301 CENTENNIAL MALL SOUTH  
PO BOX 95046  
LINCOLN, NE 68509-5046  
PHONE: (402) 471-2571  
FAX: (402) 471-2814  
Website: [www.lcc.nebraska.gov/](http://www.lcc.nebraska.gov/)  
Email Applications: [michelle.porter@nebraska.gov](mailto:michelle.porter@nebraska.gov)



DO YOU NEED POSTERS? YES  NO

**NON PROFIT APPLICANTS**

(Check one that best applies)

Municipal  Political  Fine Arts  Fraternal  Religious  Charitable  Public Service

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|                              |                      |                      |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Date<br>3/18/2016            | Date                 | Date                 | Date                 | Date                 | Date                 |
| <b>Hours</b><br>From<br>5 pm | <b>Hours</b><br>From | <b>Hours</b><br>From | <b>Hours</b><br>From | <b>Hours</b><br>From | <b>Hours</b><br>From |
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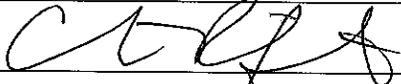
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Activities Director 1/8/16  
Title Date

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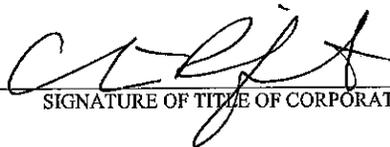
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NAME OF CORPORATION

47-0811639

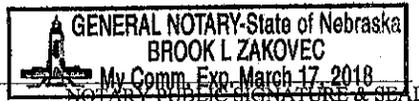
FEDERAL ID NUMBER

  
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SUBSCRIBED IN MY PRESENCE AND SWORN TO BEFORE ME THIS 8 DAY OF

January, 2016



  
NOTARY PUBLIC SIGNATURE & SEAL

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREMONT, NEBRASKA, APPROVING SIX SPECIAL DESIGNATED PERMIT APPLICATIONS FOR ST. PATRICK'S CHURCH

RESOLVED that the Fremont City Council approve the applications for a Special Designated permit as outlined herein.

| <u>Requestor:</u> | <u>Date:</u>      | <u>Purpose:</u> | <u>Property</u>          |
|-------------------|-------------------|-----------------|--------------------------|
| Archbishop Bergan | February 12, 2016 | Beer Garden     | St. Patrick's Auditorium |
| Booster Club      | February 19, 2016 | Beer Garden     | St. Patrick's Auditorium |
|                   | February 26, 2016 | Beer Garden     | St. Patrick's Auditorium |
|                   | March 4, 2016     | Beer Garden     | St. Patrick's Auditorium |
|                   | March 11, 2016    | Beer Garden     | St. Patrick's Auditorium |
|                   | March 18, 2016    | Beer Garden     | St. Patrick's Auditorium |

PASSED AND APPROVED THIS 26TH DAY OF JANUARY , 2016

---

Scott Getzschman, Mayor

ATTEST:

---

Tyler Ficken, City Clerk

## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: TYLER FICKEN, CITY CLERK

DATE: JANUARY 18, 2016

SUBJECT: CONSUME ALCOHOL

Recommendation: Move to approve Resolution

Background: Per State Statute and City Code consumption of alcohol on public property must be approved by the local government.

#

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREMONT, NEBRASKA, APPROVING CONSUMPTION OF ALCOHOLIC BEVERAGES ON CITY PROPERTY AS FOLLOWS: CHRISTENSEN FIELD (10/29/16)

| <u>Requestor:</u>        | <u>Date:</u>      | <u>Purpose:</u>   | <u>City Property</u> |
|--------------------------|-------------------|-------------------|----------------------|
| Erika DelaSancha         | October 29, 2016  | Quinceanera       | Christensen Field    |
| Serena Riecken           | October 22, 2016  | Wedding Reception | Christensen Field    |
| Omaha Chapter AMCA, Inc. | February 26, 2016 | Event Banquet     | Christensen Field    |

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2016

\_\_\_\_\_  
Scott Getzschman, Mayor

ATTEST:

\_\_\_\_\_  
Tyler Ficken, City Clerk

CITY OF  
**FREMONT**  
NEBRASKA PATHFINDERS

PERMISSION TO CONSUME ALCOHOL ON CITY PROPERTY FORM  
RETURN FORM **IMMEDIATELY** TO THE OFFICE OF THE CITY CLERK.

FAX OR MAIL THE FORM:

CITY CLERK, 400 EAST MILITARY, FREMONT NE 68025 FAX: 402.727.2778

*You cannot consume alcohol on City property without City Council approval. City Council meets the 2<sup>nd</sup> and last Tuesday of every month. Agenda deadline is Thursday before the meeting.*

On behalf of Erika Delasancha M., I respectfully request permission  
Organization or Individual

to consume alcohol beverages on 10/20/2016 at Main Arena  
Date Location

for a Quinceanera  
Type of Event

**\*\*Please indicate which facility you will be renting\*\***

**Christensen Field**

**City Auditorium**

I understand that I must contract with a retail liquor license holder to procure a **special designated permit** from the City Council and the Nebraska Liquor Control Commission. The City Council meets the 2<sup>nd</sup> and last Tuesday of every month. The alcohol caterer can advise you of necessary time frames or you can call the City Clerk's office with questions regarding Special Designated Permits at 402/727-2633. I further understand that I must hire security for the event in the number as required by the Parks and Recreation Department and the Chief of Police. The security must be hired at least two weeks prior to the event.

**I have read and understand the printed requirements for the facility that I have indicated above:**

Erika Delasancha  
Print Name  
1015 N. Pierce St #41  
Fremont, NE 68025  
Address City State & Zip

Erika Delasancha  
Signature  
402 317 9438  
Phone

The Fremont City Council and Park Board have approved the following regulations for renting City owned facilities with alcohol consumption:

- 1) All events held at Parks and Recreation facilities must have a special designated liquor permit. Renters must contact a retail liquor license holder to cater their event. Renters will not be allowed to provide or serve their own alcohol. Renters must book their event in enough time to obtain approval by the City Council to consume on City property. Renter's chosen caterer must have at least 5 days prior and at least 12 working days after the City Council approves the special designated permit request for the Nebraska Liquor Control Commission to process the permit. The City Council meets the 2<sup>nd</sup> and last Tuesday of every month.
  
- 2) All events using Parks and Recreation facilities and serving alcohol must provide security for the event as required by the Parks and Recreation Department and the Fremont Police Chief. Contact the Custodian at 720-1197 at least two weeks prior to your event and he will get security needs approved by the Police Chief. Larger events may need to meet directly with the Police Chief.

**SECURITY OPTIONS**

|                         |                |                      |
|-------------------------|----------------|----------------------|
| Fremont Police Dept     | Matt Hultquist | 727-2680 or 306-6173 |
| Old West Pride Security | Randy Quiring  | 721-5747             |
| Signal 88 Security      | Jodi Wimer     | 727-1119 or 459-1133 |

- 3) All events using Parks and Recreation facilities and serving alcohol must pay an event deposit as follows:

|        |   |
|--------|---|
| \$200  | for events with an attendance of 300 people or less |
| \$500  | for events with attendance of 301-600 people        |
| \$1500 | for events with attendance over 600 people          |

**FREMONT PARKS & RECREATION**  
**400 E. Military Ave.**  
**Fremont, NE 68025**  
**Phone: 402/727-2630**  
**FAX: 402/727-2667**

CITY OF  
**FREMONT**  
NEBRASKA PATHFINDERS

PERMISSION TO CONSUME ALCOHOL ON CITY PROPERTY FORM  
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FAX OR MAIL THE FORM:

CITY CLERK, 400 EAST MILITARY, FREMONT NE 68025 FAX: 402.727.2778

*You cannot consume alcohol on City property without City Council approval. City Council meets the 2<sup>nd</sup> and last Tuesday of every month. Agenda deadline is Thursday before the meeting.*

On behalf of Serena Piecken, I respectfully request permission  
Organization or Individual

to consume alcohol beverages on Oct 22, 2016 at Christensen Field  
Date Location

for a Wedding Reception  
Type of Event

**\*\*Please indicate which facility you will be renting\*\***

**Christensen Field**

**City Auditorium**

I understand that I must contract with a retail liquor license holder to procure a **special designated permit** from the City Council and the Nebraska Liquor Control Commission. The City Council meets the 2<sup>nd</sup> and last Tuesday of every month. The alcohol caterer can advise you of necessary time frames or you can call the City Clerk's office with questions regarding Special Designated Permits at 402/727-2633. I further understand that I must hire security for the event in the number as required by the Parks and Recreation Department and the Chief of Police. The security must be hired at least two weeks prior to the event.

**I have read and understand the printed requirements for the facility that I have indicated above:**

Serena Piecken  
Print Name

Serena Piecken  
Signature

1950 N Main Fremont, NE  
Address City State & Zip 68025

402.521.0275  
Phone

CITY OF  
**FREMONT**  
NEBRASKA PATHFINDERS

PERMISSION TO CONSUME ALCOHOL ON CITY PROPERTY FORM  
RETURN FORM **IMMEDIATELY** TO THE OFFICE OF THE CITY CLERK.

FAX OR MAIL THE FORM:

CITY CLERK, 400 EAST MILITARY, FREMONT NE 68025 FAX: 402.727.2778

*You cannot consume alcohol on City property without City Council approval. City Council meets the 2<sup>nd</sup> and last Tuesday of every month. Agenda deadline is Thursday before the meeting.*

On behalf of Omaha Chapter AMCA, INC respectfully request permission  
Organization or Individual

to consume alcohol beverages on Febr 26, 16 at Christensen Field  
Date Location

for a M/C SHOW & MEET - EVENING BANQUET  
Type of Event MEMBERS ONLY

**\*\*Please indicate which facility you will be renting\*\***

**Christensen Field**

**City Auditorium**

I understand that I must contract with a retail liquor license holder to procure a **special designated permit** from the City Council and the Nebraska Liquor Control Commission. The City Council meets the 2<sup>nd</sup> and last Tuesday of every month. The alcohol caterer can advise you of necessary time frames or you can call the City Clerk's office with questions regarding Special Designated Permits at 402/727-2633. I further understand that I must hire security for the event in the number as required by the Parks and Recreation Department and the Chief of Police. The security must be hired at least two weeks prior to the event.

I have read and understand the printed requirements for the facility that I have indicated above:

Scott Swaney  
Print Name

[Signature]  
Signature

PO BOX 1712 BELLEVUE NE  
Address City State & Zip 68005

402 / 660 / 5151  
Phone

## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL  
FROM: Jeff Elliott Chief of Police  
DATE: 01-18-2016  
SUBJECT: III Corp Drug Task Force Inter-Local Agreement

Recommendation: Move to accept and approve the III CORPS Task Force Inter-local Agreement in effect from Oct 1<sup>st</sup> 2015 through Oct 1<sup>st</sup> 2016 and authorize the Mayor to sign all related documents

Background: The III CORPS Inter-local Agreement allows the Fremont Police and other agencies to work together in their respective jurisdictions combating drugs and violent crime.

This Inter-local includes all of the agencies involved with the III CORPS Task Force who provide match money for operations. Those agencies included in the Inter-local are the Fremont Police Department, Dodge County Sheriff's Office, Blair Police Department, Cuming County Sheriff's Office, Saunders County Sheriff's Office, and the Wahoo Police Department.

Fiscal Impact: The Inter-local will generate \$138,932 in match money for the III CORPS Task Force.

For City Clerk use:

\_\_\_\_\_ 1<sup>st</sup>  
\_\_\_\_\_ 2<sup>nd</sup>  
\_\_\_\_\_ ayes \_\_\_\_\_ nays

10A1

# INTERLOCAL COOPERATION AGREEMENT | 2015-16

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Pursuant to Neb. Rev. Stat. §13-801 et seq. (Reissue 2012), it is hereby agreed by and between the below listed counties and cities; that the counties and cities shall hereby enter into an interlocal cooperation agreement consistent with the Interlocal Cooperation Act and with the following terms and conditions to wit:

1. The counties and cities included within this agreement are as follows: Counties of Dodge, Saunders and Cuming and the cities of Fremont, Blair, Wahoo, Ashland, and Yutan.
2. The purpose of this agreement shall be to identify, apprehend and facilitate the prosecution of drug dealers and offenders within the area set forth above. The law enforcement agencies included within the described jurisdictions above will be participating in such drug enforcement and shall comprise a group known as III CORPS.
3. This agreement shall be made by and between III CORPS and the aforementioned agencies and shall take effect on October 1, 2015 and shall terminate upon when the purpose for which it has been entered into no longer exists, and it may be renewed, modified, extended or continued, unless earlier termination is agreed to by-and-between the parties as provided herein.
4. At any time during the operative dates of this agreement, any member of this compact that wishes to terminate their participation in the compact may do so by providing written notice of such intent not less than sixty (60) days prior to said termination. Notice shall be given to the established Board at a regular scheduled meeting.
5. This Agreement does not create a separate legal entity under the Interlocal Cooperation Act. This Agreement does not contemplate acquiring, holding or disposing of joint property nor does it contemplate the levying or collecting of any tax.
6. III CORPS will establish a Board which shall be a committee that will be responsible to oversee and establish priority cases for the III CORPS officers. This Board will also decide policy issues and ensure that the III CORPS officers are following established guidelines adopted by III CORPS. The III CORPS Board shall be comprised of a representative and one alternate from each member agency. Each member agency shall be responsible for selecting the representative and alternate from their respective agency. The term of the member shall be one year, however, the member may be reappointed.
7. Each party to this agreement shall be responsible for supplying sufficient man power necessary to ensure the reasonable safety of the investigators. Each member of the agreement shall also be responsible for supplying manpower to assist investigators with the execution of search warrants, arrest warrants, and other investigative activities as may be required. However, in no event shall liability arise to any party of this agreement for harm sustained by an officer who is engaged in activity pursuant to III CORPS and each party hereto agrees to hold all other parties harmless for injury, death, earning impairment, bodily disfigurement, or other physical and mental disability incurred by an officer while engaged in III CORPS activities.
8. It is further understood and agreed that the prerogatives and responsibilities of supervision and/or discipline of personnel of III CORPS members acting hereunder shall at all times remain the responsibility and right of the III CORPS members respectively.

9. It is further understood and agreed between the parties that the personnel of the III CORPS member who, may from time to time, act in purported furtherance of this agreement whether singly or in concert with or without actual implied authorization, remain at all times and for all purposes the employees of their respective employers, and such agency/employers shall be solely responsible and accountable for their own employee and their employee's acts and omissions.
10. Personnel of III CORPS and III CORPS members shall forward reports, records, etc. as may be applicable in reference to any investigative work and provide assistance to local law enforcement personnel supplied by III CORPS and its members to the prosecutor's office in a timely manner.
11. It is further agreed and understood that III CORPS members and their respective personnel acting in furtherance of this agreement, whether in an investigative or support capacity, shall, at all times, comply with all policies, procedures and guidelines of III CORPS now or hereafter established.
12. Except as otherwise provided, equipment of III CORPS and III CORPS members, which may be utilized in furtherance of this agreement, shall at all times remain the property of the contributing agency which shall be sole responsibility for maintenance, repair, ordinary wear and tear, and damage, absent gross negligence or willful at of another.
13. The III CORPS Board shall meet monthly, or at least quarterly, to discuss on-going investigations, to review activity by the III CORPS officers, and provide assistance to such officers. The monthly meetings shall be held at a time and place to be set by the Board. The Board shall elect a chairman to lead each meeting and ensure that an agenda is followed. The term of this chairman shall be one year. Re-election of an existing chairman is allowed. The III CORPS chairman shall have the authority to act on behalf of III CORPS concerning matters of contractual agreements. In no event shall any party to this agreement be liable for debts of III CORPS in excess of III CORPS budget. All matters of expenditures shall be the decision of the III CORPS Board.
14. If III CORPS is involved with the seizure of property and/or the investigation which results in the seizure of property, reports pertaining to the property seized and/or the property subject to potential federal forfeiture shall be submitted immediately upon seizure to the appropriate federal justice agencies. All federal forfeitures obtained through III CORPS resources shall be considered income from the III CORPS program. If an individual agency action results in a forfeiture, and the action did not involve federally funded activities, the forfeiture proceeds may be disbursed pursuant to statutory guidelines without classification as program income for grant purposes.
15. It is further agreed and understood that the parties hereto and the III CORPS members will cooperate in all respects to enhance the furtherance of the purpose of III CORPS and this agreement will be liberally construed to that end.

16. As part of this Agreement, applications may be made for grant funds, including funding provided in the Nebraska Commission on Law Enforcement and Criminal Justice Grant funding. In the event grant(s) is/are awarded, the grant application/award conditions shall become a part of this agreement. The budget(s) submitted and approved by the Nebraska Crime Commission or Grant fund source as part of the grant shall become the operating budget of III CORPS. Any variations in budget or procedures will be consistent with State and Federal guidelines, as per grant requirements, and agreed upon by a majority of committee members.
17. It is further understood and agreed that should funding of III CORPS grant be substantially reduced or eliminated, or legislative or judicial action prevent any party's ability to perform hereunder, that this agreement may terminate, but that failure to obtain grant funds shall not require termination. Upon termination of this agreement as set forth in this paragraph, all proceeds and receipts shall be returned to the various III CORPS members on proportionate basis to their contributors.
18. The resolutions passed by the political subdivisions of the III CORPS member agencies will become a part of this agreement by reference and hereto attached.
19. Each party hereto shall pay their pro rata share of costs on or before December 31<sup>st</sup> of each year during the term of this agreement. For purposes of this agreement, each party's pro rata share shall be that percentage of the total population of each member jurisdiction as compared to the combined total population of all parties hereto. In the case of Dodge County, the population of Fremont shall be excluded from its population. Each party's pro rata share shall either be paid in cash or in kind. For any party to receive credit for in kind payment, a written request shall be submitted to the III CORPS Board, which request shall specify the in kind service for which the party is requesting credit. Upon approval of a majority of the Board, the requesting party shall receive the appropriate credit.
20. If any party is in default of payment of any sums due and owing or does not provide the in kind service as per the agreement between the party and III CORPS Board prior to December 31<sup>st</sup> of each year, the defaulting party may be removed and terminated from this agreement; provided, however, prior to removal and termination, the defaulting party shall be given a written notice of the event of default and, if the defaulting party has not cured such default within sixty (60) days from the date of receipt of the notice of default, the defaulting party shall be deemed to be removed from the agreement and all rights thereto shall be terminated; provided, further, that any sums accruing prior to the date of removal and termination shall survive termination and shall remain due and payable to the III CORPS Board.

# INTERLOCAL COOPERATION AGREEMENT | 2015-16

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CITY OF FREMONT

\_\_\_\_\_  
Scott Getzschman, Mayor

Attest:

Approved as to form and content:

\_\_\_\_\_  
Tyler Ficken, City Clerk

\_\_\_\_\_  
Paul Payne, City Attorney

RESOLUTION NO. 2016-

A Resolution of the City Council of the City of Fremont, Nebraska to allow the Mayor to sign the III Corps Inter-local Agreement.

WHEREAS, it is in the best interest of the City of Fremont to participate in the III Corps Drug Task Force; and,

WHEREAS, it is in the best interest of the members of the III Corps Drug Task Force to participate in an Inter-Local agreement with the City of Fremont; and,

WHEREAS, the Inter-Local Agreement will provide cooperation between law enforcement agencies of the City of Fremont, County of Dodge, City of Blair, City of Wahoo, County of Cuming and County of Saunders; and,

WHEREAS, participation in an Inter-Local Agreement and cooperation between the above listed agencies will increase the effectiveness of the investigative efforts in drug and violent crime cases in the jurisdictions listed; and

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF FREMONT, NEBRASKA: that the Mayor is hereby authorized to sign this resolution and other necessary documents to implement and complete the III Corp Inter-Local Agreement between the City of Fremont and other members of the III Corps Drug Task Force.

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2016.

\_\_\_\_\_  
SCOTT GETZSCHMAN, MAYOR  
ATTEST:

) CITY SEAL

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

## STAFF REPORT

**TO:** Honorable Mayor and City Council

**FROM:** Tyler Ficken, City Clerk

**DATE:** January 21, 2016

**SUBJECT:** City Council approval of a Resolution approving the Redevelopment Agreement for the Fountain Springs Estates Housing Redevelopment Project and Authorizing the Issuance of Tax Increment Financing Indebtedness

**Recommendation:** Move to approve the Resolution

**Background:** City Council shall act on a resolution

**Fiscal Impact:** N/A

**CITY COUNCIL OF THE  
CITY OF FREMONT, NEBRASKA**

**RESOLUTION NO. 2016-\_\_\_\_\_**

(Redevelopment Agreement for the  
Fountain Springs Estates Housing Redevelopment Project)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREMONT,  
NEBRASKA APPROVING THE REDEVELOPMENT AGREEMENT FOR THE  
FOUNTAIN SPRINGS ESTATES HOUSING REDEVELOPMENT PROJECT AND  
AUTHORIZING THE ISSUANCE OF TAX INCREMENT FINANCING  
INDEBTEDNESS.**

WHEREAS, the City Council of the City of Fremont, Nebraska via Resolution No. 2015-\_\_\_\_ dated December 29, 2015 approved and adopted an Amendment to the Redevelopment Plan for the 23<sup>rd</sup> & Bell Redevelopment Area in the City of Fremont, Nebraska and a Cost-Benefit Analysis for the Fountain Springs Estates Housing Redevelopment Project (the “Project”) pursuant to the Nebraska Community Development Law codified at Neb. Rev. Stat. §§ 18-2101 et seq. (the “Act”);

WHEREAS, a copy of the redevelopment agreement by and between the Community Development Agency of the City of Fremont, Nebraska (the “CDA”) and Fountain Springs Estates, LLC, a Nebraska limited liability company, that will implement and govern the redevelopment aspects of the Project (the “Redevelopment Agreement”) is attached as Attachment “A” and incorporated herein by this reference;

WHEREAS, on January \_\_, 2016, a meeting of the City Council was held at the Fremont City Council Chambers, 400 East Military Road, in Fremont, Nebraska in order to determine whether the Redevelopment Agreement should be approved;

WHEREAS, the Amendment to the Redevelopment Plan will, in accordance with the present and future needs of the City of Fremont, promote the health, safety, morals, order, convenience, prosperity and the general welfare of the community in conformance with the legislative declarations and determinations set forth in the Act;

WHEREAS, the Amendment to the Redevelopment Plan is feasible and is in conformance with the general plan for development and its objectives are being accomplished in the Redevelopment Agreement for the Project;

WHEREAS, the Project would not be economically feasible as designed without the use of tax increment financing; the Project as designed would not occur in the redevelopment area without the use of tax increment financing; and the Project is in the long-term best interests of the community;

WHEREAS, the City Council has reviewed the Redevelopment Agreement and has found it to be in conformity with the Act and the general plan for development of the City of Fremont, and in the best interests of the City of Fremont; and

WHEREAS, pursuant to the provisions of the Act and in light of the foregoing findings and determinations, the City Council desires to approve the Redevelopment Agreement.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Fremont, Nebraska does hereby approve and adopt the Redevelopment Agreement;

BE IT FURTHER RESOLVED, by the City Council that the CDA of the City of Fremont is hereby authorized, following the lapse of thirty 30 days after the approval of the Redevelopment Agreement, to issue TIF Indebtedness in an amount not to exceed Two Hundred Seventy Nine Thousand Three Hundred and No/100 Dollars (\$279,300.00) as set forth in the Redevelopment Agreement, with such TIF Indebtedness to be repaid solely from the Tax Increment created by the Project and does not represent the general obligation of the CDA nor the City of Fremont; and

BE IT FURTHER RESOLVED, that the CDA is hereby authorized to execute and deliver the Redevelopment Agreement and to take all such other actions contemplated and required by the Redevelopment Agreement.

DATED THIS \_\_\_ day of January, 2016.

CITY OF FREMONT, NEBRASKA

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

ATTEST: \_\_\_\_\_  
City Clerk

## **STAFF REPORT**

**TO:** HONORABLE MAYOR AND CITY COUNCIL

**FROM:** Jean Kaup Van Iperen

**DATE:** January 15, 2016

**SUBJECT:** NENEDD Housing Administration Contract and Subrecipient Agreement for 15-CR-003

**Recommendation:** Move to approve the resolution authorizing the Mayor to sign the Housing Administration Contract and the Subrecipient Agreement between the City and NENEDD for CDBG grant 15-CR-003.

**Background:** In September 2015, the City Council approved an application for \$414,926.00 of Community Development Block Grant funds for owner occupied rehabilitation and rental rehabilitation activities. On October 1, 2015, the City of Fremont received notification from the Nebraska Department of Economic Development (DED) that \$414,926 was awarded for the CDBG program.

The resolution authorizes the Mayor to sign the Housing Administration Contract and the Subrecipient Agreement with Northeast Nebraska Economic Development District (NENEDD) as it relates to the grant. NENEDD will provide Housing Administration for this grant in the amount not to exceed \$38,490.

**Fiscal Impact:** None. The amount of \$38,490 is covered with the grant dollars received.

**NORTHEAST NEBRASKA ECONOMIC DEVELOPMENT DISTRICT  
SERVICE/CONSULTANT AGREEMENT  
FOR HOUSING MANAGEMENT**

THIS AGREEMENT made and entered into by and between the City of Fremont, Nebraska, hereinafter referred to as the City and the Northeast Nebraska Economic Development District, hereinafter referred to as the Consultant.

WITNESSES THAT:

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

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

WHEREAS, the City has been notified of CDBG funds reservation as a result of CDBG application 15-CR-003 for the purposes set forth herein, and

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

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

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

**1. Services to be provided by the Parties**

a. The Consultant shall complete in a satisfactory and proper manner as determined by the City the work activities described in the Scope of Work (Attachment #1 to the contract).

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

**2. Time of Performance**

The effective date of this contract shall be the notice of release of funds date as received by NDED. The termination date of the contract shall be upon receipt of the final performance monitoring review/clearance letter.

**3. Consideration**

The City shall reimburse the Consultant for all allowable expenses agreed upon by the parties to complete the Scope of Work. In no event shall the total amount reimbursed by the City exceed the sum of \$38,490.00 dollars. Reimbursement under this contract shall be based on monthly billings, supported by appropriate documentation. It is expressly understood that claims for reimbursement shall not be submitted in excess of actual, immediate cash requirements necessary to carry out the purposes of this agreement. It is expressly understood that administration of the housing program will be for a maximum amount of \$38,490.00 of CDBG Housing Program Activities. Included in the \$38,490.00 is a \$1,500 fee per unit for lead based paint testing (\$750 for lead inspection; \$500 for risk assessment; and \$250 for clearance testing. See scope of

work for complete breakdown of services.) If additional clearance inspections are needed due to failed clearance an additional fee of \$250 will be assessed for each inspection needed to achieve clearance for the project.

Once Housing Program Activities exceed the grant requirements per Section F of Recitals of the grant contract, additional fees shall be negotiated for the additional basic services needed. The additional services shall be provided as authorized by the City with compensation as a negotiated fee determined at the time of authorization.

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

**4. Records**

The Consultant agrees to maintain such records and follow such procedures as outlined in the grant contract. In general such records will include information pertaining to the contract, obligations and unobligated balances, assets and liabilities, outlays, equal opportunity, labor standards (as appropriate), and performance.

All such records and all other records pertinent to this contract and work undertaken under this contract shall be retained by the Consultant as outlined in the grant contract.

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

**5. Relationship**

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

**6. Suspension, Termination and Close Out**

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

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

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

2). If upon investigation, the Consultant is able to substantiate complete compliance with the terms and conditions of this contract, otherwise allowable costs incurred during the period of suspension will be allowed.

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

**b. Termination for Cause.** If the Consultant fails to comply with the terms and conditions of this contract and any of the following conditions exist:

1). The lack of compliance with the provisions of this contract are of such scope and nature that the City deems continuation of the contract to be substantially detrimental to the interests of the City.

2). The consultant has failed to take satisfactory action as directed by the City or its authorized representative within the time specified by same.

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

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

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

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

3). In the event the City fails to pay the Consultant promptly or within 60 days after invoices are rendered, the City agrees that the Consultant shall have the right to consider said default a breach of this agreement and the duties of the Consultant under this agreement terminated. In such an event, the City shall then promptly pay the Consultant for all services performed and all allowable expenses incurred.

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

## **7. Changes, Amendments, Modifications**

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

## **8. Personnel**

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

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

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

**9. Assignability**

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

**10. Reports and Information**

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

**11. Findings Confidential**

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

**12. Copyright**

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

**13. Compliance With Local Laws**

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

**14. Executive Order 11246, As Amended <http://www.dol.gov/ofccp/regs/statutes/eo11246.htm>**

**15. Title VI of the Civil Rights Act of 1964**

Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits or, or be subjected to discrimination under any program or activity receiving federal financial assistance.

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

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

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

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

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

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

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

e. Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 135, and all applicable rules and orders of the Department issued hereunder prior to the execution of the contract, shall be a condition of the federal financial assistance provided to the project, binding upon the applicant or recipient for such assistance, its successors and assigns. Failure to fulfill these requirements shall subject the applicant or recipient, its consultants and subcontractors, its successors and assigns to those sanctions specified by the grant or loan agreement or contract through which federal assistance is provided, and to such sanctions as are specified by 24 CFR Part 135.

**18. Age Discrimination Act of 1975, As Amended (42 U.S.C. 6161, et.seq.)**

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

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

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

**20. Executive Order 11246, As Amended**

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

**21. Verification of Work Eligibility Status for New Employees.**

The Consultant is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. In this context, "new employees" means employees hired on or after the effective date of this contract. A "federal immigration verification system" means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

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

A failure by the Consultant to adhere to these requirements is violative of the statutory requirements in Neb. Rev. Stat. §4-114 and as such will be deemed a substantial breach of this contract which could result in the Department declaring Consultant to be in default on the contract.

**22. Verification of Lawful Presence for Public Benefits Eligibility (as required of applicants benefited by this contract).**

The Department of Economic Development is prohibited by state law (Neb. Rev. Stat. §4-108) from providing public benefits to a person not lawfully present in the United States.

Public benefits are statutorily defined broadly (see Neb. Rev. Stat. §4-109), with some exemptions from the verification of lawful presence requirement set forth in Neb. Rev. Stat. §4-110. For the purposes of this contract, the Department has determined the Consultant is, in the performance of Consultant's contractual duties, providing public benefits to individuals or households under the statutory definition of public benefits.

Consequently, pursuant to this contract and Neb. Rev. Stat. §§4-108 through 4-114, the Consultant shall have each applicant for public benefits under this contract complete the United States Citizenship Attestation Form, available on the State of Nebraska Department of Administrative Services website at [www.das.state.ne.us](http://www.das.state.ne.us). The attestation form is also reproduced on a following page of this contract.

Such form serves as the applicant's attestation that he or she is a U.S. citizen or a qualified alien under the federal Immigration and Nationality Act, 8 U.S.C. 1101 et seq. (as such federal statute existed on January 1, 2009, or as it may be subsequently amended). If the applicant attests they are a qualified alien, Consultant shall verify the applicant's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.

Consultant shall:

- a. retain the attestation form, and retain any additional verification documentation required because the applicant attested they were a qualified alien.
- b. provide such attestation form and other documentation (or copies thereof) to the Department of Economic Development upon the request of such Department.
- c. maintain aggregate records for the duration of the contract showing: (a) the number of applicants for public benefits under this contract; and, (b) the number of applicants rejected pursuant to the lawful presence requirement (which is the subject matter of the procedural, attestation, and verification requirements set forth in the Nebraska statutes and contractual provisions above).
- d. provide a summary report to the Department of Economic Development, no later than December 31<sup>st</sup> each calendar year, reflecting data for such calendar year (or portion of such year when there is not a full, calendar year of activity under this contract), so as to allow the Department to fulfill its annual reporting obligation to the Nebraska Legislature concerning these "lawful presence" requirements. The Department's annual report to the Nebraska Legislature is due January 31<sup>st</sup> each year.

**23. Conflict of Interest (24CFR570.489 & 2CFR200.318)**

No officer, employee or agent of the Consultant who will participate in the selection, the award, or the administration of this grant may obtain a personal or financial interest or benefit from the activity or have an

interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. It is further required that this stipulation be included in all subcontracts to this contract. Upon written request, exception may be granted upon a case by case basis when it is determined that such an exception will serve to further the purposes of the Act and the effective and efficient administration of the recipient's program or project. These exceptions are granted by DED.

**24. Audits and Inspections**

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

**25. Hold Harmless**

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

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

Attachment #1, Scope of Work, consisting of one page.

Attachment #2, United States Citizenship Attestation Form, consisting of one page.

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

**CITY OF FREMONT, NEBRASKA**

BY \_\_\_\_\_

TITLE Mayor

DATE \_\_\_\_\_

**NORTHEAST NEBRASKA ECONOMIC DEVELOPMENT DISTRICT**

BY  \_\_\_\_\_

TITLE Executive Director

DATE 1/13/16

## ATTACHMENT 1

### SCOPE OF WORK

#### THE CONTRACTOR WILL AS FOLLOWS:

1. Provide housing administrative services for CDBG housing rehabilitation program.
2. Serve as the representative between homeowners, building contractors and the City for rehabilitation projects.
3. Assist program applicants in application completion.
4. Maintain housing rehabilitation project files.
5. Conduct preliminary inspections of eligible homes in Fremont.
6. Prepare all work write-ups and bid specifications.
7. Perform regular construction monitoring inspections.
8. Verify work completed and arrange progress payments to contractors.
9. Perform final inspections and certify completion of work.
10. Provide lead based paint services to include the following:

#### Lead Inspection:

- Travel to and from job location
- Complete residential questionnaire and collect information regarding the unit
- Schematic overview of the unit and photo documentation
- Perform testing utilizing SRF and prepare report
- Perform lead wipe and soil tests
- Prepare samples and file documentation

#### Risk Assessment:

- Identify lead hazards and potential lead hazards upon review of the XFR report and sample reports
- Prepare documentation of observations, hazard control solutions, cost estimates, recommendations, reevaluation, and monitoring schedule

#### Clearance Testing:

- Travel to and from job location
- Visual inspection of the unit in conjunction with lead wipe and soil tests
- Review sample results and prepare clearance documentation for the client, contractor, and client file

11. Provide progress reports to the City of Fremont and Housing Rehabilitation Board.
12. Attend meetings of City as required.
13. Keep current on CDBG housing rehabilitation guidelines.

## ATTACHMENT 2

# United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, I attest as follows:

I am a citizen of the United States.

— OR —

I am a qualified alien under the federal Immigration and Nationality Act, my immigration status and alien number are as follows: \_\_\_\_\_, and I agree to provide a copy of my USCIS documentation upon request.

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States.

**PRINT NAME**

\_\_\_\_\_  
(first, middle, last)

**SIGNATURE**

\_\_\_\_\_

**DATE**

\_\_\_\_\_

## SUBRECIPIENT AGREEMENT

THE SUBRECIPIENT AGREEMENT ("Agreement") is entered into by and between CITY OF FREMONT, Nebraska, a municipal corporation (hereinafter referred to as the "Grantee"), and Northeast Nebraska Economic Development District, (NENEDD.) (hereinafter referred to as the "Subrecipient").

### WITNESSETH:

WHEREAS, the Grantee and the Subrecipient are desirous of entering into an agreement to formalize their relationship; and

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

WHEREAS, the Grantee is the recipient of a Community Development Block Grant (CDBG) Grant # 15-CR-003 to offer Comprehensive Revitalization owner-occupied housing rehabilitation and rental housing rehabilitation, affordable housing programs to its residents. This program will be administered by NENEDD; and

WHEREAS, the Grantee in its capacity as a CDBG grantee, has determined that the Subrecipient can better supervise the rehabilitation activities of the Comprehensive Revitalization owner-occupied housing rehabilitation and rental housing rehabilitation program; and

WHEREAS, both parties to this Agreement understand that neither participant involved herein has in any way, expressly or implied, abrogated any of its individual powers, and that this Agreement does not create any new organization or legal entity;

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

**Section 1. Scope of Work.** The Subrecipient shall implement in a satisfactory and proper manner, as determined by the Grantee, the following activities:

- (a) The "Subrecipient" will use \$414,926 of CDBG Funds of which \$50,000 will be used for owner-occupied single family housing rehabilitation and \$296,436 for single-family housing rental rehabilitation for low-to-moderate income persons within the Comprehensive Revitalization target area (s) in city limits of the City of Fremont, Nebraska. In addition \$38,490 of the funds will be used for housing administration and \$30,000 will be used for general administration.
- (b) The Subrecipient will be responsible for all facets of the design and implementation of the project including the following:

1. Except as provided by Section 6, Uniform Administrative Requirements, compliance with all applicable state and federal requirements contained in the Statement of Assurances submitted with the Grantee's application for CDBG Funds assistance dated September 29, 2015 and the Community Development Block Grant Program Administration Manual.

Supervision of housing and general administration.

- (c) The Subrecipient will receive, review, and approve all requests for payment for the items contained in Item #1 above, and prepare and submit such requests to the Grantee in a timely fashion in accordance established with procedures.
- (d) All matching funds for this project will be monitored solely by the "Subrecipient", and reported to DED as required. In no event will NENEDD be responsible for or provide matching funds to this affordable housing project.
- (e) The "Subrecipient" must demonstrate this project serves and fulfills the CDBG Program national objective of benefiting low-to-moderate income persons.

**Section 2. *Payment of Design and Costs Incurred by the Subrecipient.*** In consideration of the Subrecipient's acceptance of the responsibilities described in Section 1, above, the Grantee agrees to the following:

- (a) Upon receipt of a valid claim for payment from the Subrecipient for allowable project costs as specified in the Grantee's CDBG Agreement with DED and which by this reference is made a part hereof, the Grantee will request the required amount of CDBG funds from DED and upon receipt of these funds, the Grantee will honor the Subrecipient's claim and pay the subrecipient accordingly.
- (b) Each payment for affordable housing costs will be drawn from CDBG and Subrecipient funds (if applicable) in the amounts that are proportionate to the percentage that such funds represent of the total cost of the project as specified in Part II funding summary of the application.
- (c) The Grantee may refuse to pay any claim which it deems not valid under the terms of the CDBG Agreement.

**Section 3. *Duration of the Contract.*** The Contract takes effect when the following conditions are satisfied:

- (a) The Department of Economic Development, the Grantee have executed the CDBG Agreement;
- (b) The Department has approved the Grantee's "Request for Release of Funds and Certification";
- (c) The Grantee and Subrecipient's governing bodies have each reviewed this Agreement and agreed fully to its terms and conditions.

This contract will terminate 90 days after DED closes out the CDBG grant with the Grantee.

**Section 4. *Records and Reports.***

- (a) The Subrecipient shall maintain books, records, documents and other evidence and accounting procedures and practices sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of this Agreement. All costs shall be in conformance as outlined in the grant contract.
- (b) The Subrecipient shall provide access to the books and records to the Grantee, DED, or any of their duly authorized representatives, for the purpose of conducting an audit and shall preserve the records (1) until the expiration of three years from the date of final payment under this Agreement and (2) for such longer period, if any, as is required by applicable statute, or by other clauses of this Agreement, or by (1), or (2) below.
  - (1) If the Subrecipient is completely or partially terminated, the records relating to the work terminated shall be preserved and made available for the period of three years from the date of any resulting final settlement.
  - (2) Records which relate to (i) appeals and disputes under this Agreement, (ii) litigation or the settlement of claims arising out of the performance of this Agreement or (iii) costs and expenses of this Agreement as to which exception has been taken by the Subrecipient or any of its duly authorized officers or representatives shall be retained until such appeals, litigation, claims or exceptions have been disposed of.

**Section 5. *Suspension, Termination and Close-out.*** If the Subrecipient fails to comply with the terms and conditions of the Agreement, the Grantee may pursue such remedies as are legally available, including but not limited to the suspension or termination of this Agreement in the manner specified herein.

- (a) *Suspension.* If the Subrecipient fails to comply with the terms and conditions of this Agreement, or whenever the Subrecipient is unable to substantiate full compliance with the provisions of this Agreement, the Grantee may suspend this Agreement pending corrective actions of investigation, to take effect not less than seven days following written notification to the Subrecipient or its authorized representative. The suspension will remain in full force and effect until the Subrecipient has taken corrective action to the satisfaction of the Grantee and is able to substantiate its full compliance with the terms and conditions of this Agreement. No obligations incurred by the Subrecipient or its authorized representatives during the period of suspension will be allowable under this Agreement except:
  - (1) reasonable, proper and otherwise allowable costs which the Subrecipient could not avoid during the period of suspension; and
  - (2) if upon investigation the Subrecipient is able to substantiate complete compliance with the terms and conditions of this Agreement, otherwise allowable costs incurred during the period of suspension will be allowed.

(b) *Termination for Cause.* If the Subrecipient fails to comply with the terms and conditions of this Agreement and any of the following conditions exist the Grantee may terminate this Agreement, in whole or part, and thereupon shall notify the Subrecipient of the termination, the reasons therefor and the effective date, provided such effective date shall not occur prior to the notification of the Subrecipient. After this effective date, no obligations under the terminated portions are available:

- (1) the lack of compliance with the provisions of the Agreement are of such scope and nature that the Grantee deems continuation of the Agreement to be substantially detrimental to the interest of the Grantee;
- (2) the Subrecipient has failed to take satisfactory action as directed by the Grantee or its authorized representative within the time specified by the same; or
- (3) the Subrecipient has failed within the time specified by the Grantee or its authorized representative to substantiate its compliance with the terms and conditions of this Agreement;

(c) *Termination for Other Grounds.* This Agreement may also be terminated in whole or in part:

- (1) by the Grantee, with the consent of the Subrecipient, or by the Subrecipient, with the consent of the Grantee, in which case the two parties shall devise by mutual agreement the conditions of termination, including effective date, and, in case of termination of part, that portion to be terminated;
- (2) if the funds allocated by the Grantee via this Agreement are from anticipated sources of revenue, and if the anticipated sources of revenue do not become available for use in purchasing said services; and
- (3) by the Grantee at any time giving at least 10 days' notice in writing to the Subrecipient. If the agreement is terminated for the convenience of the Grantee as provided herein, unfunded program obligations described in Attachment #1 that would have otherwise been approved will be funded by the Grantee from CDBG funds if such funds remain available.

**Section 6. *Reversion of Assets.*** The Subrecipient shall upon the expiration of this Agreement transfer to the Grantee all CDBG funds on hand and accounts receivable attributable to the use of the CDBG funds.

**Section 7. *Changes, Amendments and Modifications.*** The Grantee or the Subrecipient may from time to time require changes in or modifications to this Agreement. Such changes will be made by a majority vote of members of the governing bodies of the Grantee and the Subrecipient and will be incorporated into this Agreement by written amendment.

**Section 8. *Administrative Requirements.*** The Subrecipient shall comply with the federal administrative requirements outlined in the grant contract.

**Section 9. Other Program Requirements.** The Subrecipient shall, to the extent such provisions are applicable, conduct and administer the provisions of this Agreement in conformity as outlined in the grant contract.

- (a) The Subrecipient does not assume the Grantee's environmental responsibilities as outlined in the grant contract, and
- (b) The Subrecipient does not assume the Grantee's responsibility for initiating the review process as outlined in the grant contract.

**Section 10. Program Income and Funds Recaptured** The primary purpose of the grant application was to further affordable housing choices in the City of Fremont. All program income and recaptured funds will be returned by the City of Fremont and reused for City housing activities.

**Section 11. Hold Harmless.** The Subrecipient agrees to indemnify and hold harmless the Grantee and its appointed and elective officers and employees from and against all loss and expense, including attorneys' fees and costs, by reason of any and all demands and claims upon the Grantee and its elected and appointed officers and employees from damages sustained by any person or persons arising out of or in consequence and its agent's negligent performance of the activities associated with this Agreement.

IN WITNESS WHEREOF, The City of Fremont, Nebraska and the Northeast Economic Development (NENEDD) have caused this Agreement to be executed by its duly authorized representatives.

CITY OF FREMONT

NENEDD

\_\_\_\_\_  
Scott Getzschman, Mayor

  
\_\_\_\_\_  
Thomas L. Higginbotham Jr., Executive Director

\_\_\_\_\_  
Date

1/13/16  
\_\_\_\_\_  
Date

RESOLUTION NO. \_\_\_\_\_

**A Resolution of the City Council of the City of Fremont, Nebraska, authorizing Chief Elected Official to sign the Housing Administration contract and Subrecipient Agreement between the City of Fremont and the Northeast Nebraska Economic Development District (NENEDD) for the 15-CR-003 Nebraska State Community Development Block Grant.**

WHEREAS, the City of Fremont, Nebraska, was awarded \$414,926.00 of Community Development Block Grant funds from the Nebraska Department of Economic Development; and,

WHEREAS, the City of Fremont, Nebraska, is contracting with NENEDD to administrator the Community Development Block Grant 15-CR-003 funds for Owner Occupied Rehabilitation and Rental Rehabilitation for single family housing; and,

NOW, THEREFORE BE IT RESOLVED BY Fremont City Council of the City of Fremont, that the Mayor be authorized and directed to proceed with signing the Housing Administration contract and the Subrecipient Agreement for 13-CR-003.

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2015

\_\_\_\_\_  
Scott Getzschman, Mayor

ATTEST:

\_\_\_\_\_  
Tyler Ficken  
City Clerk

## STAFF REPORT

TO: Honorable Mayor and City Council  
FROM: John Hemschemeyer – Director of Human Resources  
DATE: January 16, 2016  
SUBJECT: Police Officer

Recommendation: Move to appoint Briana Quandt as Police Officer per Mayor recommendation.

Background: Position is open due to the promotion of John Brady. Civil Service Commission provided qualified candidates to the Mayor.



January 14, 2016

Honorable Mayor and City Council  
City of Fremont  
Fremont, NE 68025

Dear Mayor and City Council:

The Civil Service Commission certifies the following candidates are eligible for appointment to the Police Officer vacancies in the Fremont Police Department.

Kathleen Stallings  
Omaha, NE

Brianna Quandt  
Fremont, NE

Chase Trecek  
Omaha, NE

Relevant experience, education, and training were evaluated to assess the suitability of the applicants for the vacancy.

Sincerely,



Stephen F Tellatin  
Civil Service Commission

## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Chief of Police Jeff Elliott

DATE: 01-19-2016

SUBJECT: Inter-Local Agreement between Douglas County and the III Corp Drug Task Force for forensic services and laboratory services

Recommendation: Allow the Mayor to sign the agreement

Background: The III Corp Drug Task Force is comprised of the City of Fremont, City of Blair, City of Wahoo, County of Dodge, County of Saunders, and County of Cumming.

These entities have combined to create a multi-jurisdictional task force that is responsible for the investigation of drug and violent crimes.

As part of many investigations, forensic services are necessary on evidence gathered. Additionally, drugs confiscated during investigations, need to be tested at a laboratory.

The Douglas County Crime Laboratory offers these services and is able to provide results much more rapidly than the Nebraska State Patrol Laboratory.

The Douglas County Crime Laboratory would be used only when results were needed before they could be obtained from the Nebraska State Patrol Laboratory.

The III Corp Drug Task Force is requesting authorization to enter into an agreement with Douglas County Crime Laboratory for the above mentioned services. Payment would be on a per case basis. See attached fee schedule.

Fiscal Impact: Case by Case charge to III Corp Drug Task Force see attached fee schedule

For City Clerk use:  
\_\_\_\_\_ 1<sup>st</sup>  
\_\_\_\_\_ 2<sup>nd</sup>  
\_\_\_\_\_ ayes \_\_\_\_\_ nays

**10A1**

**INTERLOCAL AGREEMENT  
BETWEEN  
DOUGLAS COUNTY, NEBRASKA  
AND  
III CORPS**

Under the authority of the Nebraska Interlocal Cooperation Act, Article 8 of Chapter 13 of the Nebraska Revised Statutes, this Agreement is entered into between Douglas County, Nebraska, (hereinafter “Douglas County”) a political subdivision of the State of Nebraska, on behalf of the Douglas County Sheriff, and III CORPS (hereinafter “Requesting Agency”), a group comprised of the following political subdivisions, bound by an Interlocal Cooperation Agreement, to wit: Dodge County, Nebraska, Saunders County, Nebraska, Cuming County, Nebraska, and the Cities of Fremont, Blair, Wahoo, and Yutan, Nebraska, for the purpose of providing forensic services.

**SECTION ONE  
DUTIES AND RESPONSIBILITIES**

**A. Duties of Douglas County**

1. Provide the forensic and crime scene services as specified in Schedule of Forensic Services which is attached and incorporated hereunto as Exhibit A and shall strive to respond to any request for assistance in a timely manner.
2. Provide and train personnel as necessary to perform forensic services specified in the Schedule of Forensic Services and as determined by the County Sheriff exercising professional judgment. Said personnel will at all times remain under the management and control of Douglas County. Employment rights of personnel assigned to provide services will not be abridged.
3. Reserve the sole right to determine its own availability to perform the forensic service request. This Agreement shall not be construed to require Douglas County to hire any new or additional personnel to perform forensic services.
4. Provide all equipment and facilities necessary to process a crime scene and to conduct laboratory analysis as specified in the Schedule of Forensic Services.
5. Process evidence in reliance upon the assumption that the evidence was collected and packaged in accordance with the Douglas County Sheriff’s Office Crime Scene Investigation Division (CSI) packaging guidelines, to which the current guidelines are

- attached and incorporated hereunto and subject to periodic review and revision by Douglas County. Further, Douglas County retains the right to refuse evidence for forensic processing and/or refuse to process or reprocess evidence submitted to the Douglas County Crime Scene Investigation Unit if the County believes, in its sole discretion, that the evidence has been compromised and/or otherwise contaminated.
6. Designate a Douglas County Crime Scene Investigation Division lead crime scene investigator upon arrival to a crime scene and said lead crime scene investigator shall coordinate services with the Requesting Agency's on-site command officer.
  7. The Douglas County Crime Scene Investigation Division has extensive dedicated equipment and facilities to ensure the provision of highly professional crime scene investigation and forensic services. Specific arrangements for the use of equipment and/or facilities is necessarily limited to assigned Douglas County Sheriffs Office personnel.
  8. Provide written findings upon completion of any forensic analysis-performed. All records, reports, and documents concerning the performance of services provided by Douglas County Sheriffs Office personnel will be appropriately recorded and securely maintained in accordance with Sheriffs Office records/reporting directives and the State Records Retention Act.
  9. Send written notification to the authorized representative of the Requesting Agency upon completion of forensic analysis for each item(s) of evidence submitted to Douglas County CSI Division.
  10. Invoice the Requesting Agency on a monthly basis at the minimum or as forensic services provided by Douglas County. The invoice will reflect actual services rendered on each item submitted for forensic analysis. Crime scene investigation services and deposition and/or court appearances will be billed for a minimum of two (2) hours with additional time billed in .50 hour (30 minute) increments.
  11. Update the Schedule of Forensic Services, attached as Exhibit A, no less than annually and provide a copy of said Schedule to the Requesting Agency's authorized representative no less than thirty (30) days prior to the effective date of said Schedule.

#### B. Duties of Requesting Agency

1. Submit evidence to the Douglas County Crime Scene Investigation Division in accordance with the current Douglas County Sheriff's Office Crime Scene Investigation Division (CSI) packaging guidelines, to which the current guidelines are attached and incorporated hereunto and subject to periodic review and revision by

- Douglas County. It is the sole responsibility of the Requesting Agency to comply with said packaging guidelines in effect on the day the evidence is submitted.
2. Submit a request for forensic service(s) that will be completed by the CSI Division in a timely manner. The Requesting Agency shall pay an additional charge to Douglas County when such tests require expedient handling and/or additional personnel or services to meet a specific time requirement requested by the Requesting Agency. Douglas County reserves the right to refuse to perform the forensic services if it deems, in its sole discretion, that the service cannot be complete on or before the requested date.
  3. Crime Scene Services:
    - i. Requesting Agency agrees to designate one Agency law enforcement official on site as a command officer to coordinate all communications with the Douglas County Sheriff's Office lead crime scene investigator. Said command officer shall be designated before or upon arrival of Douglas County Crime Scene Investigation Division personnel at a crime scene and shall remain the command officer throughout the investigation.
    - ii. Requesting Agency agrees to maintain the crime scene in accordance with the current National Institute of Justice guidelines in effect on the day the crime scene is discovered.
      1. In the event that there has been a breach of crime scene integrity before the arrival of Douglas County Crime Scene Investigation Division personnel, Requesting Agency's command officer shall report the nature and details of the breach at the time of arrival to said scene to Douglas County's lead crime scene investigator.
      2. In the event that a breach of crime scene integrity is discovered during or after the arrival of Douglas County Crime Scene Investigation Division personnel, Requesting Agency's command officer shall notify Douglas County's lead crime scene investigator immediately and report the nature and details of the breach to the authorized representative of the Douglas County Sheriff within twenty-four (24) hours.
  4. Claim and take possession of item(s) and evidence submitted to Douglas County CSI Division for forensic analysis within one week after notification that testing of said item(s) is complete. Douglas County will not be responsible for evidence storage and disposal and is released from any liability for any item(s) and/or evidence unclaimed

- by the Requesting Agency eight days after said notification. The Requesting Agency may also be subject to additional storage fees for said unclaimed evidence.
5. Cooperate at all times with the employees and representatives of the Douglas County Sheriff's Office providing services under this Agreement.
  6. Make payment for provided Services no more than thirty days after receipt of an invoice reasonably documenting all applicable charges and fees.

## **SECTION TWO**

### **TERM, DURATION, REVIEW, REVISION, AND TERMINATION**

This Agreement shall become effective on October 1, 2015, and shall remain in effect until September 30, 2020, a term no greater than five (5) years. This Agreement may be terminated upon mutual written consent of the parties or by either of the parties giving sixty (60) days written notice to the other of its intention to terminate the Agreement. Any termination of this Agreement will not relieve either Party of obligations previously incurred pursuant to this Agreement, including payments which may be due and owing at the time of termination. Upon expiration, this Agreement may be extended or renewed for an additional term by mutual written agreement of the Parties. A review of the agreement will be conducted annually or more often as needed. Revision of the Agreement may be conducted as needed/deemed necessary by Douglas County.

## **SECTION THREE**

### **GENERAL PROVISIONS**

#### **A Independent Contractors.**

It is agreed that nothing contained herein is intended or should be construed in any manner as creating or establishing a partnership or joint venture between the Parties. Any and all acts that either Party or their personnel, employees, agents, contractors, or servants, perform pursuant to the terms of this Agreement shall be undertaken as independent contractors and not as employees of the other. The Parties shall, except as provided herein, act in their individual capacities and not as agents, employees, partners, joint ventures or associates of the other. An employee or agent of one shall not be deemed or construed to be the employee or agent of the other for any purpose whatsoever. None of the Parties nor its personnel, employees, agents, contractors, or servants shall be entitled to any benefits of the other. The Parties shall not

provide any insurance coverage to the other or their employees including, but not limited to, workers' compensation insurance. Each Party shall pay all wages, salaries and other amounts due its employees and shall be responsible for all reports, obligations, and payments pertaining to social security taxation, income tax withholding, workers' compensation, unemployment compensation, group insurance coverage, collective bargaining agreements or any other such similar matters. Any and all claims that may or might arise under the Workers' Compensation Act of the State of Nebraska on behalf of said personnel or other persons while so engaged, and any and all claims whatsoever on behalf of any such person or personnel arising out of employment or alleged employment, including without limitation claims of discrimination against a Party its officers, employees, agents, contractors or servants shall in no way be the responsibility of the other Party. Neither Party shall have any authority to bind the other by or with any contract or agreement, nor to impose any liability upon the other. All acts and contracts of each shall be in its own name and not in the name of the other, unless otherwise provided herein.

**B. Nondiscrimination.**

Both Parties agree that in accordance with the Nebraska Fair Employment Practice Act, Neb.Rev.Stat. §48-1122, they will not discriminate against any employee or applicant for employment, to be employed in the performance of this Agreement, with respect to hire, tenure, terms, conditions, or privileges of employment because of the race, color, religion, sex, disability, or national origin of the employee or applicant. None of the Parties shall, in the performance of this Agreement, discriminate or permit discrimination in violation of federal or state laws or local ordinances.

**C. Captions.**

Captions used in this Agreement are for convenience and are not used in the construction of this Agreement.

**D. Applicable Law and Venue.**

Parties to this Agreement shall conform with all existing and applicable city ordinances, resolutions, state and local laws, federal laws, and all existing and applicable rules and regulations. Nebraska law will govern the terms and the performance under this Agreement. Venue for any non-federal legal proceeding under this Agreement shall be in the State of Nebraska, District Court of Douglas County and for any federal legal proceeding in the United States District Court for the State of Nebraska located in Omaha Nebraska.

**E. Entire Agreement**

This Agreement contains the entire agreement of the Parties. No representations were made or relied upon by either Party other than those that are expressly set forth herein. The provisions of this Agreement may not be explained, supplemented, or qualified through evidence of trade usage or prior course of dealings. No agent, employee or other representative of either Party is empowered to alter any of the terms hereof except as provided herein.

**F. Amendments/Modification.**

This Agreement may be modified only by written amendment, duly executed by authorized officials of the Parties. No alteration or variation of the terms and conditions of this Agreement shall be valid unless made in writing and signed by the Parties hereto. Every amendment shall specify the date on which its provisions shall be effective.

**G. Assignment.**

None of the Parties may assign its rights under this Agreement without the express prior written consent of the other Party. An assignment without such prior written consent shall be a material breach of this Agreement.

**H. Successors and Assigns Bound by Covenants.**

All covenants, stipulations and agreements in this Agreement shall inure to the benefit of the Parties hereto and extend to and bind the legal representatives, successors, and assigns of the respective Parties hereto.

**I. Waiver.**

The failure of either Party to insist on strict performance of any covenants or conditions, or to exercise any option herein conferred on any one or more instances, shall not be construed as a waiver or relinquishment of any such covenant, condition, right, or option, but the same shall remain in full force and effect. For a waiver of a right or power to be effective, it must be in writing signed by the waiving Party. An effective waiver of a right or power shall not be construed as either a future or continuing waiver of that same right or power, or the waiver of any other right or power. In addition, any act by either Party which is it not obligated to do hereunder shall not be deemed to impose any obligation upon that Party to do any similar act in the future or in any way change or alter any of the provisions of this Agreement.

**J. Severability.**

If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or otherwise unenforceable, that provision will be severed and the remainder of this Agreement will remain in full force and effect.

**K. Dispute Resolution.**

Any dispute which, in the judgment of a Party to this Agreement, may affect the performance of such Party shall be reduced to writing and delivered to the other Party. As soon as possible thereafter, the Parties authorized representatives shall schedule a face to face meeting to resolve the dispute in a mutually satisfactory manner. Prior to the institution of any formal legal proceeding, the Parties must meet in this manner to resolve the dispute. This meeting must take place within ten (10) business days after service of the written statement of dispute. During the pendency of negotiations, the Parties shall act in good faith to perform their respective duties described herein.

**L. Indemnification**

Requesting Agency agrees to save and hold harmless, to the fullest extent allowed by law, Douglas County, its principals, officers and employees from and against all claims, demands, suits, actions, payments, liabilities, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the negligent or wrongful acts or omissions of Requesting Agency's principals, officers, or employees in the performance of this Agreement. Liability includes any claims, damages, losses, and expenses arising out of or resulting from the performance of this Agreement that results in any claim for damage whatsoever including any bodily injury, civil rights liability, sickness, disease, or damage to or destruction of tangible property, including any loss of use resulting there from. The provisions of this section shall survive expiration or termination of this Agreement. These Indemnification provisions are not intended to waive a Party's sovereign immunity. A Party's liability is governed by and limited to the extent provided by the Nebraska Political Subdivision Tort Claims Act or other applicable provisions of law.

**M. No Third Party Rights.**

This Agreement is not intended to, nor shall it provide third parties, excluding any assignment as provided herein, with any remedy, claim, liability, reimbursement, cause of action or other right or privilege; except that this Agreement's indemnification provision shall also inure to the benefit of a Party's employees, officers, agents and servants.

**N. Authorized Representatives and Notice.**

In further consideration of the mutual covenants herein contained, the Parties hereto expressly agree that for purposes of notice, during the term of this Agreement and for the period of any applicable statute of limitations thereafter, the following named individuals shall be the authorized representatives of the Parties:

| <u>FOR THE COUNTY</u>  | <u>FOR REQUESTING AGENCY</u>   |
|--|--|
| Captain Steven Glandt<br>Douglas County Sheriff's Office<br>3601 North 156 <sup>th</sup> Street<br>Omaha, NE 68916<br>(402) 444-6641<br>(402) 444-6065 fax | Sheriff Steve Hespen<br>Dodge County Sheriff's Office<br>428 N. Broad Street<br>Fremont, NE 68025<br>(402) 727-2700<br>Fax (402) 727-2714<br><a href="mailto:shespen@68025.com">shespen@68025.com</a><br>III Corps Chair |

Notice shall be in writing and shall be effective upon receipt. Delivery may be by hand, in which case a signed receipt shall be obtained, or by United States mail, registered or certified, return receipt requested or by facsimile with a signed return facsimile acknowledging receipt.

**O. Unavailability of Funding language**

Due to possible future reductions including but not limited County, State and/or Federal appropriations, Douglas County cannot guarantee the continued availability of funding for this Agreement, notwithstanding the consideration stated in this Agreement. In the event funds to finance this Agreement become unavailable either in full or in part due to such reduction in appropriations, Douglas County may terminate the Agreement or reduce the consideration upon notice in writing to Contractor. The notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. Douglas County shall be the final authority as to the availability of funds. The effective date of such Agreement termination or reduction in consideration shall be specified in the notice as the date of service of the notice or the actual effective date of the County, State and/or Federal funding reduction, whichever is later. Provided, that reduction shall not apply to payments made for services satisfactorily completed prior to the effective date. In the event of a reduction of consideration, Requesting Agency may cancel this Agreement as of the effective date of the proposed reduction upon the provision of advance written notice to Douglas County.

**P. Drug Free Policy.**

Requesting Agency assures Douglas County that it has established and maintains a drug free workplace policy.

**Q. New Employee Work Eligibility Status (Neb. Rev. Stat. § 4-114).**

Requesting Agency is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

**R. Public Benefits.**

With regard to Neb.Rev.Stat. §§4-108 - 113, neither Party is an individual or sole proprietorship. Therefore, neither Party is subject to the public benefits attestation and related requirements of Neb.Rev.Stat. §§4-108 – 113.

**S. Joint Work Product.**

This Agreement is the joint work product of both Parties; accordingly, in the event of any ambiguity, no presumption shall be imposed against or in favor of either Party by reason of document preparation.

**T. Authority.**

Each of the persons signing below warrant and represent that they have the authority to enter into this Agreement and to bind the parties hereto.

**U. Insurance.**

Requesting Agency shall maintain comprehensive General Liability insurance with limits of not less than One Million Dollars (\$1,000,000.00) for each person and Five Million Dollars (\$5,000,000.00) for each occurrence and shall provide proof thereof. Requesting Agency agrees to provide and maintain throughout the term of this Agreement and at its own expense adequate statutory Nebraska workers' compensation insurance and shall provide proof thereof. Annually and at least 60 days before the effective date of any material change in or cancellations of, such insurance, written notice shall be mailed by the Requesting Agency's insurance carrier to

Douglas County Purchasing. The policies required to be maintained shall be with companies rated A or better in the most current issue of A.M. Best's Insurance Ratings Guide. Insurers shall be licensed to do business in the state of Nebraska and domiciled in the USA. Douglas County shall be named as an additional insured on Requesting Agency's Certificates of Insurance except for Workers' Compensation policies/certificates. Requesting Agency shall provide a certificate of insurance to Douglas County Purchasing. Requesting Agency shall provide the certificate(s) before work or services are undertaken pursuant to this Agreement and annually thereafter at least thirty (30) prior to the policy expiration date. All insurance documents and insurance notifications shall be sent to:

Douglas County Purchasing Agent  
902 Civic Center, 1819 Farnam St.  
Omaha NE 68183.

Douglas County does not represent in any way that the insurance specified herein, whether in scope of coverage or limits, is adequate or sufficient to protect Requesting Agency or its interests. Requesting Agency is solely responsible to determine its need for and to procure additional coverage which may be needed in connection with this Agreement. The procuring of insurance as required by this Agreement shall not be construed to limit Requesting Agency's liability hereunder or to fulfill the indemnification provisions of this Agreement.

**V. No Separate Legal Entity**

This Agreement does not create a separate legal entity under the Interlocal Cooperation Act. For purposes of that Act, this Agreement shall be administered jointly by the Parties, in the event of a conflict, the Douglas County Sheriff's decision shall govern. This Agreement does not contemplate acquiring, holding or disposing of joint property nor does it contemplate the levying or collecting of any tax.

**W. Conflict of Interest.**

In the performance of this Agreement, Requesting Agency will avoid all conflicts of interests or appearances of conflict of interest. Requesting Agency will report any conflict of interest immediately to County. Requesting Agency assures County that no County employee will have a financial or personal interest in this Agreement. Requesting Agency did not and will not provide any money or other benefit of any kind to any County employee in the procuring of, facilitation of, execution of or during the duration of this Agreement.

**IN WITNESS WHEREOF**, the parties hereunto set their hands to this Agreement upon the day and year hereinafter indicated.

DOUGLAS COUNTY, NEBRASKA

III CORPS

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

SIGNATURE PAGES (INTERLOCAL AGREEMENT)

**APPROVED AS TO FORM AND CONTENT:**

DODGE COUNTY, NEBRASKA

---

Chairperson

Date

**APPROVED AS TO FORM AND CONTENT:**

SAUNDERS COUNTY, NEBRASKA

---

Chairperson

Date

**APPROVED AS TO FORM AND CONTENT:**

CUMING COUNTY, NEBRASKA

---

Chairperson

Date

**APPROVED AS TO FORM AND CONTENT:**

CITY OF FREMONT, NEBRASKA

---

Mayor

Date

**APPROVED AS TO FORM AND CONTENT:**

CITY OF BLAIR, NEBRASKA

---

Mayor

Date

**APPROVED AS TO FORM AND CONTENT:**

CITY OF WAHOO, NEBRASKA

---

Mayor

Date

**APPROVED AS TO FORM AND CONTENT:**

CITY OF YUTAN, NEBRASKA

---

Mayor

Date

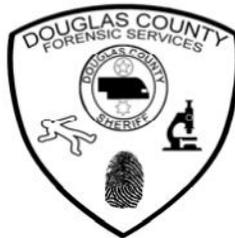
**APPROVED AS TO FORM:**

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Douglas County Attorney      Date

### FSD Service/Fee Schedule

| DESCRIPTION                                 | FEE                    |
|---|------------------------|
| <b><i>Controlled Substance Analysis</i></b> |                        |
| Visual Identification                       | \$15.00 / sample       |
| Qualitative Analysis                        | \$30.00 / sample       |
| Quantitative Analysis                       | \$50.00 / sample       |
| <b><i>Toxicology</i></b>                    |                        |
| Blood Alcohol Analysis                      | \$30.00 / sample       |
| <b><i>Latent Prints</i></b>                 |                        |
| Processing, Comparison, AFIS/IAFIS search   | \$50.00 / hour         |
| <b><i>Crime Scene</i></b>                   |                        |
| Field Response / Lab Processing             | \$50.00 / hour per CSI |
| Travel                                      | \$50.00 / hour         |
| Admin (i.e. evidence submission/report)     | \$50.00 / hour         |
| <b><i>Additional Charges</i></b>            |                        |
| Photo CD by Subpoena (non law-enforcement)  | \$50.00                |
| Expert Court Testimony                      | \$50.00 / hour         |
| Expedited Analysis Fee                      | \$50.00 / case         |
|   |                        |



**Updated  
January/2016**

RESOLUTION NO. 2016-

A Resolution of the City Council of the City of Fremont, Nebraska to allow the Mayor to sign the Inter-Local Agreement between Douglas County and the III Corp Drug Task Force for the utilization of the Douglas County Crime Laboratory.

WHEREAS, it is in the best interest of the City of Fremont to participate in the III Corps Drug Task Force; and,

WHEREAS, during III Corp investigations physical evidence often needs to be examined by a forensic laboratory; and,

WHEREAS, The Douglas County Sheriff's Office operates a forensic laboratory; and,

WHEREAS, and inter-local agreement between the III Corp Drug Task Force and the Douglas County Sheriff's Office will allow for evidence to be examined by their forensics laboratory; and,

WHEREAS, examination of evidence by the Douglas County Sheriff's Office forensic laboratory will provide for quicker laboratory results in some cases than other laboratories.

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF FREMONT, NEBRASKA: that the Mayor is hereby authorized to sign this inter-local agreement for forensic services by the Douglas County Sheriff's Office Crime Laboratory.

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2013.

\_\_\_\_\_  
SCOTT GETZSCHMAN, MAYOR  
ATTEST:

) CITY SEAL

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

**STAFF REPORT**

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: TYLER FICKEN, CITY CLERK

DATE: JANUARY 19, 2016

SUBJECT: BOARD OF ADJUSTMENT

Recommendation: Move to accept the resignation of Curt Fredrick from the Board of Adjustment.

Background:

## STAFF REPORT

**TO:** Honorable Mayor and City Council  
**FROM:** Jody Sanders, Director of Finance  
**DATE:** January 21, 2016  
**SUBJECT:** September 30, 2015 Audited Financial Statements

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**Recommendation:** Move to accept auditor's report of HSMC Orizon LLC on September 30, 2015 financial statements.

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**Background:** As a first-class city of Nebraska, the City is required to have an audit conducted by external auditors annually. The Fremont City Council awarded a contract for audit services for the 2015 fiscal year to Orizon Group LLC by resolution July 31, 2012.

Jodi Rinne, CPA, Engagement Partner from HSMC Orizon LLC will present an overview of the report at the study session preceding the Council meeting.

**Fiscal Impact:** Audit fees of \$32,200. No single audit was performed this year, as federal expenditures did not reach the \$750,000 threshold.

**CITY OF FREMONT, NEBRASKA**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**SEPTEMBER 30, 2015**

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January 26, 2016

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and  
Members of the City Council  
City of Fremont, Nebraska

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Fremont, Nebraska, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fremont, Nebraska, as of September 30, 2015, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedule of funding progress – public safety employees' retirement system on pages 4–11, 62–65 and 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Fremont, Nebraska's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2016, on our consideration of the City of Fremont, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 City of Fremont, Nebraska's internal control over financial reporting and compliance.

**DRAFT**  
HSMC ORIZON LLC

# CITY OF FREMONT, NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED SEPTEMBER 30, 2015

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### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As management of the City of Fremont, Nebraska (the "City" or "City of Fremont") we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City of Fremont for the fiscal year ended September 30, 2015.

#### Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$229,766,609 (*net position*). Of this amount, \$70,055,685 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City governmental activities reported combined ending net position of \$84,446,651. Approximately 15.9 percent of this total amount, \$13,394,926, is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$9,381,478, or 63.4 percent of total General Fund expenditures.

#### Overview of the Financial Statements

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

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

The *statement of net position* presents information about the City's assets, deferred outflow of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, highways and streets, economic development and culture and recreation. The business-type activities of the City include the Electric, Water, Sewer, Gas and Waste Transfer activities.

The government-wide financial statements can be found on pages 12 and 13 of this report.

## CITY OF FREMONT, NEBRASKA

### MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2015

---

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 16 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Street Fund, and the Sales Tax Fund, all of which are considered to be major funds. Data from the other 13 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, and Sales Tax Funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14 - 17 of this report.

**Proprietary Funds.** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its Electric, Water, Sewer, and Gas Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions.

The City uses internal service funds to account for its employee health insurance, workers' compensation insurance and employee wellness fund. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, Sewer, and Gas Funds, all of which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 18 - 21 of this report.

**CITY OF FREMONT, NEBRASKA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22 - 61 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's budgetary comparison schedules. Required supplementary information can be found on pages 62 - 66 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining fund statements can be found on pages 67 - 71 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$229,766,609 at the close of the most recent fiscal year.

**Summary of Net Position**

|                          | September 30, 2015         |                             |                       | September 30, 2014         |                             |                       |
|--------------------------|----------------------------|-----------------------------|-----------------------|----------------------------|-----------------------------|-----------------------|
|                          | Governmental<br>Activities | Business-type<br>Activities | Total                 | Governmental<br>Activities | Business-type<br>Activities | Total                 |
| Current and Other Assets | \$ 45,310,070              | \$ 66,162,607               | \$ 111,472,677        | \$ 41,751,504              | \$ 89,644,962               | \$ 131,396,466        |
| Capital Assets           | 45,909,105                 | 161,715,234                 | 207,624,339           | 45,988,953                 | 133,284,744                 | 179,273,697           |
| Total Assets             | <u>91,219,175</u>          | <u>227,877,841</u>          | <u>319,097,016</u>    | <u>87,740,457</u>          | <u>222,929,706</u>          | <u>310,670,163</u>    |
| Long-term Liabilities    | 4,090,133                  | 71,093,767                  | 75,183,900            | 4,372,346                  | 74,619,360                  | 78,991,706            |
| Other Liabilities        | 2,682,391                  | 11,464,116                  | 14,146,507            | 2,962,649                  | 9,834,693                   | 12,797,342            |
| Total Liabilities        | <u>6,772,524</u>           | <u>82,557,883</u>           | <u>89,330,407</u>     | <u>7,334,995</u>           | <u>84,454,053</u>           | <u>91,789,048</u>     |
| Net Position:            |                            |                             |                       |                            |                             |                       |
| Net Investment           |                            |                             |                       |                            |                             |                       |
| in Capital Assets        | 42,580,700                 | 79,951,724                  | 122,532,424           | 42,398,703                 | 93,316,267                  | 135,714,970           |
| Restricted               | 28,471,025                 | 8,707,475                   | 37,178,500            | 25,247,345                 | 9,372,701                   | 34,620,046            |
| Unrestricted             | 13,394,926                 | 56,660,759                  | 70,055,685            | 12,759,414                 | 35,786,685                  | 48,546,099            |
| Total Net Position       | <u>\$ 84,446,651</u>       | <u>\$ 145,319,958</u>       | <u>\$ 229,766,609</u> | <u>\$ 80,405,462</u>       | <u>\$ 138,475,653</u>       | <u>\$ 218,881,115</u> |

The largest portion of the City's net position (53.3 percent) reflects its net investment in capital assets (land, infrastructure, buildings, machinery, vehicles and equipment); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (16.3 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$70,055,685) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole and for its separate governmental and business-type activities.

**CITY OF FREMONT, NEBRASKA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**Governmental Activities.** Net position increased \$4,041,189 in the governmental activities during the year ended September 30, 2015, accounting for 37.1 percent of the total growth in the City's net position for the year ended September 30, 2015. Key elements of this increase are as follows:

**Expenses and Program Revenues - Governmental Activities**

| <u>Function</u>              | <u>Year Ended September 30, 2015</u> |                         | <u>Year Ended September 30, 2014</u> |                         |
|------------------------------|--------------------------------------|-------------------------|--------------------------------------|-------------------------|
|                              | <u>Program Revenues</u>              | <u>Program Expenses</u> | <u>Program Revenues</u>              | <u>Program Expenses</u> |
| General government           | \$ 1,376,789                         | \$ 4,383,860            | \$ 1,346,558                         | \$ 5,214,957            |
| Public safety                | 1,531,030                            | 8,187,773               | 1,089,449                            | 7,260,425               |
| Public works                 | 1,385,662                            | 3,317,388               | 1,830,774                            | 3,022,746               |
| Environment and leisure      | 654,880                              | 3,111,372               | 752,858                              | 3,477,882               |
| Non-departmental             | -                                    | 223,616                 | -                                    | 223,699                 |
| Interest                     | -                                    | 85,978                  | -                                    | 87,546                  |
| Depreciation and amortizaion | -                                    | 1,874,794               | -                                    | 1,814,754               |
| <b>Total</b>                 | <b>\$ 4,948,361</b>                  | <b>\$ 21,184,781</b>    | <b>\$ 5,019,639</b>                  | <b>\$ 21,102,009</b>    |

**Revenues by Source – Governmental Activities**

**SOURCES OF REVENUE**

|                                    | <u>Year Ended September 30, 2015</u> |                 | <u>Year Ended September 30, 2014</u> |                 |
|------------------------------------|--------------------------------------|-----------------|--------------------------------------|-----------------|
| Charges for services               | \$ 3,456,680                         | 13.70 %         | \$ 2,992,048                         | 11.35 %         |
| Operating grants and contributions | 736,215                              | 2.92            | 720,830                              | 2.73            |
| Capital grants and contributions   | 755,466                              | 2.99            | 1,306,761                            | 4.96            |
| Property taxes                     | 4,537,807                            | 17.99           | 5,246,993                            | 19.90           |
| Motor vehicle taxes                | 496,452                              | 1.97            | 472,114                              | 1.79            |
| Sales tax                          | 6,192,744                            | 24.55           | 5,997,513                            | 22.75           |
| TIF payments                       | 226,904                              | 0.90            | 232,484                              | 0.88            |
| Payments in lieu of taxes          | 9,454                                | 0.04            | 11,467                               | 0.04            |
| Franchise taxes                    | 236,274                              | 0.94            | 242,362                              | 0.92            |
| Other taxes                        | 1,215,685                            | 4.82            | 1,197,921                            | 4.54            |
| State allocation                   | 3,313,517                            | 13.14           | 3,158,920                            | 11.98           |
| Keno                               | 585,538                              | 2.32            | 595,735                              | 2.26            |
| Special assessments                | (1,246)                              | (0.00)          | 76,568                               | 0.29            |
| Miscellaneous                      | 47,813                               | 0.19            | 77,769                               | 0.29            |
| Interest                           | 166,069                              | 0.66            | 126,434                              | 0.48            |
| Gain (loss) on sale of assets      | 43,200                               | 0.17            | 154,913                              | 0.59            |
| Transfer from (to) other funds     | 3,207,398                            | 12.71           | 3,755,306                            | 14.24           |
| <b>Total</b>                       | <b>\$ 25,225,970</b>                 | <b>100.00 %</b> | <b>\$ 26,366,138</b>                 | <b>100.00 %</b> |

Net position increased \$4,041,189 in governmental activities during the year ended September 30, 2015.

**CITY OF FREMONT, NEBRASKA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**Business-type Activities.** Business-type activities increased the City's net position by \$6,844,305, accounting for total growth of 62.9 percent of the total growth in the government's net position for the year ended September 30, 2015. Key elements of this increase are as follows:

**Expenses and Program Revenues – Business-type Activities**

| <u>Function</u> | <u>Year Ended September 30, 2015</u> |                         | <u>Year Ended September 30, 2014</u> |                         |
|-----------------|--------------------------------------|-------------------------|--------------------------------------|-------------------------|
|                 | <u>Program Revenues</u>              | <u>Program Expenses</u> | <u>Program Revenues</u>              | <u>Program Expenses</u> |
| Electric        | \$ 36,247,090                        | \$ 29,696,506           | \$ 35,727,793                        | \$ 29,667,167           |
| Water           | 3,303,570                            | 2,630,920               | 3,355,051                            | 2,709,624               |
| Sewer           | 5,385,767                            | 3,966,334               | 5,238,577                            | 3,888,004               |
| Gas             | 13,927,053                           | 12,697,612              | 17,999,571                           | 16,719,915              |
| <b>Total</b>    | <b>\$ 58,863,480</b>                 | <b>\$ 48,991,372</b>    | <b>\$ 62,320,992</b>                 | <b>\$ 52,984,710</b>    |

**Revenues by Source – Business-type Activities**

**SOURCES OF REVENUE**

|                                  | <u>Year Ended September 30, 2015</u> |                 | <u>Year Ended September 30, 2014</u> |                 |
|----------------------------------|--------------------------------------|-----------------|--------------------------------------|-----------------|
| Charges for services             | \$ 58,535,647                        | 104.84 %        | \$ 61,190,663                        | 104.30 %        |
| Capital grants and contributions | 327,833                              | 0.59            | 1,130,329                            | 1.93            |
| Interest                         | 325,229                              | 0.58            | 193,790                              | 0.33            |
| Gain (loss) on sale of assets    | (145,634)                            | (0.26)          | (88,908)                             | (0.15)          |
| Transfer (to) from other funds   | (3,207,398)                          | (5.74)          | (3,755,306)                          | (6.40)          |
| <b>Total</b>                     | <b>\$ 55,835,677</b>                 | <b>100.00 %</b> | <b>\$ 58,670,568</b>                 | <b>100.00 %</b> |

**Financial Analysis of the Government's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's *governmental funds* reported combined ending fund balances of \$39,289,287. Approximately 23.1 percent of this total amount (\$9,083,497) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is not available for new spending because it has already been 1) restricted for debt service (\$110,790), 2) restricted for street improvements (\$9,309,848), 3) restricted for public safety (\$1,884,992), 4) restricted for infrastructure (\$5,309,294), 5) restricted for property tax relief (\$808,511), 6) restricted for economic development (\$5,054,075), 7) restricted for a variety of capital/special projects (\$2,332,244), 8) restricted for Federal programs (\$19,368), 9) restricted for community betterment (\$604,852), 10) restricted for community development block grant (\$126,682), 11) committed for code enforcement/defense (\$1,924,070), 12) assigned for downtown improvement projects (\$8,795), 13) assigned for the airport (\$181,021), 14) endowed as non-spendable principal (\$125,000), 15) non-spendable prepaid expense (\$243,555) or 16) non-spendable notes receivable (\$2,162,692).

## CITY OF FREMONT, NEBRASKA

### MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2015

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The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$9,381,478. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 63.4 percent of total General Fund expenditures.

The fund balance of the City's General Fund increased by \$705,529 during the current fiscal year, due in part to an increase in municipal equalization from the state of \$227,750 more than was budgeted, as well as tipping fees at the City's waste transfer station outpacing budget by \$158,000. Expenditure savings included \$287,000 in outside service contracts and \$85,000 in property and liability insurance.

**Proprietary Funds.** The City's *proprietary funds* provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the *proprietary funds* at the end of the year were as follows: Electric Fund - \$38,911,280, Water Fund - \$2,881,036, Sewer Fund - \$6,920,346, and Gas Fund - \$7,948,097. The change in net position for the proprietary funds was as follows: Electric Fund - \$4,341,845, Water Fund - \$641,033, Sewer Fund - \$1,381,514, and Gas Fund - \$479,913. The increase in the Electric Fund was attributable to a six percent rate increase effective in November 2014 in the electric fund. The increase in the Sewer Fund was attributable to additional charges to industrial customers based on concentration of waste. Other factors concerning the finances of these four funds have already been addressed in the discussion of the City's business-type activities.

#### **Budgetary Highlights**

There was no difference between the original budget and the final adopted budget for the City.

#### **Capital Asset and Debt Administration**

**Capital Assets.** The City's investment in capital assets for its governmental and business-type activities as of September 30, 2015, amounts to \$207,624,339 (net of accumulated depreciation). This investment in capital assets includes land, building and system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included the following:

Significant items placed in service during the current year at their installed values:

- West Military, Ridge Road to BNSF paving - \$1,149,691
- Electric distribution system improvements - \$1,063,189
- Water system improvements - \$1,000,057
- Sewer system improvements - \$775,086
- West Military, Ridge Road to BNSF storm sewer - \$732,420
- E911 dispatch radio console - \$485,512
- Gas system improvements - \$433,292
- Ritz Lake phase I paving - \$396,551
- Unit 6, 7, & 8 fire suppression system - \$377,411
- 2015 Freightliner bucket truck - \$227,816
- Ridge Road State Lakes bike trail - \$218,663

**CITY OF FREMONT, NEBRASKA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Significant additions to Construction in Progress for continuing projects, with the current year expenditures noted:

- Unit 8 environmental upgrade - \$28,031,067
- City Hall chiller replacement - \$459,615
- Unit 8 cooling tower fill replacement - \$405,867
- 72.5kV breakers - \$355,915
- Plant II propane equipment upgrade - \$354,525
- 69kV joint transmission line project - \$345,834

**City of Fremont's Capital Assets  
(net of depreciation)**

|   | Year Ended September 30, 2015 |                       |                       | Year Ended September 30, 2014 |                       |                       |
|---|-------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------|-----------------------|
|   | Governmental                  | Business-type         | Total                 | Governmental                  | Business-type         | Total                 |
|   | Activities                    | Activities            |                       | Activities                    | Activities            |                       |
| Land  | \$ 8,085,378                  | \$ 4,237,456          | \$ 12,322,834         | \$ 7,926,934                  | \$ 4,237,456          | \$ 12,164,390         |
| Construction in Progress                          | 3,432,904                     | 51,101,373            | 54,534,277            | 5,884,273                     | 21,423,860            | 27,308,133            |
| Infrastructure                                    | 22,518,662                    | -                     | 22,518,662            | 20,263,357                    | -                     | 20,263,357            |
| Buildings and Improvements                        | 9,143,670                     | -                     | 9,143,670             | 9,318,151                     | -                     | 9,318,151             |
| Machinery and Equipment                           | 2,728,491                     | 3,806,663             | 6,535,154             | 2,596,238                     | 4,125,236             | 6,721,474             |
| Distribution Systems,<br>Buildings, and Equipment | -                             | 101,540,948           | 101,540,948           | -                             | 102,841,783           | 102,841,783           |
| Office Furniture<br>and Equipment                 | -                             | 375,435               | 375,435               | -                             | 314,089               | 314,089               |
| Vehicles  | -                             | 653,359               | 653,359               | -                             | 342,320               | 342,320               |
| <b>Total</b>                                      | <b>\$ 45,909,105</b>          | <b>\$ 161,715,234</b> | <b>\$ 207,624,339</b> | <b>\$ 45,988,953</b>          | <b>\$ 133,284,744</b> | <b>\$ 179,273,697</b> |

Additional information on the City's capital assets can be found in Note C4 on pages 41 - 43 of this report.

**Long-term debt.** At the end of the current fiscal year, the City had total bonded debt, notes, and capital leases payable (excluding TIF bonds payable) outstanding of \$74,699,250.

**City of Fremont's Outstanding Debt**

|                          | Year Ended September 30, 2015 |                      |                      | Year Ended September 30, 2014 |                      |                      |
|--------------------------|-------------------------------|----------------------|----------------------|-------------------------------|----------------------|----------------------|
|                          | Governmental                  | Business-type        | Total                | Governmental                  | Business-type        | Total                |
|                          | Activities                    | Activities           |                      | Activities                    | Activities           |                      |
| General Obligation Bonds | \$ 3,280,000                  | \$ -                 | \$ 3,280,000         | \$ 3,515,000                  | \$ -                 | \$ 3,515,000         |
| Revenue Bonds            | -                             | 71,365,000           | 71,365,000           | -                             | 74,705,000           | 74,705,000           |
| Notes Payable            | 54,250                        | -                    | 54,250               | 75,250                        | -                    | 75,250               |
| <b>Total</b>             | <b>\$ 3,334,250</b>           | <b>\$ 71,365,000</b> | <b>\$ 74,699,250</b> | <b>\$ 3,590,250</b>           | <b>\$ 74,705,000</b> | <b>\$ 78,295,250</b> |

The City's total debt decreased by \$3,596,000 (4.6 percent). The City continues to pay down bonded indebtedness. The City maintains an AA(-) bond rating. Additional information on the City's long-term debt can be found in Note C6 on pages 44 - 46 of this report.

## CITY OF FREMONT, NEBRASKA

### MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2015

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#### Economic Factors and Next Year's Budgets and Rates

- The City Council again approved a two-year budget for 2016 and 2017.
- Property tax assessment for the year ending September 30, 2015 is \$4,621,347, which is 0.9 percent higher than the assessment for the year ended September 30, 2014, due primarily to flat property values within city limits. In prior years, the City Council had imposed property taxes in anticipation of the costs related to defending and implementing a citizen-initiated ordinance. Litigation has been resolved leaving a balance of unspent funds. This unspent balance has been committed by the City Council for enforcement and construction of Fremont levee. The City Council committed \$1,924,070 at September 30, 2015 for this purpose.
- Health care claims were reviewed and management increased the employer and employee contributions to the self-funded City Employee Insurance Fund and the Work Compensation Fund to cover the increased claims experience. Department budgets will be impacted by \$1,006,000.
- The City Council enacted a new 1.75 percent occupation tax on food and beverage sales in the City, effective October 1, 2015.
- The Air Quality Control System at the power plant will begin operations in 2016, with an expected first year cost of \$900,000.
- The City has budgeted and expects to make significant expenditures for the following capital projects during the next two fiscal years, (expenditures for capital projects will be dependent upon actual revenues remaining within budgeted levels):
  - Balance of emissions control improvements to electric system - \$7,200,000.
  - Waste water treatment plant improvements - \$7,000,000
  - Additional electrical transmission line - \$4,150,000
  - Trickling filter media replacement (WWTP) - \$1,000,000
  - Renovate/remodel City auditorium (grant based) - \$2,750,000
  - Aerial fire truck - \$1,000,000.
  - 23<sup>rd</sup> Street and Linden Ave. Railroad viaduct & pedestrian overpass project - \$4,392,000
  - Fremont levee - \$3,223,000
  - Various citywide paving and resurfacing projects - \$2,947,000
  - Trails projects- \$1,503,000

The City Council approved a four percent increase in rates for the Electric Fund effective November 2015, with another four percent increase going into effect November 2016. An increase in Sewer Fund rates effective November 2016 is expected to generate an additional \$260,000 in revenue. An increase in Water Fund rates effective November 2015 is expected to generate an additional \$128,000 in revenue in the 2016 fiscal year.

All of these factors were considered in preparing the City's budget for the 2016 and 2017 fiscal years.

#### Request for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, City of Fremont, 400 E. Military Avenue, Fremont, NE 68025.

**CITY OF FREMONT, NEBRASKA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2015**

|  | Primary Government         |                             | Total                 |
|--|----------------------------|-----------------------------|-----------------------|
|  | Governmental<br>Activities | Business-type<br>Activities |                       |
| <b>ASSETS</b>                                    |                            |                             |                       |
| Current assets:                                  |                            |                             |                       |
| Cash and cash equivalents                        | \$ 18,039,214              | \$ 15,438,911               | \$ 33,478,125         |
| Investments                                      | 21,230,773                 | 18,275,577                  | 39,506,350            |
| County treasurer cash                            | 201,757                    | -                           | 201,757               |
| Receivables:                                     |                            |                             |                       |
| Special assessments                              | 452,461                    | -                           | 452,461               |
| Accounts, net of allowance for doubtful accounts | 329,427                    | 2,177,898                   | 2,507,325             |
| Unbilled revenue                                 | 176,963                    | 3,446,334                   | 3,623,297             |
| Interest   | 101,717                    | 171,684                     | 273,401               |
| Property tax                                     | 175,706                    | -                           | 175,706               |
| Other tax  | 259,977                    | -                           | 259,977               |
| Receivable/payable to other funds                | (59,989)                   | 59,989                      | -                     |
| Due from other governments                       | 1,202,768                  | -                           | 1,202,768             |
| Inventory  | -                          | 9,275,205                   | 9,275,205             |
| Prepaid expenses                                 | 249,069                    | 212,431                     | 461,500               |
| <b>Total current assets</b>                      | <u>42,359,843</u>          | <u>49,058,029</u>           | <u>91,417,872</u>     |
| Noncurrent assets:                               |                            |                             |                       |
| Restricted cash and cash equivalents             | -                          | 7,929,019                   | 7,929,019             |
| Restricted investments                           | -                          | 8,923,223                   | 8,923,223             |
| TIF notes receivable                             | 691,690                    | -                           | 691,690               |
| Notes receivable, net of allowance               | 2,252,692                  | -                           | 2,252,692             |
| Unamortized bond discount                        | 5,845                      | 153,414                     | 159,259               |
| Unamortized bond insurance                       | -                          | 98,922                      | 98,922                |
| Capital assets:                                  |                            |                             |                       |
| Land   | 8,085,378                  | 4,237,456                   | 12,322,834            |
| Construction in progress                         | 3,432,904                  | 51,101,373                  | 54,534,277            |
| Other capital assets, net of depreciation        | 34,390,823                 | 106,376,405                 | 140,767,228           |
| <b>Net capital assets</b>                        | <u>45,909,105</u>          | <u>161,715,234</u>          | <u>207,624,339</u>    |
| <b>Total noncurrent assets</b>                   | <u>48,859,332</u>          | <u>178,819,812</u>          | <u>227,679,144</u>    |
| <b>Total assets</b>                              | <u>91,219,175</u>          | <u>227,877,841</u>          | <u>319,097,016</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                            |                             |                       |
| <b>Total deferred outflows of resources</b>      | <u>-</u>                   | <u>-</u>                    | <u>-</u>              |
| <b>LIABILITIES</b>                               |                            |                             |                       |
| Current liabilities:                             |                            |                             |                       |
| Accounts payable                                 | 1,027,501                  | 5,204,809                   | 6,232,310             |
| Claims liability                                 | 488,096                    | 4,634                       | 472,730               |
| Accrued expenses                                 | 916,428                    | 1,918,637                   | 2,835,065             |
| Due to other governments                         | 766                        | -                           | 766                   |
| Unearned revenues                                | 3,600                      | 516,365                     | 519,965               |
| Customer deposits                                | -                          | 459,671                     | 459,671               |
| Current portion of long-term obligations         | 266,000                    | 3,360,000                   | 3,626,000             |
| <b>Total current liabilities</b>                 | <u>2,682,391</u>           | <u>11,464,116</u>           | <u>14,146,507</u>     |
| Noncurrent liabilities:                          |                            |                             |                       |
| TIF notes payable                                | 450,066                    | -                           | 450,066               |
| Compensated absences                             | 571,817                    | 744,316                     | 1,316,133             |
| Unamortized bond premium                         | -                          | 2,095,023                   | 2,095,023             |
| Fly ash liability/closure costs payable          | -                          | 249,428                     | 249,428               |
| Noncurrent portion of long-term obligations      | 3,068,250                  | 68,005,000                  | 71,073,250            |
| <b>Total noncurrent liabilities</b>              | <u>4,090,133</u>           | <u>71,093,767</u>           | <u>75,183,900</u>     |
| <b>Total liabilities</b>                         | <u>6,772,524</u>           | <u>82,557,883</u>           | <u>89,330,407</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                            |                             |                       |
| <b>Total deferred inflows of resources</b>       | <u>-</u>                   | <u>-</u>                    | <u>-</u>              |
| <b>NET POSITION</b>                              |                            |                             |                       |
| Net investment in capital assets                 | 42,580,700                 | 79,951,724                  | 122,532,424           |
| Restricted for:                                  |                            |                             |                       |
| Debt service                                     | 110,790                    | 8,456,903                   | 8,567,693             |
| Fly ash disposal                                 | -                          | 250,572                     | 250,572               |
| Street improvements                              | 9,357,473                  | -                           | 9,357,473             |
| Federal grant programs                           | 925,436                    | -                           | 925,436               |
| Other purposes                                   | 18,077,326                 | -                           | 18,077,326            |
| Unrestricted                                     | 13,394,926                 | 56,660,759                  | 70,055,685            |
| <b>Total net position</b>                        | <u>\$ 84,446,651</u>       | <u>\$ 145,319,958</u>       | <u>\$ 229,766,609</u> |

See notes to financial statements.



**CITY OF FREMONT, NEBRASKA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2015**

|   | <u>General</u>       | <u>Street</u>       | <u>Sales<br/>Tax</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|----------------------|---------------------|----------------------|---|---|
| <b>ASSETS</b>   |                      |                     |                      |   |   |
| Cash and cash equivalents   | \$ 5,900,476         | \$ 2,710,457        | \$ 6,162,628         | \$ 2,204,570                            | \$ 16,978,131                           |
| Investments   | 5,370,773            | 2,350,000           | 10,240,000           | 1,770,000                               | 19,730,773                              |
| County treasurer cash   | 146,249              | 44,107              | -                    | 11,401                                  | 201,757                                 |
| Receivables:  |                      |                     |                      |   |   |
| Special assessments   | 27,838               | 25,366              | -                    | 399,257                                 | 452,461                                 |
| Accounts, net of allowance<br>for doubtful accounts                           | 289,654              | 9,140               | -                    | 30,633                                  | 329,427                                 |
| Notes receivable, net of allowance<br>for doubtful accounts                   | 9,973                | -                   | 1,013,333            | 1,229,386                               | 2,252,692                               |
| Interest  | 4,020                | 16,139              | 38,087               | 26,246                                  | 84,492                                  |
| Property tax  | 166,564              | -                   | -                    | 9,142                                   | 175,706                                 |
| Business tax  | 145,373              | -                   | -                    | 30,341                                  | 175,714                                 |
| Other tax   | -                    | 259,977             | -                    | -                                       | 259,977                                 |
| TIF bonds receivable  | -                    | -                   | -                    | 691,690                                 | 691,690                                 |
| Due from other governments  | 32,791               | -                   | 1,034,291            | 135,686                                 | 1,202,768                               |
| Due from other funds  | 647,854              | 223,610             | 137,698              | 122,486                                 | 1,131,648                               |
| Prepaid expenses  | 210,574              | 32,982              | -                    | 5,513                                   | 249,069                                 |
| <b>Total assets</b>   | <b>\$ 12,952,139</b> | <b>\$ 5,671,778</b> | <b>\$ 18,626,037</b> | <b>\$ 6,666,351</b>                     | <b>\$ 43,916,305</b>                    |
| <b>LIABILITIES</b>  |                      |                     |                      |   |   |
| Accounts payable  | \$ 252,322           | \$ 130,026          | \$ 600,000           | \$ 45,055                               | \$ 1,027,403                            |
| Accrued expenses  | 744,744              | 109,728             | -                    | 61,956                                  | 916,428                                 |
| Due to other governments  | 766                  | -                   | -                    | -                                       | 766                                     |
| Due to other funds  | 173,805              | 5,100               | 240,654              | 772,078                                 | 1,191,637                               |
| TIF bond payable  | -                    | -                   | -                    | 450,066                                 | 450,066                                 |
| Advanced revenue  | -                    | -                   | -                    | -                                       | -                                       |
| Unearned revenue  | -                    | -                   | -                    | 3,600                                   | 3,600                                   |
| <b>Total liabilities</b>  | <b>1,171,637</b>     | <b>244,854</b>      | <b>840,654</b>       | <b>1,332,755</b>                        | <b>3,589,900</b>                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                      |                     |                      |   |   |
| Unavailable revenue - property taxes  | 123,214              | -                   | -                    | 5,848                                   | 129,062                                 |
| Unavailable revenue - other local taxes                                       | 27,838               | 24,880              | -                    | 279,268                                 | 331,986                                 |
| Unavailable revenue - fees and other  | 103,355              | 22,745              | -                    | 70,256                                  | 196,356                                 |
| Unavailable revenue - notes   | -                    | -                   | -                    | 379,714                                 | 379,714                                 |
| <b>Total deferred inflows</b>   | <b>254,407</b>       | <b>47,625</b>       | <b>-</b>             | <b>735,086</b>                          | <b>1,037,118</b>                        |
| <b>FUND BALANCES (DEFICIT)</b>  |                      |                     |                      |   |   |
| Nonspendable:   |                      |                     |                      |   |   |
| Permanent fund principal  | -                    | -                   | -                    | 125,000                                 | 125,000                                 |
| Prepaid expenses  | 210,574              | 32,982              | -                    | -                                       | 243,556                                 |
| Notes receivable  | 9,973                | -                   | 1,013,333            | 1,139,386                               | 2,162,692                               |
| Restricted for:   |                      |                     |                      |   |   |
| Debt service  | -                    | -                   | -                    | 110,790                                 | 110,790                                 |
| Street improvements   | -                    | 5,346,317           | 3,963,531            | -                                       | 9,309,848                               |
| Public safety   | -                    | -                   | 1,832,307            | 52,685                                  | 1,884,992                               |
| Infrastructure  | -                    | -                   | 5,309,294            | -                                       | 5,309,294                               |
| Property tax relief   | -                    | -                   | 808,511              | -                                       | 808,511                                 |
| Economic development  | -                    | -                   | 4,858,407            | 195,668                                 | 5,054,075                               |
| Capital/special projects  | -                    | -                   | -                    | 2,332,244                               | 2,332,244                               |
| Federal programs  | -                    | -                   | -                    | 19,368                                  | 19,368                                  |
| Community betterment  | -                    | -                   | -                    | 604,852                                 | 604,852                                 |
| Community development block grant   | -                    | -                   | -                    | 126,682                                 | 126,682                                 |
| Committed for:  |                      |                     |                      |   |   |
| Code enforcement/defense  | 1,924,070            | -                   | -                    | -                                       | 1,924,070                               |
| Assigned for:   |                      |                     |                      |   |   |
| Other   | -                    | -                   | -                    | 189,816                                 | 189,816                                 |
| Unassigned  | 9,381,478            | -                   | -                    | (297,981)                               | 9,083,497                               |
| <b>Total fund balances</b>  | <b>11,526,095</b>    | <b>5,379,299</b>    | <b>17,785,383</b>    | <b>4,598,510</b>                        | <b>39,289,287</b>                       |
| <b>Total liabilities, deferred inflows<br/>of resources and fund balances</b> | <b>\$ 12,952,139</b> | <b>\$ 5,671,778</b> | <b>\$ 18,626,037</b> | <b>\$ 6,666,351</b>                     | <b>\$ 43,916,305</b>                    |

See notes to financial statements

**CITY OF FREMONT, NEBRASKA**  
**RECONCILIATION OF THE BALANCE SHEET -**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2015**

**Total fund balances - governmental funds** \$ 39,289,287

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$69,350,879, and the accumulated depreciation is \$23,441,774. 45,909,105

Unamortized bond discounts are not financial resources and, therefore, are not reported as assets in governmental funds. 5,845

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 2,111,363

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds but are deferred 1,037,118

Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

|                         |    |                    |                    |
|-------------------------|----|--------------------|--------------------|
| Compensated absences    | \$ | (571,817)          |                    |
| Bonds and notes payable |    | <u>(3,334,250)</u> | <u>(3,906,067)</u> |

**Total net position - governmental activities** \$ 84,446,651

**CITY OF FREMONT, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

|  | <u>General</u>       | <u>Street</u>       | <u>Sales<br/>Tax</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--|----------------------|---------------------|----------------------|---|---|
| <b>REVENUES</b>  |                      |                     |                      |   |   |
| Taxes:   |                      |                     |                      |   |   |
| Property   | \$ 4,217,797         | \$ -                | \$ -                 | \$ 320,236                              | \$ 4,538,033                            |
| Motor vehicle  | -                    | 496,452             | -                    | -                                       | 496,452                                 |
| TIF payments   | -                    | -                   | -                    | 226,904                                 | 226,904                                 |
| Sales tax  | -                    | -                   | 6,192,744            | -                                       | 6,192,744                               |
| Payments in lieu of taxes                                    | 8,789                | -                   | -                    | 665                                     | 9,454                                   |
| Franchise  | 236,274              | -                   | -                    | -                                       | 236,274                                 |
| Business   | 1,094,289            | -                   | -                    | 120,234                                 | 1,214,523                               |
| Intergovernmental  | 862,780              | 2,905,097           | -                    | 1,030,506                               | 4,798,383                               |
| Keno   | -                    | -                   | -                    | 585,538                                 | 585,538                                 |
| Charges for services   | 2,471,047            | 48,419              | 37,054               | 266,734                                 | 2,823,254                               |
| Donations  | 29,155               | -                   | -                    | -                                       | 29,155                                  |
| Interest income  | 26,156               | 21,070              | 59,529               | 44,433                                  | 151,188                                 |
| Other income   | 59,233               | 33,206              | 20,142               | 11,233                                  | 123,814                                 |
| Total revenues   | <u>9,005,520</u>     | <u>3,504,244</u>    | <u>6,309,469</u>     | <u>2,606,483</u>                        | <u>21,425,716</u>                       |
| <b>EXPENDITURES</b>  |                      |                     |                      |   |   |
| General government   | 3,926,753            | -                   | 16,777               | 483,165                                 | 4,426,695                               |
| Public safety  | 7,075,109            | -                   | -                    | 1,084,882                               | 8,159,991                               |
| Public works   | 458,147              | 3,519,995           | -                    | 9,553                                   | 3,987,695                               |
| Environment and leisure                                      | 3,103,927            | -                   | -                    | 207,223                                 | 3,311,150                               |
| Employee insurance   | 223,616              | -                   | -                    | -                                       | 223,616                                 |
| Principal payments on debt                                   | -                    | -                   | -                    | 256,000                                 | 256,000                                 |
| Interest on long-term debt                                   | -                    | -                   | -                    | 85,978                                  | 85,978                                  |
| Total expenditures   | <u>14,787,552</u>    | <u>3,519,995</u>    | <u>16,777</u>        | <u>2,126,801</u>                        | <u>20,451,125</u>                       |
| <b>Excess (deficiency) of<br/>revenues over expenditures</b> | <u>(5,782,032)</u>   | <u>(15,751)</u>     | <u>6,292,692</u>     | <u>479,682</u>                          | <u>974,591</u>                          |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                    |                      |                     |                      |   |   |
| Transfers in   | 6,557,145            | 642,831             | -                    | 172,525                                 | 7,372,501                               |
| Transfers out  | (69,584)             | -                   | (3,446,917)          | (648,602)                               | (4,165,103)                             |
| Net other sources and uses                                   | <u>6,487,561</u>     | <u>642,831</u>      | <u>(3,446,917)</u>   | <u>(476,077)</u>                        | <u>3,207,398</u>                        |
| <b>Net change in fund balances</b>                           | 705,529              | 627,080             | 2,845,775            | 3,605                                   | 4,181,989                               |
| Fund balances - September 30, 2014                           | <u>10,820,566</u>    | <u>4,752,219</u>    | <u>14,939,608</u>    | <u>4,594,905</u>                        | <u>35,107,298</u>                       |
| Fund balances - September 30, 2015                           | <u>\$ 11,526,095</u> | <u>\$ 5,379,299</u> | <u>\$ 17,785,383</u> | <u>\$ 4,598,510</u>                     | <u>\$ 39,289,287</u>                    |

See notes to financial statements

CITY OF FREMONT, NEBRASKA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

|  |                     |
|--|---------------------|
| <b>Total net change in fund balances - governmental funds</b>  | \$ 4,181,989        |
| Amounts reported for governmental <i>activities</i> in the statement of activities are different because:  |                     |
| Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$1,045,355) and capital lease principal payments (\$0) exceed depreciation expense (\$1,874,254) and disposal of capital assets (\$4,616) in the period. | (833,515)           |
| Bond fees are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the lives of the related bonds as amortization expense. This is the amount by which capitalized bond fees (\$0) are exceeded by amortization expense (\$540) in the period.  | (540)               |
| Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the Internal Service Fund is reported with governmental activities in the statement of activities.   | 3,587               |
| TIF proceeds and payments are reported as revenue and expenses in the governmental funds, but are reported as notes receivable and payable in the statement of net position.   | (942)               |
| The change in noncurrent compensated absences is reported as an expense in the statement of net assets. Noncurrent compensated absences are not reported in the governmental funds.  | (141,748)           |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount that contributions of capital assets (\$753,666) exceeded the change in deferred inflows in the governmental funds (\$177,308)   | 576,358             |
| Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.   | <u>256,000</u>      |
| <b>Change in net position of governmental activities</b>   | <u>\$ 4,041,189</u> |

See notes to financial statements

**CITY OF FREMONT, NEBRASKA**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2015**

|  | Enterprise Funds    |                     |                     |                     | Total                | Internal Service Fund |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
|  | Electric Fund       | Water Fund          | Sewer Fund          | Gas Fund            |                      |                       |
| <b>ASSETS</b>                                    |                     |                     |                     |                     |                      |                       |
| <b>Current assets:</b>                           |                     |                     |                     |                     |                      |                       |
| Cash and cash equivalents                        | \$ 8,375,564        | \$ 1,284,837        | \$ 1,949,116        | \$ 3,829,394        | \$ 15,438,911        | \$ 1,061,083          |
| Investments                                      | 11,268,892          | -                   | 4,057,870           | 2,948,815           | 18,275,577           | 1,500,000             |
| <b>Receivables:</b>                              |                     |                     |                     |                     |                      |                       |
| Accounts, net of allowance for doubtful accounts | 1,502,846           | 254,415             | 153,748             | 266,889             | 2,177,898            | -                     |
| Unbilled revenue                                 | 2,239,876           | 240,680             | 426,810             | 538,968             | 3,446,334            | 1,249                 |
| Due from other funds                             | 51,909              | 5,076               | 1,632               | 1,680               | 60,297               | -                     |
| Due from other governments                       | -                   | -                   | -                   | -                   | -                    | -                     |
| Interest   | 125,828             | 4,795               | 21,219              | 19,842              | 171,684              | 17,225                |
| Inventory  | 7,520,974           | 305,790             | 141,654             | 1,306,787           | 9,275,205            | -                     |
| Prepaid expenses                                 | 98,128              | 29,311              | 37,045              | 47,947              | 212,431              | -                     |
| <b>Total current assets</b>                      | <u>31,184,017</u>   | <u>2,124,904</u>    | <u>6,789,094</u>    | <u>8,960,322</u>    | <u>49,058,337</u>    | <u>2,579,557</u>      |
| <b>Noncurrent assets:</b>                        |                     |                     |                     |                     |                      |                       |
| Restricted cash and cash equivalents             | 7,895,339           | 33,680              | -                   | -                   | 7,929,019            | -                     |
| Restricted investments                           | 7,679,908           | 875,000             | 317,130             | 51,185              | 8,923,223            | -                     |
| Unamortized bond discount                        | 129,762             | 12,522              | 9,190               | 1,940               | 153,414              | -                     |
| Unamortized bond insurance                       | 66,576              | 17,632              | 12,335              | 2,379               | 98,922               | -                     |
| <b>Capital assets:</b>                           |                     |                     |                     |                     |                      |                       |
| Land   | 2,086,695           | 1,890,618           | 143,803             | 116,340             | 4,237,456            | -                     |
| Construction in progress                         | 50,803,793          | 210,726             | 14,754              | 72,100              | 51,101,373           | -                     |
| Depreciable capital assets                       | 140,340,858         | 39,503,983          | 50,190,820          | 15,657,857          | 245,693,518          | -                     |
| Less accumulated depreciation                    | (90,168,587)        | (15,417,313)        | (23,373,945)        | (10,357,268)        | (139,317,113)        | -                     |
| <b>Net capital assets</b>                        | <u>103,062,759</u>  | <u>26,188,014</u>   | <u>26,975,432</u>   | <u>5,489,029</u>    | <u>161,715,234</u>   | <u>-</u>              |
| <b>Total noncurrent assets</b>                   | <u>118,834,344</u>  | <u>27,126,848</u>   | <u>27,314,087</u>   | <u>5,544,533</u>    | <u>178,819,812</u>   | <u>-</u>              |
| <b>Total assets</b>                              | <u>150,018,361</u>  | <u>29,251,752</u>   | <u>34,103,181</u>   | <u>14,504,855</u>   | <u>227,878,149</u>   | <u>2,579,557</u>      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                     |                     |                     |                     |                      |                       |
| <b>Total deferred outflows of resources</b>      | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>             | <u>-</u>              |
| <b>LIABILITIES</b>                               |                     |                     |                     |                     |                      |                       |
| <b>Current liabilities:</b>                      |                     |                     |                     |                     |                      |                       |
| Accounts payable                                 | 4,312,655           | 49,358              | 58,363              | 784,433             | 5,204,809            | 98                    |
| Due to other funds                               | 308                 | -                   | -                   | -                   | 308                  | -                     |
| Accrued payroll and vacation                     | 782,505             | 43,225              | 90,282              | 125,907             | 1,041,919            | -                     |
| Sales tax payable                                | 210,627             | 564                 | -                   | 182                 | 211,373              | -                     |
| Accrued interest payable                         | 626,339             | 33,268              | 4,819               | 919                 | 665,345              | -                     |
| Unearned revenue                                 | 516,365             | -                   | -                   | -                   | 516,365              | -                     |
| Customer deposits                                | 458,846             | 825                 | -                   | -                   | 459,671              | -                     |
| Claims liability                                 | 4,634               | -                   | -                   | -                   | 4,634                | 468,096               |
| Current portion of long-term obligations         | 2,462,921           | 582,054             | 279,695             | 35,330              | 3,360,000            | -                     |
| <b>Total current liabilities</b>                 | <u>9,375,200</u>    | <u>709,294</u>      | <u>433,159</u>      | <u>946,771</u>      | <u>11,464,424</u>    | <u>468,194</u>        |
| <b>Noncurrent liabilities:</b>                   |                     |                     |                     |                     |                      |                       |
| Fly ash liability                                | 249,428             | -                   | -                   | -                   | 249,428              | -                     |
| Compensated absences                             | 502,280             | 42,939              | 44,749              | 154,348             | 744,316              | -                     |
| Unamortized bond premium                         | 2,044,035           | 50,713              | 275                 | -                   | 2,095,023            | -                     |
| Noncurrent portion of long-term obligations      | 59,192,025          | 6,350,228           | 2,107,449           | 355,298             | 68,005,000           | -                     |
| <b>Total noncurrent liabilities</b>              | <u>61,987,768</u>   | <u>6,443,880</u>    | <u>2,152,473</u>    | <u>509,646</u>      | <u>71,093,767</u>    | <u>-</u>              |
| <b>Total liabilities</b>                         | <u>71,362,968</u>   | <u>7,153,174</u>    | <u>2,585,632</u>    | <u>1,456,417</u>    | <u>82,558,191</u>    | <u>468,194</u>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                     |                     |                     |                     |                      |                       |
| <b>Total deferred inflows of resources</b>       | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>             | <u>-</u>              |
| <b>NET POSITION</b>                              |                     |                     |                     |                     |                      |                       |
| Net investment in capital assets                 | 32,313,633          | 18,308,862          | 24,280,073          | 5,049,156           | 79,951,724           | -                     |
| <b>Restricted for:</b>                           |                     |                     |                     |                     |                      |                       |
| Debt service                                     | 7,179,908           | 908,680             | 317,130             | 51,185              | 8,456,903            | -                     |
| Fly ash disposal                                 | 250,572             | -                   | -                   | -                   | 250,572              | -                     |
| Unrestricted                                     | 38,911,280          | 2,881,036           | 6,920,346           | 7,948,097           | 56,660,759           | 2,111,363             |
| <b>Total net position</b>                        | <u>\$78,655,393</u> | <u>\$22,098,578</u> | <u>\$31,517,549</u> | <u>\$13,048,438</u> | <u>\$145,319,958</u> | <u>\$ 2,111,363</u>   |

See notes to financial statements.

**CITY OF FREMONT, NEBRASKA**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION - PROPRIETARY FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

|   | Enterprise Funds     |                     |                     |                     | Total                | Internal<br>Service<br>Fund |
|---|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------------|
|   | Electric<br>Fund     | Water<br>Fund       | Sewer<br>Fund       | Gas<br>Fund         |                      |                             |
| <b>Operating revenues:</b>                      |                      |                     |                     |                     |                      |                             |
| Charges for services                            | \$ 36,125,875        | \$ 3,032,233        | \$ 5,183,013        | \$13,927,053        | \$ 58,268,174        | \$ 4,641,274                |
| Contributions from other funds                  | -                    | -                   | -                   | -                   | -                    | 1,656,296                   |
| Other revenue                                   | 121,215              | 101,800             | 44,458              | -                   | 267,473              | -                           |
| <b>Total operating revenues</b>                 | <b>36,247,090</b>    | <b>3,134,033</b>    | <b>5,227,471</b>    | <b>13,927,053</b>   | <b>58,535,647</b>    | <b>6,297,570</b>            |
| <b>Operating expenses:</b>                      |                      |                     |                     |                     |                      |                             |
| Cost of power/gas                               | 2,345,472            | -                   | -                   | 9,899,488           | 12,244,960           | -                           |
| Production                                      | 17,956,890           | 355,479             | 1,709,719           | -                   | 20,022,088           | -                           |
| Distribution                                    | 2,517,198            | 643,730             | 359,230             | 1,345,949           | 4,866,107            | -                           |
| Customer accounting and collections             | 1,629,776            | 495,538             | 525,203             | 1,005,210           | 3,655,727            | -                           |
| Administrative and general                      | (8,172)              | 1,269               | 340                 | (35,084)            | (41,647)             | 5,195                       |
| Employee insurance                              | -                    | -                   | -                   | -                   | -                    | 5,722,563                   |
| Workers' compensation                           | -                    | -                   | -                   | -                   | -                    | 582,983                     |
| Depreciation                                    | 3,085,551            | 919,964             | 1,284,125           | 469,516             | 5,759,156            | -                           |
| Amortization                                    | (109,009)            | (2,283)             | 2,262               | 411                 | (108,619)            | -                           |
| <b>Total operating expenses</b>                 | <b>27,417,706</b>    | <b>2,413,697</b>    | <b>3,880,879</b>    | <b>12,685,490</b>   | <b>46,397,772</b>    | <b>6,310,741</b>            |
| <b>Operating income (loss)</b>                  | <b>8,829,384</b>     | <b>720,336</b>      | <b>1,346,592</b>    | <b>1,241,563</b>    | <b>12,137,875</b>    | <b>(13,171)</b>             |
| <b>Nonoperating revenues (expenses):</b>        |                      |                     |                     |                     |                      |                             |
| Interest income                                 | 255,023              | 8,153               | 30,811              | 31,242              | 325,229              | 16,758                      |
| Interest expense                                | (2,252,660)          | (190,888)           | (70,680)            | (12,122)            | (2,526,350)          | -                           |
| Bond insurance costs                            | (26,140)             | (26,335)            | (14,775)            | -                   | (67,250)             | -                           |
| Gain (loss) on sale of assets                   | (106,936)            | 1,820               | (5,618)             | (34,900)            | (145,634)            | -                           |
| Contributed capital                             | -                    | 169,537             | 158,296             | -                   | 327,833              | -                           |
| <b>Total nonoperating revenues (expenses)</b>   | <b>(2,130,713)</b>   | <b>(37,713)</b>     | <b>98,034</b>       | <b>(15,780)</b>     | <b>(2,086,172)</b>   | <b>16,758</b>               |
| <b>Income (loss) before interfund transfers</b> | <b>6,698,671</b>     | <b>682,623</b>      | <b>1,444,626</b>    | <b>1,225,783</b>    | <b>10,051,703</b>    | <b>3,587</b>                |
| <b>Interfund transfers:</b>                     |                      |                     |                     |                     |                      |                             |
| Transfer from other funds                       | 69,584               | 108,410             | 86,888              | -                   | 264,882              | -                           |
| Transfer to other funds                         | (2,426,410)          | (150,000)           | (150,000)           | (745,870)           | (3,472,280)          | -                           |
| <b>Net transfers</b>                            | <b>(2,356,826)</b>   | <b>(41,590)</b>     | <b>(63,112)</b>     | <b>(745,870)</b>    | <b>(3,207,398)</b>   | <b>-</b>                    |
| <b>Change in net position</b>                   | <b>4,341,845</b>     | <b>641,033</b>      | <b>1,381,514</b>    | <b>479,913</b>      | <b>6,844,305</b>     | <b>3,587</b>                |
| <b>Net position - September 30, 2014</b>        | <b>74,313,548</b>    | <b>21,457,545</b>   | <b>30,136,035</b>   | <b>12,568,525</b>   | <b>138,475,653</b>   | <b>2,107,776</b>            |
| <b>Net position - September 30, 2015</b>        | <b>\$ 78,655,393</b> | <b>\$22,098,578</b> | <b>\$31,517,549</b> | <b>\$13,048,438</b> | <b>\$145,319,958</b> | <b>\$ 2,111,363</b>         |

See notes to financial statements.

CITY OF FREMONT, NEBRASKA  
 STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

|  | Enterprise Funds |              |              |               | Internal Service Fund |
|--|------------------|--------------|--------------|---------------|-----------------------|
|  | Electric Fund    | Water Fund   | Sewer Fund   | Gas Fund      |                       |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                  |              |              |               |                       |
| Receipts from customers  | \$ 36,155,184    | \$ 3,050,421 | \$ 5,241,603 | \$ 13,945,701 | \$ 58,392,889         |
| Receipts from other funds  |                  |              |              |               |                       |
| Payments to suppliers  | (14,923,334)     | (563,034)    | (1,216,637)  | (9,753,475)   | (26,456,480)          |
| Payments to employees  | (8,737,087)      | (974,690)    | (1,441,938)  | (1,935,452)   | (13,089,167)          |
| Net cash provided (used) by operating activities                     | 12,494,743       | 1,512,697    | 2,583,028    | 2,256,774     | 18,847,242            |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                  |              |              |               |                       |
| Transfers from other funds   | 69,584           | 108,410      | 86,888       | -             | 264,882               |
| Transfers to other funds   | (2,426,410)      | (150,000)    | (150,000)    | (745,870)     | (3,472,280)           |
| Interfund loans  | (12,242)         | (782)        | (31)         | (252)         | (13,307)              |
| Net cash provided (used) by noncapital financing activities          | (2,369,068)      | (42,372)     | (63,143)     | (746,122)     | (3,220,705)           |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                  |              |              |               |                       |
| Purchase of property and equipment                                   | (32,265,941)     | (763,258)    | (614,810)    | (363,437)     | (34,007,446)          |
| Proceeds from capital grant  | 48,496           | -            | -            | -             | 48,496                |
| Proceeds from issuance of capital debt, (net of issuance costs)      | 2,065,066        | 2,080,473    | 1,167,211    | -             | 5,312,750             |
| Principal payments on capital debt                                   | (4,562,466)      | (2,670,094)  | (1,452,777)  | (34,663)      | (8,720,000)           |
| Interest paid on capital debt  | (2,198,901)      | (197,320)    | (74,182)     | (12,162)      | (2,482,565)           |
| Increase (decrease) in fly ash liability                             | (13,671)         | -            | -            | -             | (13,671)              |
| Net cash provided (used) by capital and related financing activities | (36,927,417)     | (1,550,199)  | (974,558)    | (410,262)     | (39,862,436)          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                  |              |              |               |                       |
| (Increase) decrease in investments                                   | 29,751,895       | -            | (2,775,000)  | -             | 26,976,895            |
| Interest received on investments                                     | 277,132          | 6,984        | 30,360       | 43,239        | 357,715               |
| Net cash provided (used) by investing activities                     | 30,029,027       | 6,984        | (2,744,640)  | 43,239        | 27,334,610            |
| Increase (decrease) in cash and cash equivalents                     | 3,227,285        | (72,890)     | (1,199,313)  | 1,143,629     | 3,098,711             |
| Cash and cash equivalents - beginning of the year                    | 13,043,618       | 1,391,407    | 3,148,429    | 2,685,765     | 20,269,219            |
| Cash and cash equivalents - end of the year                          | \$ 16,270,903    | \$ 1,318,517 | \$ 1,949,116 | \$ 3,829,394  | \$ 23,367,930         |
| <b>Composition of cash and cash equivalents:</b>                     |                  |              |              |               |                       |
| Cash and cash equivalents  | \$ 8,375,564     | \$ 1,284,837 | \$ 1,949,116 | \$ 3,829,394  | \$ 15,438,911         |
| Restricted cash and cash equivalents                                 | 7,895,339        | 33,680       | -            | -             | 7,929,019             |
| Total cash and cash equivalents                                      | \$ 16,270,903    | \$ 1,318,517 | \$ 1,949,116 | \$ 3,829,394  | \$ 23,367,930         |

See notes to financial statements

CITY OF FREMONT, NEBRASKA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS, Continued

FOR THE YEAR ENDED SEPTEMBER 30, 2015

|  | Enterprise Funds |            |              |              | Internal Service Fund |
|--|------------------|------------|--------------|--------------|-----------------------|
|  | Electric Fund    | Water Fund | Sewer Fund   | Gas Fund     |                       |
|  | \$ 8,829,384     | \$ 720,336 | \$ 1,346,592 | \$ 1,241,563 | \$ (13,171)           |
|  |                  |            |              |              | \$ 12,137,875         |
|  |                  |            |              |              | \$ 18,847,242         |
|  |                  |            |              |              | \$ 67,606             |
|  |                  |            |              |              | \$ 76,268             |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1,090              |
|  |                  |            |              |              | \$ 2,583,028          |
|  |                  |            |              |              | \$ 2,256,774          |
|  |                  |            |              |              | \$ 1,512,697          |
|  |                  |            |              |              | \$ 12,494,743         |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 357                |
|  |                  |            |              |              | \$ 538                |
|  |                  |            |              |              | \$ 768                |
|  |                  |            |              |              | \$ 6,896              |
|  |                  |            |              |              | \$ 39,481             |
|  |                  |            |              |              | \$ 9,877              |
|  |                  |            |              |              | \$ 86,645             |
|  |                  |            |              |              | \$ 607,114            |
|  |                  |            |              |              | \$ 206,173            |
|  |                  |            |              |              | \$ 83,612             |
|  |                  |            |              |              | \$ 1,284,125          |
|  |                  |            |              |              | \$ 2,262              |
|  |                  |            |              |              | \$ 469,516            |
|  |                  |            |              |              | \$ 411                |
|  |                  |            |              |              | \$ 18,648             |
|  |                  |            |              |              | \$ 351,870            |
|  |                  |            |              |              | \$ (6,944)            |
|  |                  |            |              |              | \$ 52,213             |
|  |                  |            |              |              | \$ 1,227,691          |
|  |                  |            |              |              | \$ 202,065            |
|  |                  |            |              |              | \$ (22,054)           |
|  |                  |            |              |              | \$ 178                |
|  |                  |            |              |              | \$ 113,157            |
|  |                  |            |              |              | \$ 1                  |

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**

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# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Fremont, Nebraska (the City) are prepared in accordance with generally accepted accounting principles (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

#### 1. Financial Reporting Entity

The City was incorporated in 1871. The City operates under a Mayor-Council form of government with an elected Mayor and an elected legislative body, Council, composed of eight members. The Mayor is elected at large for a four-year term, and the eight members of the City Council are elected, two from each of four wards, on alternating four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; urban development; electric, water and sanitary sewer systems; gas; waste transfer and general administrative services.

These financial statements present the financial statements of the City as the primary government. In determining its reporting entity, the City has considered all potential component units for which it is financially accountable, including other organizations which are fiscally dependent on the City, or the significance of their relationship with the City are such that exclusion would make the financial statements misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability, which was used in making this evaluation. The City has no potential component units to include in its reporting entity.

#### 2. Basis of Presentation

##### **Government-wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

##### **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. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column and the remaining funds are aggregated and reported as other governmental or proprietary funds.

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**2. Basis of Presentation, Continued**

The City reports the following fund types:

**Governmental Funds**

*General Fund*

The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

*Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

*Debt Service Fund*

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

*Capital Projects Fund*

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Proprietary Funds**

*Enterprise Funds*

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

*Internal Service Funds*

The internal service funds account for activities that provide goods and services to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**2. Basis of Presentation, Continued**

**Major and Non-major Funds**

The City reports the following major and non-major funds:

| <u>Fund</u>                     | <u>Brief Description</u>   |
|---------------------------------|--|
| <i>Major:</i>                   |  |
| Governmental:                   |  |
| General                         | See above for description.   |
| Street                          | The Street Fund is a Special Revenue Fund that accounts for the City's share of highway allocation from the State of Nebraska.   |
| Sales Tax                       | The Sales Tax Fund is a Special Revenue Fund that accounts for local sales tax collected.  |
| Proprietary:                    |  |
| Enterprise:                     |  |
| Electric, Water, Sewer, and Gas | See above for description.   |
| Internal Service:               |  |
| Insurance                       | Accounts for the workers' compensation, and health insurance, and other programs for all governmental-fund-type City operations. |
| <i>Non-major:</i>               |  |
| Governmental:                   |  |
| Debt Service                    | See above for description.   |
| Capital Projects                | See above for description.   |
| Special Revenue:                |  |
| Paving and Sidewalk Districts   | Accounts for the collection of special assessments on various paving and sidewalk districts.                                     |
| Downtown Improvement District   | Accounts for improvements and maintenance of downtown business area using occupation taxes.                                      |

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**2. Basis of Presentation, Continued**

**Major and Non-major Funds, Continued**

| <u>Fund</u>                  | <u>Brief Description</u>   |
|------------------------------|--|
| <i>Non-major, continued:</i> |  |
| Governmental, continued:     |  |
| Special Revenue, continued:  |  |
| Public Use Property          |  |
| Special Projects             |  |
| <br>                         |  |
| Keno Fund                    | Accounts for the City's share of the Keno gaming proceeds.   |
| CDBG Fund                    | Accounts for revolving loans funded by the Community Development Block Grant (CDBG) program.   |
| Weatherization EDA (HUD)     | Accounts for weatherization revolving loans funded by U.S. Department of Housing and Urban Development (HUD) grants.   |
| Economic Enhancement         | Accounts for economic enhancement programs of the City.  |
| Airport Fund                 | Accounts for the operation and maintenance of the municipal airport.   |
| Enhanced and Wireless 911    | Accounts for the per-line telephone surcharge and per-line cell phone surcharge for the emergency communications system.   |
| Drug Task Force              | Accounts for Federal grant proceeds and payments from surrounding governmental entities under an interlocal agreement to combat drug use in Fremont and surrounding communities.   |
| Community Development Agency | Accounts for the resources for payment of principal and interest on tax increment financing bonds issued by the Community Development Agency of the City. These bonds were issued to provide long-term financing for the several development areas. These bonds are payable only from real estate taxes on certain property located within these plan areas and do not constitute general obligations of the City. |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**3. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The City considers revenues are available if they are collected within 60 days of the end of the fiscal period. Property taxes, sales taxes, occupation taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

**4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, cash and cash equivalents include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer's cash represents revenues collected not yet remitted to the City.

Investments are reported at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued**

**Receivables**

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities report utility billings as their major receivables.

In the fund financial statements, receivables in governmental funds include revenue accruals such as special assessments and property taxes, since they are usually both measurable and available. Proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

**Notes Receivable**

Notes receivable include long-term loans made to local businesses and citizens using revolving loan funds from CDBG program through the State of Nebraska, as well as other economic development based loans of LB840 revolving loan funds or Economic Enhancement funds of the City to qualifying businesses. Some loans are forgivable when certain performance-based conditions are met. Loans are shown net of an allowance for uncollectible amounts. Tax Increment Financing (TIF) notes receivable are recorded at the lesser of the present value of the anticipated revenue stream or the actual TIF bond payable amount.

**Due from Other Governments**

The total due from other governments includes the following amounts:

| <u>Fund</u>  | <u>Amount</u>             | <u>Service</u>   |
|--------------|---------------------------|--|
| General      | \$ 32,791                 | SRO reimbursement/<br>Grant reimbursement/<br>Library Commission<br>payments |
| Sales tax    | 1,034,291                 | Sales Tax  |
| Debt Service | 166                       | Grant reimbursement  |
| CDBG         | 64,080                    | Grant reimbursement  |
| Wireless 911 | 7,307                     | Grant reimbursement  |
| Enhanced 911 | <u>64,133</u>             | Grant reimbursement  |
| <b>Total</b> | <b><u>\$1,202,768</u></b> |  |

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### 4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

##### **Inventory**

All inventories are valued at average cost, except natural gas, which is valued at cost using the first-in/first-out (“FIFO”) method.

##### **Restricted Assets**

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

##### **Capital Assets**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

##### *Government-wide Statements*

In the government-wide financial statements, capital assets are capitalized and reported on the Statement of Net Position. The City has a \$5,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

|                         |             |
|-------------------------|-------------|
| Buildings               | 20-50 years |
| Improvements            | 10-50 years |
| Machinery and equipment | 3-20 years  |
| Utility system          | 25-50 years |

The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

##### *Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### 4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

##### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (as either an expense or expenditure) until that period. The City currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that period. The City has two items that qualify for reporting in this category in the fund financial statement: (1) Unavailable revenue received after the availability period. This includes property taxes plus other local taxes and fees received after 60 days. They are reported as deferred inflows on the governmental funds balance sheet and will be recognized as revenue next year. (2) Unavailable revenue relating to loans.

##### **Compensated Absences**

Accumulated vacation leave related to the City's governmental funds is recorded as an expenditure and a fund liability as the amount is generally used within one year. The City's policies regarding unused sick time permit employees to accumulate a portion of earned but unused sick leave. For employees with 20 years of service, 45 percent of the unused hours are accrued up to a maximum of 480 hours per employee. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds do not report the compensated absence liability for sick leave since it is not payable from expendable available financial resources. As the paid vacation and sick leave accrue to employees paid out of the proprietary funds, an expense and a liability are recorded in those funds.

##### **Long-term Debt, Deferred Debt Expense, and Bond Discounts/Premiums**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

##### *Government-wide Statements*

In government-wide and proprietary financial statements, outstanding debt is reported as a liability. Bond discounts or premiums and the difference between the reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using the method that approximates the effective interest method. The long-term debt consists primarily of bonds payable and a liability for fly ash disposal.

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### 4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

##### Long-term Debt, Deferred Debt Expense, and Bond Discounts/Premiums, Continued

###### *Fund Financial Statements*

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period and payment of principal is reported as expenditures.

##### Net Position Flow Assumption

###### *Government-wide Statements*

Net position is classified and displayed in three components:

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

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

##### Fund Balance Flow Assumption

Fund balances are divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by the City Council through an ordinance or resolution.

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### 4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

##### Fund Balance Flow Assumption, Continued

Assigned – Amounts that are designated by the Mayor for a specific purpose, but are not spendable until a budget ordinance is passed by the City Council.

Unassigned – All amounts not included in other spendable classifications.

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report for each category of fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### 5. Revenues, Expenditures, and Expenses

##### Sales and Use Tax

The City presently levies a one-and-one-half-cent sales tax on taxable sales within the City. The sales tax is to be used for the following purposes:

|        |  |
|--------|--|
| 1/2% – | 60 percent for infrastructure and 40 percent for public safety                           |
| 1/2% – | for property tax relief  |
| 1/2% – | divided in equal thirds for economic development, street improvements, and public safety |

The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors.

Sales taxes collected by the State in September and October (which represents sales for August and September) and received by the City in October and November have been accrued and are included under the caption Due from other governments.

##### Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Dodge County are certified by the County Board on or before October 15. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**5. Revenues, Expenditures, and Expenses, Continued**

**Property Taxes, Continued**

Property taxes levied for 2014-2015 are recorded as revenue when expected to be collected within 60 days after September 30, 2015. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as unavailable revenue on the fund balance sheets.

**Operating Revenues and Expenses**

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

**Expenditures/Expenses**

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental funds – by character and function

Proprietary fund – by operating and non-operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

**Interfund Transfers**

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

By its nature as a local government unit, the City is subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

**1. Fund Accounting Requirements**

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: General, Special Revenue, and Debt Service Funds.

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

#### 2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's cash deposits, including certificates of deposit, are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per participating financial institution. Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

#### 3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

#### 4. Debt Restrictions and Covenants

##### *Bonds Payable*

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are financial-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

#### 5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act. A change in the state budget act allowed the City to adopt a two-year budget (fiscal years 2013-2014 and 2014-2015) in September 2013.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 20, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. The legal level of budgetary control is by fund type and any revisions require council approval.

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED**

**5. Budgetary Data, Continued**

- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 15. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City adopts a budget by ordinance for all fund types.

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS**

The following notes present detail information to support the amounts reported in the basic financial statements for the City's various assets, liabilities, deferred outflows/inflows of resources, net position/fund balances, revenues and expenditures/expenses.

**1. Cash and Investments**

The City's policies regarding deposits of cash are discussed in Note A4 and the City's policies regarding risk management over deposits and investments are discussed in Note D2. The City's cash deposits and investments are with institutions insured by the Federal Deposit Insurance Corporation ("FDIC") and other collateral. At September 30, 2015, the bank balance of the City's deposits and investments were fully-insured or collateralized.

Reconciliation to Government-wide Statement of Net Position:

|                             |                      |
|-----------------------------|----------------------|
| Cash and cash equivalents – |                      |
| Unrestricted                | \$ 33,478,125        |
| Restricted                  | 7,929,019            |
| Investments –               |                      |
| Unrestricted                | 39,506,350           |
| Restricted                  | <u>8,923,223</u>     |
| Total                       | <u>\$ 89,836,717</u> |

The majority of the business-type restricted assets, \$7,895,339, relates to bond proceeds for a construction project, as well as \$8,456,903 relating to debt service reserves required by bond agreements. The remaining \$500,000 restricted investment is restricted to cover fly ash closure costs.

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**2. Accounts Receivable**

Accounts receivable of the business-type activities consists of utilities receivables. Accounts receivable of the governmental activities consist of ambulance (58.0 percent), waste transfer station (16.6 percent), cable franchise tax (13.6 percent), Keno proceeds (5.7 percent), and other (5.9 percent) receivables. Receivables detailed at September 30, 2015, are as follows:

|                                 | <u>Governmental</u><br><u>Activities</u> | <u>Business-type</u><br><u>Activities</u> | <u>Total</u>       |
|---------------------------------|--|---|--------------------|
| Accounts receivable             | \$ 428,782                               | \$ 2,727,074                              | \$3,155,856        |
| Allowance for doubtful accounts | <u>(99,355)</u>                          | <u>(549,176)</u>                          | <u>(648,531)</u>   |
| Net accounts receivable         | <u>\$ 329,427</u>                        | <u>\$ 2,177,898</u>                       | <u>\$2,507,325</u> |

**3. Notes Receivable**

Notes receivable at September 30, 2015, consist of the following:

General Fund:

\$37,397 note receivable issued to Fremont Housing Authority on October 1, 2003. The non-interest-bearing note is due in 15 annual installments of \$2,493 commencing December 15, 2004, through December 15, 2018. \$ 9,973

Sales Tax Fund:

LB840 Notes Receivable –

\$100,000 note issued June 19, 2015 to Sycamore Leaf Solutions. The non-interest-bearing loan is performance based for a period of five years. 100,000

\$200,000 note issued May 13, 2015 to Structural Component Systems. The non-interest-bearing loan is due in 60 monthly installments of \$3,333.33 commencing December 1, 2015 through November 1, 2020. 200,000

\$400,000 note issued May 13, 2015 to Structural Component Systems. The non-interest-bearing loan is performance based. 400,000

\$300,000 note issued May 13, 2014 to Fremont Beef Company. The non-interest-bearing loan is performance based. 300,000

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**3. Notes Receivable, Continued**

\$50,000 note issued June 23, 2004 to Southwark Metal Manufacturing Company. The non-interest-bearing loan is due in 60 quarterly installments of \$833 commencing December 1, 2004 through September 1, 2019. \$ 13,333

Total LB840 Notes Receivable 1,013,333

Economic Enhancement Fund:

\$10,000 note receivable issued October 29, 2014 to McGinn Holdings, LLC. The performance-based loan at zero percent interest is forgivable over the three-year life of the loan based on certain criteria. 10,000

\$300,000 note receivable issued May 13, 2014 to Fremont Beef Company. The performance-based loan at zero percent interest is forgivable over the five-year life of the loan based on certain criteria. 300,000

\$100,000 note receivable issued October 22, 2012 to Sycamore Leaf Solutions, LLC. The performance-based loan at zero percent interest and is forgivable over the five-year life of the loan based on certain benchmarks with 50% forgiven at the end of year 2 with creation of 3 full-time jobs. 50,000

Total Economic Enhancement Fund notes receivable 360,000

CDBG Fund:

\$250,000 note receivable issued June 23, 2004 to Southwark Metal Manufacturing Company. The non-interest-bearing loan is due in 60 quarterly installments of \$4,167 commencing December 1, 2004 through September 1, 2019. 66,667

\$100,000 note receivable issued November 8, 2011 to Ready Tech Go. The note is non-interest-bearing and is due in 60 monthly installments of \$1,667 commencing December 1, 2011 through November 1, 2016. 23,333

Total CDBG Fund notes receivable 90,000

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**3. Notes Receivable, Continued**

Weatherization EDA (HUD) Fund:

|   |                  |
|---|------------------|
| <p>\$15,401 note receivable issued during the year ended September 30, 2015 to one Fremont business under CDBG weatherization loans.</p>  | <p>\$ 15,401</p> |
| <p>\$77,834 note receivables issued during the year ended September 30, 2015 to five Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.</p>  | <p>73,745</p>    |
| <p>\$31,251 note receivables issued during the year ended September 30, 2014 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. An additional \$18,611 receivable was added in the year ended September 30, 2015.</p> | <p>44,662</p>    |
| <p>\$10,994 note receivables issued during the year ended September 30, 2014 to two Fremont residents under CDBG weatherization loans. The loan bears interest at one percent and is repayable in 240 monthly installments of \$51.</p>   | <p>10,494</p>    |
| <p>\$24,401 note receivables issued during the year ended September 30, 2014 to a Fremont resident under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.</p>  | <p>21,554</p>    |
| <p>\$50,000 notes receivables issued during the year ended September 30, 2014 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.</p>  | <p>32,917</p>    |
| <p>\$117,483 note receivables issued during the year ended September 30, 2013 to seven Fremont residents under four CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.</p>   | <p>92,189</p>    |
| <p>\$40,540 note receivables issued during the year ended September 30, 2013 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.</p>   | <p>30,563</p>    |

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

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

3. Notes Receivable, Continued

Weatherization EDA (HUD) Fund:

|  |           |
|--|-----------|
| \$25,000 note receivable issued January 25, 2012 to a Fremont resident under a CDBG weatherization loan. The loan will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.                                       | \$ 16,042 |
| \$33,265 note receivables issued during the year ended September 30, 2012 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.           | 22,731    |
| \$77,990 note receivables issued during the year ended September 30, 2011 to eight residents of Fremont under five CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. | 45,411    |
| \$15,597 note receivable issued October 27, 2010 to a Fremont resident under a CDBG weatherization loan. The loan will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.                                       | 8,058     |
| \$64,153 note receivables issued during the year ended September 30, 2010 to four residents of Fremont under a CDBG weatherization loan. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.      | 32,255    |
| \$64,395 note receivables issued January 28, 2010 to four Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.                                  | 28,441    |
| \$11,547 note receivable to a resident of Fremont under two CDBG weatherization loans dated April 9, 2009. The loans are non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.  | 4,234     |
| \$20,000 note receivable issued October 9, 2008 to two residents of Fremont under a CDBG weatherization loan. The loan is non-interest-bearing and will be forgiven 10 percent per year over a 10-year period.                                       | 6,666     |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**3. Notes Receivable, Continued**

Weatherization EDA (HUD) Fund, Continued:

\$18,885 note receivable issued during the year ended September 30, 2008 to a resident of Fremont under a CDBG weatherization loan. Fifty percent of the loan is non-interest-bearing and is forgivable over a 10-year period, with the remaining 50 percent bearing interest at two percent. The repayable portion (\$9,423) is due in 120 monthly installments commencing September 1, 2007 through August 1, 2017. \$ 3,774

\$12,534 note receivable issued to two residents of Fremont under a CDBG weatherization loan. The note bears interest of five percent and is due in 180 monthly installments of \$100 commencing April 1, 2004 through March 1, 2019. 3,690

\$4,685 note receivable issued to two residents of Fremont under a CDBG weatherization loan. Fifty percent of the loan is non-interest-bearing and is forgivable over a 10-year period, with the remaining 50 percent bearing interest at two percent. The repayable portion (\$2,343) is due in 120 monthly installments commencing July 1, 2007 through June 1, 2012. 410

Twenty-three housing rehab loans issued in prior years. The notes are non-interest-bearing and will be forgiven 10 percent per year over a period of 10 years. 25,749

Downtown Revitalization Loans (Inc. in Weatherization Fund)

\$325,500 notes receivables issued during the year ended September 30, 2014 to eleven Fremont property owners under CDBG downtown revitalization loans. The loans will be non-interest-bearing and will be forgiven after five years if the related building improvements remain in place during that time. 260,400

Total Weatherization Fund notes receivable 779,386

Total notes receivable 2,252,692

Allowance for doubtful accounts -

Net notes receivable \$ 2,252,692

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**4. Capital Assets**

Capital asset activity for the year ended September 30, 2015, was as follows:

|  | Balance at<br>October 1,<br>2014 | <u>Additions</u>   | <u>Disposals</u>  | <u>Reclass</u>     | Balance at<br>September 30,<br>2015 |
|--|----------------------------------|--------------------|-------------------|--------------------|-------------------------------------|
| <b><u>Governmental Activities:</u></b>           |                                  |                    |                   |                    |                                     |
| Capital assets not being depreciated:            |                                  |                    |                   |                    |                                     |
| Land   | \$ 7,926,934                     | \$ -               | \$ (4,616)        | \$ 163,060         | \$ 8,085,378                        |
| Construction in progress                         | 5,884,273                        | 606,768            | -                 | (3,058,137)        | 3,432,904                           |
| Total capital assets<br>not being depreciated    | <u>13,811,207</u>                | <u>606,768</u>     | <u>(4,616)</u>    | <u>(2,895,077)</u> | <u>11,518,282</u>                   |
| Other capital assets being depreciated:          |                                  |                    |                   |                    |                                     |
| Infrastructure                                   | 29,464,154                       | 847,730            | -                 | 2,249,523          | 32,561,407                          |
| Buildings and improvements                       | 16,493,196                       | 21,975             | (5,407)           | 105,033            | 16,614,797                          |
| Machinery and equipment                          | 7,815,020                        | 322,549            | (21,697)          | 540,521            | 8,656,393                           |
| Total other capital assets at<br>historical cost | <u>53,772,370</u>                | <u>1,192,254</u>   | <u>(27,104)</u>   | <u>2,895,077</u>   | <u>57,832,597</u>                   |
| Less accumulated depreciation for:               |                                  |                    |                   |                    |                                     |
| Infrastructure                                   | (9,200,797)                      | (841,948)          | -                 | -                  | (10,042,745)                        |
| Buildings and improvements                       | (7,175,045)                      | (301,489)          | 5,407             | -                  | (7,471,127)                         |
| Machinery and equipment                          | (5,218,782)                      | (730,817)          | 21,697            | -                  | (5,927,902)                         |
| Total accumulated depreciation                   | <u>(21,594,624)</u>              | <u>(1,874,254)</u> | <u>27,104</u>     | <u>-</u>           | <u>(23,441,774)</u>                 |
| Other capital assets, net                        | <u>32,177,746</u>                | <u>(682,000)</u>   | <u>-</u>          | <u>2,895,077</u>   | <u>34,390,823</u>                   |
| Governmental activities capital<br>assets, net   | <u>\$45,988,953</u>              | <u>\$ (75,232)</u> | <u>\$ (4,616)</u> | <u>\$ -</u>        | <u>\$ 45,909,105</u>                |

\* Depreciation expense was incurred by the following governmental activities:

General Fund

|                        |                  |
|------------------------|------------------|
| General government     | <u>\$ 80,819</u> |
| Public safety:         |                  |
| Police                 | 92,703           |
| Fire                   | 94,668           |
| Civil defense          | 740              |
| Protective inspections | <u>5,287</u>     |
| Total public safety    | <u>193,398</u>   |

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**4. Capital Assets, Continued**

General Fund, Continued

|                          |                  |
|--------------------------|------------------|
| Public works:            |                  |
| Civil Engineering        | <u>\$ 94,682</u> |
| Environment and leisure: |                  |
| Culture and recreation   | <u>513,002</u>   |
| Total General Fund       | 881,901          |

Street Fund

|              |         |
|--------------|---------|
| Public Works | 730,948 |
|--------------|---------|

Airport Fund

|                         |         |
|-------------------------|---------|
| Environment and leisure | 198,493 |
|-------------------------|---------|

E911 Fund

|               |               |
|---------------|---------------|
| Public Safety | <u>62,912</u> |
|---------------|---------------|

|  |                     |
|--|---------------------|
| Total governmental activities depreciation expense | <u>\$ 1,874,254</u> |
|--|---------------------|

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**4. Capital Assets, Continued**

|   | Balance at<br>October 1,<br><u>2014</u> | <u>Additions</u>     | <u>Disposals</u>   | Balance at<br>September 30,<br><u>2015</u> |
|---|---|----------------------|--------------------|--|
| <b><u>Business-type Activities:</u></b>           |   |                      |                    |  |
| Capital assets not being depreciated:             |   |                      |                    |  |
| Land  | \$ 4,237,456                            | \$ -                 | \$ -               | \$ 4,237,456                               |
| Construction in progress                          | 21,423,860                              | 29,677,513           | -                  | 51,101,373                                 |
| Total capital assets<br>not being depreciated     | <u>25,661,316</u>                       | <u>29,677,513</u>    | <u>-</u>           | <u>55,338,829</u>                          |
| Other capital assets being depreciated:           |   |                      |                    |  |
| Distribution systems, buildings,<br>and equipment | 219,911,261                             | 3,819,727            | (140,249)          | 223,590,739                                |
| Machinery and equipment                           | 15,574,299                              | 173,021              | (2,510)            | 15,744,810                                 |
| Office furniture and equipment                    | 2,055,453                               | 148,241              | (3,199)            | 2,200,495                                  |
| Vehicles  | 3,814,301                               | 393,671              | (50,498)           | 4,157,474                                  |
| Total other capital assets at<br>historical cost  | <u>241,355,314</u>                      | <u>4,534,660</u>     | <u>(196,456)</u>   | <u>245,693,518</u>                         |
| Less accumulated depreciation for:                |   |                      |                    |  |
| Distribution systems, buildings,<br>and equipment | (117,069,478)                           | (5,098,035)          | 117,722            | (122,049,791)                              |
| Machinery and equipment                           | (11,449,063)                            | (491,594)            | 2,510              | (11,938,147)                               |
| Office furniture and equipment                    | (1,741,364)                             | (86,895)             | 3,199              | (1,825,060)                                |
| Vehicles  | (3,471,981)                             | (82,632)             | 50,498             | (3,504,115)                                |
| Total accumulated depreciation                    | <u>(133,731,886)</u>                    | <u>(5,759,156)</u>   | <u>173,929</u>     | <u>(139,317,113)</u>                       |
| Other capital assets, net                         | <u>107,623,428</u>                      | <u>(1,224,496)</u>   | <u>(22,527)</u>    | <u>106,376,405</u>                         |
| Business-type activities capital<br>assets, net   | <u>\$ 133,284,744</u>                   | <u>\$ 28,453,017</u> | <u>\$ (22,527)</u> | <u>\$ 161,715,234</u>                      |

\* Depreciation expense was charged to functions as follows:

|   |                     |
|---|---------------------|
| Electric                                      | \$ 3,085,551        |
| Water   | 919,964             |
| Sewer   | 1,284,125           |
| Gas   | <u>469,516</u>      |
| Business-type activities depreciation expense | <u>\$ 5,759,156</u> |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**5. Accounts Payable**

Payables in the general, capital projects, other governmental and proprietary funds are primarily composed of payables to vendors.

**6. Long-term Debt**

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

**Changes in Long-term Debt**

The following is a summary of changes in long-term debt for the year ended September 30, 2015:

| <u>Type of Debt</u>                     | <u>Balance at<br/>October 1,<br/>2014</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance at<br/>September 30,<br/>2015</u> | <u>Amounts Due<br/>Within<br/>One Year</u> |
|---|---|------------------|-------------------|--|--|
| <b>Governmental Activities:</b>         |   |                  |                   |  |  |
| Bonds, notes and capital leases payable | \$ 3,590,250                              | \$ -             | \$ (256,000)      | \$ 3,334,250                                 | \$ 266,000                                 |
| <b>Business-type Activities:</b>        |   |                  |                   |  |  |
| Bonds, notes and capital leases payable | \$ 74,705,000                             | \$ 5,380,000     | \$ (8,720,000)    | \$ 71,365,000                                | \$ 3,360,000                               |

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2015 are as follows:

| <u>Year Ending<br/>September 30,</u> | <u>Governmental Activities</u> |                   | <u>Business-type Activities</u> |                      |
|--------------------------------------|--------------------------------|-------------------|---------------------------------|----------------------|
|                                      | <u>Principal</u>               | <u>Interest</u>   | <u>Principal</u>                | <u>Interest</u>      |
| ▣ 2016                               | \$ 266,000                     | \$ 84,533         | \$ 3,360,000                    | \$ 2,414,698         |
| ▣ 2017                               | 276,000                        | 81,593            | 3,455,000                       | 2,369,015            |
| ▣ 2018                               | 277,250                        | 77,768            | 3,370,000                       | 2,313,195            |
| ▣ 2019                               | 275,000                        | 72,865            | 3,655,000                       | 2,254,117            |
| ▣ 2020                               | 285,000                        | 66,953            | 3,755,000                       | 2,183,383            |
| 2021-2025                            | 1,605,000                      | 213,782           | 18,435,000                      | 9,343,086            |
| 2026-2030                            | 350,000                        | 11,900            | 18,480,000                      | 6,073,255            |
| 2031-2035                            | -                              | -                 | 16,855,000                      | 1,895,138            |
|                                      | <u>\$ 3,334,250</u>            | <u>\$ 609,394</u> | <u>\$ 71,365,000</u>            | <u>\$ 28,845,887</u> |

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**6. Long-term Debt, Continued**

**Governmental Activities**

As of September 30, 2015, the governmental long-term liabilities consisted of the following:

Bonds and notes payable:

General obligation refunding bonds for a swimming pool with an original issue amount of \$4,165,000 was issued October 4, 2011 with interest rates ranging from 0.35 percent to 3.40 percent. Interest is due in semiannual installments on February 1 and August 1. Principal is due in annual installments commencing August 1, 2012 through August 1, 2026. \$ 3,280,000

Non-interest-bearing note payable to Nebraska Department of Aeronautics, due in monthly installments of \$1,750 through April 2018. 54,250

Total governmental long-term debt \$ 3,334,250

Current portion \$ 266,000

Noncurrent portion 3,068,250

Total \$ 3,334,250

**Business-type Activities**

As of September 30, 2015, the long-term debt payable from proprietary fund resources consisted of the following:

Bonds payable:

Combined utilities revenue bonds, with an original issue amount of \$36,260,000, issued July 29, 2014, interest rates ranging from 2.00 - 5.0 percent. Interest is due in semi-annual installments on January 15 and July 15. Principal is due in annual installments commencing January 15, 2015 through July 15, 2034. \$ 35,080,000

Combined utilities revenue bonds, with an original issue amount of \$9,980,000, issued August 30, 2013, interest rates ranging from 0.35 - 4.0 percent. Interest is due in semi-annual installments on January 15 and July 15. Principal is due in annual installments commencing July 15, 2014 through July 15, 2033. 9,045,000

Combined utilities revenue refunding bonds, with an original issue amount of \$19,200,000, issued March 6, 2012, interest rates ranging from 0.35 - 4.0 percent. Interest is due in semi-annual installments on April 15 and October 15. Principal is due in annual installments commencing October 15, 2012 through October 15, 2026. 17,450,000

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**6. Long-term Debt, Continued**

**Business-type Activities, Continued**

Bonds payable, continued:

Combined utilities revenue refunding bonds with an original issue amount of \$2,420,000 was issued June 3, 2014. Interest rates ranging from 0.3 – 3.4 percent. Interest is due in semiannual installments on March 1 and September 1. Principal is due in annual installments commencing September 1, 2014 through September 1, 2028. \$ 2,165,000

Combined utilities revenue refunding bonds with an original issue amount of \$5,380,000 was issued May 15, 2015. Interest is due in semi-annual installments on February 15 and August 15 with rates ranging from 1.0 - 4.0 percent. Principal is due in annual installments commencing August 15, 2015 through August 15, 2023. 4,695,000

Combined utilities revenue refunding bonds with an original issue amount of \$3,955,000 was issued July 19, 2011. Interest is due in semi-annual installments on March 1 and September 1 with rates ranging from 0.55 – 3.8.0 percent. Principal is due in annual installments commencing September 1, 2012 through September 1, 2025. 2,930,000

Total business-type activity long-term debt \$ 71,365,000

|                    |                      |
|--------------------|----------------------|
| Current portion    | \$ 3,360,000         |
| Noncurrent portion | <u>68,005,000</u>    |
| Total              | <u>\$ 71,365,000</u> |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**7. Fly Ash Closure Costs**

The City currently has a fly ash disposal area. State and Federal laws require the City to close, monitor, and maintain the disposal area once capacity is reached. The estimated costs of closure and post closure care as determined by the City are subject to changes due to the effects of inflation, revision of laws, changes in technology and other variables. As of September 30, 2015, the City had incurred a liability of \$249,428 for closure and post closure costs for the disposal area.

**8. Tax Increment Financing Bonds**

The Community Development Agency has undertaken a program for the redevelopment of certain blighted and substandard areas in the City. Under the program, various developers agree to create an increase in the project's taxable valuation for real estate tax assessment purposes. The Community Development Agency receives the incremental real estate taxes paid on the projects and then uses the tax incremental financing (TIF) funds to assist the developer with the debt service related to the project costs. Estimated future receivables and payables under the redevelopment contracts were as follows as of September 30, 2015:

|   | <u>Receivable</u> | <u>Payable</u>    |
|---|-------------------|-------------------|
| JAKK, LLC                                 | \$ 81,539         | \$ 81,539         |
| TCK Leasing, LLC                          | 226,331           | 226,331           |
| MDI Limited Partnership                   | 75,984            | 75,984            |
| Logger Investments, LLC                   | 66,212            | 66,212            |
| South Broad Street, LLC (See footnote C9) | <u>241,624</u>    | <u>-</u>          |
|   | <u>\$ 691,690</u> | <u>\$ 450,066</u> |

The Community Development Agency records the receivable and payable at the lesser of the present value of the estimated revenue stream or the unpaid principal. The General Fund purchased the bonds related to the South Broad Street, LLC project and the payable is recorded as a Due to Other Funds on the Community Development Agency Fund financial statements and as a Due from Other Funds on the General fund financial statements rather than a TIF Payable.

**9. Interfund Transactions and Balances**

Due from/to other funds:

At September 30, 2015 were the following due from/to other funds:

| <u>Purpose</u>  | <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|---|------------------------|---------------------|---------------|
| City's share of communication center operations             | E911                   | General             | \$119,105     |
| Reimburse expense for fuel and payment for service provided | Electric               | General             | 46,690        |
| Payment for service provided                                | Water                  | General             | 4,904         |
| Payment for service provided                                | Sewer                  | General             | 1,604         |
| Payment for service provided                                | Gas                    | General             | 1,502         |
| Capital expenditures  | General                | Sales Tax           | 13,663        |
| Capital expenditures  | Special Projects       | Sales Tax           | 3,381         |
| Payment for service provided                                | General                | Street              | 408           |
| Capital expenditures  | Street                 | Sales Tax           | 223,610       |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**9. Interfund Transactions and Balances, Continued**

Due from/to other funds, continued:

| <u>Purpose</u>  | <u>Receivable Fund</u> | <u>Payable Fund</u>   | <u>Amount</u> |
|---|------------------------|-----------------------|---------------|
| Reimburse expense for fuel and payment for service provided | Electric               | Street                | 4,336         |
| Payment for service provided                                | Water                  | Street                | 172           |
| Payment for service provided                                | General                | Keno                  | 397           |
| Payment for service provided                                | Gas                    | Street                | 156           |
| Payment for service provided                                | Sewer                  | Street                | 28            |
| South Broad Street TIF                                      | General                | Community Dev. Agency | 415,079       |
| South hangar complex reimbursement                          | Sales Tax              | Airport               | 137,698       |
| Payment for service provided                                | Electric               | Airport               | 883           |
| Payment for service provided                                | Gas                    | Airport               | 21            |
| Reimburse payment for service provided                      | General                | Electric              | 308           |
| Service cash flow needs                                     | General                | Weatherization        | 18,000        |
| Service cash flow needs                                     | General                | E911                  | 200,000       |

Operating transfers:

| <u>Purpose</u>  | <u>Transfer In</u> | <u>Transfer Out</u> |
|---|--------------------|---------------------|
| <b>General fund:</b>  |                    |                     |
| Sales tax      Property tax relief; operating transfers; capital projects                               | \$ 2,602,632       | \$ -                |
| Keno      Property tax relief   | 575,000            | -                   |
| Drug Task Force      City's share of multi-jurisdiction task force                                      | 7,233              | -                   |
| Electric      Utility transfer in; expense reimbursement for IT purchases                               | 2,376,410          | (69,584)            |
| Water      Utility transfer in  | 150,000            | -                   |
| Sewer      Utility transfer in  | 150,000            | -                   |
| Gas      Utility transfer in  | 695,870            | -                   |
| <b>Total general fund</b>   | <b>6,557,145</b>   | <b>(69,584)</b>     |
| <b>Street fund:</b>   |                    |                     |
| Sales tax      Various street improvement projects; drainage improvements; reimburse property insurance | 642,831            | -                   |
| <b>Total street fund</b>  | <b>642,831</b>     | <b>-</b>            |

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED**

**9. Interfund Transactions and Balances, Continued**

Operating transfers, continued

Sales tax fund:

|                      |  |   |             |
|----------------------|--|---|-------------|
| General              | Property tax relief; operating transfers; capital projects                               | - | (2,602,632) |
| Street               | Various street improvement projects; drainage improvements; reimburse property insurance | - | (642,831)   |
| Special projects     | Trail improvements   | - | (6,156)     |
| Water                | Infrastructure debt service contribution   | - | (108,410)   |
| Sewer                | Infrastructure debt service contribution   | - | (86,888)    |
| Total sales tax fund |  | - | (3,446,917) |

|                           |   |              |                |
|---------------------------|---|--------------|----------------|
| Non-major funds           | Economic development - electric and gas to economic enhancement | 100,000      |                |
|                           | others see above  | 6,155        | (582,232)      |
|                           | wireless E911 to E911   | 66,370       | (66,370)       |
| Total non-major funds     |   | 172,525      | (648,602)      |
| Enterprise funds          | See above   | 264,882      | (3,472,280)    |
| Total operating transfers |   | \$ 7,637,384 | \$ (7,637,384) |

**10. Deficit Fund Balance**

At September 30, 2015 the Community Development Agency Fund had a deficit balance of \$305,289. Some of the deficit will be offset by the unearned revenue as it is earned in future years. The Community Development Agency also has the right to levy taxes to eliminate a deficit; however, no decision to levy taxes has been made.

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES**

**1. Employee Pension and Other Benefit Plans**

The City participates in seven employee pension plans; four are contributory defined contribution plans (qualified 414(h) plans), two are qualified defined benefit plans - one each for pre-1984- hired police and firefighters, and a non-qualified deferred compensation plan as follows:

| <u>Name of Plan</u>                                    | <u>Type of Plan</u>                      |
|--|--|
| Retirement Income Plan for City Government Employees   | Defined Contribution Plan                |
| Police Officers' Retirement Plan                       | Defined Contribution Plan                |
| Police Plan (Pre-1984)                                 | Defined Benefit Plan                     |
| Firefighters' Retirement Plan                          | Defined Contribution Plan                |
| Firefighters Plan (Pre-1984)                           | Defined Benefit Plan                     |
| Department of Utilities and Library Dept. Pension Plan | Defined Contribution Plan                |
| Deferred Compensation Plan                             | Non-qualified Deferred Compensation Plan |

**Retirement Income Plan for City Government Employees and City Department of Utilities**

The City has a contributory defined contribution employees' pension plan in which the general employees of the City and Department of Utilities participate. Regular full-time employees with less than seven consecutive years of service will contribute five percent of their gross payroll and the City will match the five percent. For those regular full-time employees with seven or more consecutive years of service, the City will contribute 6.5 percent. Employees are eligible to participate after six months of continuous service and after attaining age 21. As of September 30, 2015, there were 204 participants in the plan. All employees are fully-vested in their own contributions and become vested in the City's contribution after seven years' participation in the plan.

For the year ended September 30, 2015, the City's total payroll and covered payroll under the plan was \$13,051,983 and \$12,998,195, respectively. The employees and the City contributed \$653,132 and \$792,711, respectively, as required by the plan for the fiscal year ended September 30, 2015.

**Police and Firefighters Plans**

The City of Fremont, Nebraska Police Officers' Retirement Plan (Police Plan) and the City of Fremont, Nebraska Firefighters' Retirement Plan (Firefighters Plan) are administered as follows:

- (1) Employees who were hired prior to January 1, 1984, the date at which the Police and Firefighters Plans were amended from defined benefit plans to their current status as defined contribution plans, were assured of receiving retirement benefits under the new plan at least as great as those under the old defined benefit plan.
- (2) Employees hired after January 1, 1984 are covered by the defined contribution plan, which is administered by a third party.

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE D – OTHER NOTES, CONTINUED

#### 1. Employee Pension and Other Benefit Plans, continued

##### **Police and Firefighters Plans, Continued**

The employees hired prior to January 1, 1984 participate in both plans and will receive either their benefit from the defined contribution plan or defined benefit plan, whichever is greater. The City has funded their portion of the respective plan with the assets being held by a third party other than the administrator of the current defined contribution plan.

Based on the actuarial valuation dated September 1, 2014, it is anticipated that the unallocated account is not sufficient to provide the minimum defined benefits for the remaining pre-84 hires in the Police Plan. The estimated present value shortfall is \$393,263 for the remaining members. If this shortfall were amortized over expected future lifetimes of the remaining Police Officers hired prior to 1984 then \$27,891 would need to be contributed each year. As of September 30, 2015, management believes that with these additional contributions the funding will be sufficient. The City contributed \$27,891 to the unallocated account on December 31, 2014 and September 9, 2015.

Based on the actuarial valuation dated September 1, 2014, it is anticipated that the unallocated account is not sufficient to provide the minimum defined benefits for the remaining pre-84 hires under the Firefighters Plan. The estimated present value shortfall is \$62,788 for the remaining members. If this shortfall were amortized over expected future lifetimes of the remaining Firefighters hired prior to 1984 then \$5,556 would need to be contributed each year. As of September 30, 2015, management believes that with these additional contributions the funding will be sufficient. The City contributed \$5,556 to the unallocated account on December 31, 2014.

##### **Police Plan**

###### *Plan Description*

The Police Plan became effective November 18, 1965. Its provisions are covered by City ordinance. The Police Plan covers all employees classified as a police officer.

For the year ended September 30, 2015, the City's total payroll and covered payroll under the plan was \$2,228,393 and \$2,204,512, respectively.

As of September 1, 2014, the date of the last actuarial valuation of the defined benefit plan, there were three non-active participants in the Police Plan.

An employee with at least 25 years of service may retire as early as age 55. Normal retirement occurs at age 60 with a minimum of 21 years of service, if employed on or before November 18, 1965; otherwise, 25 years.

Under the Police Plan, normal retirees employed on or before January 1, 1984 would not receive an annuity benefit of less than 50 percent of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100 percent vested in his or her contributions, 6.5 percent of monthly compensation, and vests 40 percent after four years of service plus 10 percent for each year thereafter, up to 100 percent, in the City's contributions, a matching 6.5 percent.

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES, CONTINUED**

**1. Employee Pension and Other Benefit Plans, Continued**

**Police Plan, Continued**

*Funding Status of Defined Benefit Plan*

The projected retirement benefits at September 1, 2014, were determined through an actuarial valuation. The actuarial valuation was performed using the Aggregate Actuarial Cost Method, which determines the total cost of the projected pension benefits to all employees combined. This total cost is then spread over the average future remaining years to retirement for the employees. The cost is spread as a level percentage of compensation.

Significant actuarial assumptions used in the valuation included (a) a rate of return of four percent for post-retirement per annum, and (b) use of the 2014 417(e) mortality table.

The pension benefit obligation, a standardized disclosure measure of the present value of pension benefits, intended to help assess the funding status of pensions, is as follows:

|   |                           |
|---|---------------------------|
| Fair value of plan assets at September 30, 2014                   | \$ 64,638                 |
| Benefit obligation  | <u>458,113</u>            |
| Funded status   | <u><u>\$(393,475)</u></u> |
| Prepaid (accrued) benefit cost recognized<br>in the balance sheet | \$ <u><u>-</u></u>        |

*Funding Status of Defined Contribution Plan*

The Police employees are eligible on the first day of employment. The employees contribute 6.5 percent and the City contributes 6.5 percent. There were 35 participants in the plan as of September 30, 2015.

*Contributions Required and Made*

The actuarially determined recommended contribution under the defined benefit plan was zero, and no contributions were made for the year ended September 30, 2014.

Contributions made under the defined contribution portion of the Police Plan for the year ended September 30, 2015 were as follows:

|          |                          | <u>Amount as a Percentage<br/>of Covered Payroll</u> |
|----------|--------------------------|--|
| Employer | \$ 143,293               | 6.5%   |
| Employee | <u>143,295</u>           | <u>6.5</u>   |
|          | <u><u>\$ 286,588</u></u> | <u><u>13.0%</u></u>                                  |

**Firefighters Plan**

*Plan Description*

The Firefighters Plan became effective August 7, 1965. Its provisions are covered by City ordinance. The Firefighters Plan covers all employees classified as a Firefighter.

For the year ended September 30, 2015, the City's total payroll and covered payroll under the plan was \$1,720,668 and \$1,565,220, respectively.

**CITY OF FREMONT, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, CONTINUED**  
**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES, CONTINUED**

**1. Employee Pension and Other Benefit Plans, Continued**

**Firefighters Plan, Continued**

*Plan Description, continued*

As of September 1, 2014, the date of the last actuarial valuation of the defined benefit plan, there were eight non-active participants in the Firefighters Plan.

An employee who has attained the age of 50 with 21 years of service may take early retirement with benefits reduced by the actuarial equivalent of their normal retirement at age 55.

Under the Firefighters Plan, normal retirees employed prior to January 1, 1984 would not receive an annuity benefit of less than 50 percent of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100 percent vested in his or her contributions, 6.5 percent of monthly compensation, and vests 40 percent after four years of service plus 10 percent for each year thereafter, up to 100 percent, in the City's contributions, 13 percent of monthly compensation.

*Funding Status of Defined Benefit Plan*

The projected retirement benefits at September 1, 2015 were determined through an actuarial valuation. The actuarial valuation was performed using the Aggregate Actuarial Cost Method, which determines the total cost of the projected pension benefits to all employees combined. This total cost is then spread over the average future remaining years to retirement for the employees. The cost is spread as a level percentage of compensation.

Significant actuarial assumptions used in the valuation included (a) a rate of return of four percent for post-retirement per annum, and (b) used of the 2014 417(e) mortality tables.

The pension benefit obligation, a standardized disclosure measure of the present value of pension benefits, intended to help assess the funding status of pensions, is as follows:

|   |                     |
|---|---------------------|
| Fair value of plan assets at September 30, 2015                       | \$ 966,110          |
| Benefit obligation  | <u>1,043,348</u>    |
| Funded status   | <u>\$ ( 77,238)</u> |
| <br>Prepaid (accrued) benefit cost<br>recognized in the balance sheet | <br>\$ _____        |

The Fire employees are eligible on the first day of employment. The employees contribute 6.5 percent and the City contributes 13 percent. There were 28 participants in the plan as of September 30, 2015.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

NOTE D – OTHER NOTES, CONTINUED

1. Employee Pension and Other Benefit Plans, Continued

**Firefighters Plan, Continued**

*Contribution Required and Made*

The actuarially determined recommended contribution under the defined benefit plan was zero, and no contributions were made for the year ended September 30, 2015.

Contributions made under the defined contribution portion of the Firefighters Plan for the year ended September 30, 2015, were as follows:

|          |                   | Amount as a Percentage<br>of Covered Payroll |
|----------|-------------------|--|
| Employer | \$ 203,478        | 13.0%  |
| Employee | <u>101,740</u>    | <u>6.5</u>                                   |
|          | <u>\$ 305,218</u> | <u>19.5%</u>                                 |

**Deferred Compensation Plan**

The City has a deferred compensation plan created in accordance with Internal Revenue (IRS) Code Section 457. The plan is available to all City employees. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, unforeseeable emergency or permanent disability.

As of January 1, 1997, these funds were placed in trust, in accordance with IRS Code Section 457(g)(1). IRS Code Section 457(g)(1), applicable for plan year beginning January 1, 1997 states that "a plan maintained by an eligible employer shall not be treated as an eligible deferred compensation plan unless all assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries." The deferred compensation plan as placed in trust is not subject to any creditors of the City.

The employees contributed \$263,817 and the City contributed \$0 under the plan for the year ended September 30, 2015.

**Recently Issued Accounting Standards**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, issued June 2012, as amended by GASB Statement No. 71, *Pension Transition for contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, issued November 2013, was effective for the City on October 1, 2014. This statement establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope set forth in the statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans. Although the City's pension plans meet the criteria for implementation of GASB No. 68, management has elected not to adopt the accounting and financial reporting requirements of this statement as they have determined that the impact on the City's financial statements or related disclosures of adoption would not be material.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

NOTE D – OTHER NOTES, Continued

2. Risk Management

The City is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The City purchases commercial insurance and administers funds for certain self-insured programs. The City has self-insured itself for health benefits and workers' compensation claims. The City maintains a workers' compensation fund and a self-insured loss fund. The City provides first-dollar coverage for all workers' compensation exposure, with insurance acting as an umbrella or excess coverage. The City is self-insured for workers' compensation claims up to \$250,000 per occurrence. The City is also self-insured for health insurance claims up to \$85,000 of individual claims. The City currently has 298 employees being covered under the health benefit plan. The self-insurance programs are administered within the Internal Service Fund. The City maintains outside insurance coverage through various insurance policies covering buildings and their contents, equipment and property, and risk of loss due to employee dishonesty.

Settled claims in the past three years have not exceeded the commercial coverages. The City has estimated unsubmitted claims on health benefits, based on prior experience, to be \$339,696. This amount represents two months of subsequent claims. The City has also estimated the unsubmitted claims on workers' compensation, based on the claims for the two months subsequent to year end, to be \$128,400. This has been included as a current year expenditure. For all of the self-insured funds, an unreserved fund balance of \$2,111,363 was in the Internal Service Fund at September 30, 2015.

**Deposits and Investments**

**Concentration of Credit Risk.** The City's deposits and investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2015, the City's investments consisted of certificates of deposit at the following institutions:

| <u>Financial Institution</u>  | <u>Amount</u>        |
|-------------------------------|----------------------|
| Pinnacle Bank/Fremont         | \$ 37,060,000 *      |
| First National Bank - Fremont | 7,352,800 *          |
| Nebraska Land National Bank   | 2,666,773 *          |
| Cornerstone Bank, Columbus    | 1,350,000            |
| Totals                        | <u>\$ 48,429,573</u> |

\* Represent more than five percent of total investments

**Foreign Currency Risk.** This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City's investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2015.

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE D – OTHER NOTES, Continued

#### 2. Risk Management, Continued

##### Deposits and Investments, Continued

**Custodial Credit Risk.** For deposits and investments, custodial credit risk is the risk that, in the event of the failure of a bank or other counterparty, the City will not be able to recover the value of its deposits or investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2015 are held by the counterparties, not in the name of the City. The underlying securities consist of cash, certificates of deposit, and insured money market funds.

**Interest Rate Risk.** As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's deposits and investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The investment maturities are as follows:

| <u>Maturities by Month</u> | <u>Amount</u>        |
|----------------------------|----------------------|
| October 2015               | \$ 1,850,000         |
| November 2015              | 520,773              |
| December 2015              | 5,540,000            |
| January 2016               | 1,250,000            |
| February 2016              | 1,350,000            |
| March 2016                 | 7,950,000            |
| June 2016                  | 2,500,000            |
| July 2016                  | 500,000              |
| August 2016                | 5,702,800            |
| September 2016             | 3,845,000            |
| Due in more than 12 months | 17,421,000           |
|                            | <u>\$ 48,429,573</u> |

**Credit Risk.** Credit risk is the risk that the bank or other counterparty will not fulfill its obligations. The City's cash equivalents and investments consist of certificates of deposit and money market funds, minimizing credit risk associated with the City's investment portfolio.

#### 3. Commitments and Contingencies

##### Regulatory Compliance

The City is required by state and federal laws and regulations to make annual contributions to finance fly ash closure and postclosure care. The City is in compliance with these requirements, and at September 30, 2015 investments of \$500,000 are held for these purposes. These investments are held in certificates of deposit and are presented on the City's balance sheet as restricted investments. Details of the restricted cash and investments are in Note C1. It is anticipated that future inflation costs will be financed in part from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future electricity customers, taxpayers, or both.

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES, CONTINUED**

**3. Commitments and Contingencies, Continued**

**Regulatory Compliance, continued**

The Department's operations are subject to stringent federal, state, and local laws and regulations relating to improving and maintaining environmental quality. Current studies have determined that a substantial capital investment will be required to bring the Department into compliance with environmental regulations including mercury emissions. Environmental expenditures related to current operations are factored into the strategic planning process of the Department and are considered when determining future energy rates. Financing of these expenditures is expected to be through available cash reserves and bonded debt.

**Construction**

The City is a party to numerous contracts relating to construction and other capital addition projects. The City intends to fund the construction through operations or long-term financing.

| <u>Project</u>                                | <u>Contract<br/>Amount</u> | <u>Paid Through<br/>9/30/2015</u> | <u>Obligation<br/>Pending</u> | <u>Expected<br/>Completion</u> |
|---|----------------------------|-----------------------------------|-------------------------------|--------------------------------|
| <u>Governmental:</u>                          |                            |                                   |                               |                                |
| Westside BNSF Viaduct                         | \$ 961,414                 | \$ 915,760                        | \$ 45,653                     | September 30, 2019             |
| Johnson Road Widening, Military-16th          | 20,890                     | 19,730                            | 1,160                         | September 30, 2016             |
| Johnson Road Trail                            | 96,770                     | 13,286                            | 83,484                        | September 30, 2016             |
| Pierce Street Reconstruction, Linden-Military | 23,590                     | 2,700                             | 20,890                        | September 30, 2017             |
| Park Ave, 2nd-Military                        | 72,660                     | 68,011                            | 4,649                         | September 30, 2016             |
| Luther Road Widening, Military-23rd           | 95,900                     | 76,161                            | 19,739                        | September 30, 2020             |
| 1st Street, Bell-Luther                       | 78,500                     | 72,630                            | 5,870                         | September 30, 2020             |
| 32nd St Paving Improvements                   | 82,330                     | 76,910                            | 5,420                         | September 30, 2019             |
| Pedestrian Signal Replacements                | 52,825                     | 52,706                            | 119                           | September 30, 2016             |
| Raw hide Creek Trail                          | 228,241                    | -                                 | 228,241                       | September 30, 2017             |
| Ridge-Hormel Park Trail                       | 73,450                     | 64,184                            | 9,266                         | September 30, 2016             |
| 1st Street, Luther-Johnson                    | 78,832                     | -                                 | 78,832                        | August 31, 2016                |
| 27th & Lincoln Box Culvert                    | 154,416                    | 142,079                           | 12,337                        | December 31, 2015              |
| W 6th, M St-Marvin Court Reconstruction       | 178,558                    | -                                 | 178,558                       | May 31, 2016                   |
| Fire Aerial Apparatus                         | 937,821                    | -                                 | 937,821                       | June 30, 2016                  |
| CDBG Curb Ramp Replacement                    | 331,916                    | 316,878                           | 15,038                        | February 28, 2016              |
| <u>Enterprise Funds:</u>                      |                            |                                   |                               |                                |
| Unit 8 Environmental Upgrade                  | 50,485,832                 | 43,347,720                        | 7,138,112                     | November 30, 2015              |
| 69KV Joint Transmission Line                  | 19,000,000                 | 345,834                           | 18,654,166                    | December 31, 2018              |
| City Hall Chiller Replacement                 | 510,201                    | 458,798                           | 51,403                        | January 31, 2016               |
| Plant II Propane Equipment Upgrade            | 443,764                    | 352,893                           | 90,871                        | November 30, 2015              |
| N Yager Rd Water Main                         | 132,120                    | -                                 | 132,120                       | November 30, 2015              |
| WWTP Improvement Study                        | 26,247                     | 7,377                             | 18,870                        | February 28, 2016              |
|   | <u>\$ 74,066,277</u>       | <u>\$ 46,333,659</u>              | <u>\$ 27,732,618</u>          |                                |

# CITY OF FREMONT, NEBRASKA

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2015

### NOTE D – OTHER NOTES, CONTINUED

#### 3. Commitments and Contingencies, Continued

##### **Electric Department**

In the prior year, the Electric Department entered into an agreement with Cloud Peak Energy Resources, LLC, which was effective January 1, 2015 through December 31, 2015. Under the terms of the agreement, the City must purchase 245,000 tons of coal each calendar year at an agreed-upon base price per ton, which will be adjusted each month for any variation in the Base Btu. As of September 30, 2015, the City had purchased 216,709 of the tons required under this contract. The remaining balance was purchased by December 31, 2015.

In the current year, the Electric Department entered into an agreement with Arch Coal Sales Company, Inc., effective January 1, 2016 through December 31, 2016. Under the terms of the agreement, the City must purchase 245,000 tons of coal during the calendar year 2016 at an agreed-upon base price per ton, which will be adjusted each month for any variation in the Base Btu.

The Electric Department entered into a rail transportation agreement with Union Pacific Railroad Company for coal shipping. The contract term is January 1, 2012 through December 31, 2018. Under the terms of the agreement, the City must use Union Pacific to ship a minimum of 300,000 tons and a maximum volume of 400,000 tons for each twelve month period during the contract term. The agreed-upon base rate per net ton is adjusted quarterly, based on the percentage change in the rail cost adjustment factor, as well as a mileage-based fuel surcharge.

##### **Gas Department**

The Gas Department entered into an agreement to purchase natural gas from BP Canada Energy Marketing Corp in September 2012. The agreement, which is effective through October 31, 2017, stipulates the volume of maximum daily quantity purchases which varies depending on the month of purchase. The price is based on the monthly index published inside the Federal Energy Regulatory Commission (FERC) Gas Market Report.

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES, CONTINUED**

**4. Major Customers**

The City has one customer that was billed approximately \$3,500,000 for electricity, \$2,100,000 for gas, and \$1,800,000 for sewer for the year ended September 30, 2015. This represents 10.4 percent of total electric billing, 14.9 percent of total gas billing, and 35.4 percent of total sewer billing for the year ended September 30, 2015. The billings represent 14 percent of total City utility billings. This customer maintains a current status on monthly billings.

**5. Interlocal Agreements**

The City has the following interlocal agreements in effect as of September 30, 2015:

| <b>Parties to Agreement</b>  | <b>Term</b>  | <b>Description</b>   |
|--|--|--|
| Dodge County School District No. 1   | 1/1/2014 to termination  | School Resource Officer  |
| Dodge County School District No. 1 and Metropolitan Community College  | 4/5/2007 to perpetual  | Construct and maintain parking lot at 9th and H Street   |
| Nebraska Department of Environmental Quality   | 12/1/2014 to 6/30/16   | Implementation of stormwater management plan program for the City of Fremont   |
| League Association of Risk Management  | to termination   | Provide risk management and insurance coverage   |
| Dodge County, Village of Inglewood, LPNDRD   | 7/22/2003 - completion   | Evaluate potential for channel cut-off levee project (south Fremont)   |
| <b>Cities:</b> Columbus, Norfolk, Battle Creek, Hooper, Oakland, Inglewood, Stanton, Craig, Hoskins, Meadow Grove, Pilger, Uehling.<br><b>Counties:</b> Burt, Dodge, Madison & Stanton | 7/28/1992 to 7/28/2022   | Provide solid waste management to their respective constituencies by the means of creating, building and operating a solid waste disposal facility (landfill). |
| Sanitary Improvement District #8   | 2/10/2009 - termination  | Supplementation of present emergency warning system by connecting its emergency warning system to the City of Fremont's system.                                |
| Village of Inglewood   | 3/15/2015 to 3/15/2018<br>(renews every 3 years unless terminated) | Keno lottery, CDBG projects, sewer and water systems   |
| Omaha Public Power District  | 7/18/2014 - 7/18/2018  | Provide reliable, cost effective energy related products and services  |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES, CONTINUED**

**5. Interlocal Agreements, Continued**

| <b>Parties to Agreement</b>   | <b>Term</b>  | <b>Description</b>   |
|---|--|--|
| <b>Counties:</b> Dodge, Burt, Saunders, Colfax, Cuming, and Washington<br><b>Cities:</b> Dodge, Snyder, Scribner, Hooper, Uehling, Winslow, Nickerson, North Bend and Inglewood | 12/01/2012 - 12/31/2016  | Enhanced 911 services  |
| Counties of Dodge, Cuming and Saunders, and Cities of Blair, Wahoo, Yutan and Ashland   | 10/1/2014 - exhaustion of funds                                | Drug task force  |
| Dodge County School District No. 1  | 10/15/2014 to 10/15/2015 (renews every year unless terminated) | Utility services   |
| City of Oakland   | 6/01/2002 - termination  | Disposal of sewer sludge   |
| Cities of: Beatrice, Columbus, Fremont, Grand Island, Hastings, Kearney, Lexington, Norfolk, North Platte and Scottsbluff   | 10/11/2007 - termination                                       | Facilitate performance of obligations under the laws of the State of Nebraska and the United States of America regarding the management of storm water |
| Saunders County   | 12/14/2004 - 12/31/15  | Provide consistent application of building and zoning codes within two-mile area of City of Fremont  |
| Dodge County  | 1/20/2002 - termination  | Use of wastewater residuals on crop land   |
| Douglas County  | 12/02/2014 - 12/02/2019  | Provide forensic and crime scene services.   |
| Region 5/6 Emergency Management Agency  | 6/30/2012 to termination                                       | Provide emergency management functions   |
| Dodge County  | 4/10/2012 to perpetual   | Joint communications center to provide dispatch services   |
| Saunders County   | 12/5/2011 to termination                                       | Mutual law enforcement assistance  |
| Northeast Nebraska Economic Development District  | Upon termination   | Creating and implementing community and economic development programs  |
| City of Arlington   | 1/1/2013 - 1/1/2018  | Keno lottery   |

**CITY OF FREMONT, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

**SEPTEMBER 30, 2015**

**NOTE D – OTHER NOTES, CONTINUED**

**5. Interlocal Agreements, Continued**

| <b>Parties to Agreement</b>   | <b>Term</b>              | <b>Description</b>   |
|---|--------------------------|--|
| City of Yutan   | 9/15/2012 - 9/18/2017    | Keno lottery   |
| City of Kennard   | 9/11/2012 - 9/11/2017    | Keno lottery   |
| Three Rivers District Health Department   | 3/27/2013 to termination | Provide services during a public health emergency to protect citizens of Dodge, Saunders, and Washington Counties from disease, disability and death |
| Nebraska Interoperability network   | 8/25/15 - 12/31/25       | Support and coordinate public safety communications in Nebraska.   |
| Village of Inglewood  | 3/10/15-12/31/16         | Library services.  |
| Cities of Dodge, Fremont, Hooper, Nickerson, North Bend, Scribner, Snyder, Winslow, and Uehling | 9/30/14 - termination    | Dodge County Mutual Aid Association  |

**6. EPA Emissions Allowances**

As of September 30, 2015, the City had 13,491 SO2 Emissions Allowances related to the Lon D. Wright Power Plant. The EPA has granted these allowances, which can be used to offset plant emissions. The allowances can be bought and sold. Changes to federal regulation on SO2 emissions that would eliminate the existing credits resulted in a less than one dollar market value for the credits available at year end.

**7. Union Contracts**

The City is subject to the following union contracts:

- International Brotherhood of Electrical Workers Local 1536 Unit 5 – effective October 1, 2013 – September 30, 2017.
- American Federation of State, County and Municipal Employees, AFL/CIO Local 251 – effective October 1, 2013 – September 30, 2017.
- International Association of Fire Fighters Local 1015 – effective October 1, 2013 – September 30, 2017.
- Fraternal Order of Police, Local No. 37 – effective October 1, 2013 – September 30, 2017.

**8. Subsequent Events**

Management has evaluated subsequent events through January 26, 2016, the date on which the financial statements were available for issue.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF FREMONT, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

|  | Budget<br>(Original and<br>Final) | Actual             | Variances -<br>Actual Over<br>(Under) Final<br>Budget |
|--|-----------------------------------|--------------------|---|
| <b>RESOURCES (INFLOWS)</b>   |                                   |                    |   |
| Taxes:   |                                   |                    |   |
| Property   | \$ 4,126,069                      | \$ 4,228,971       | \$ 102,902  |
| Payments in lieu of taxes  | 10,000                            | 9,289              | (711)   |
| Franchise  | 274,000                           | 237,835            | (36,165)  |
| Business   | 1,162,000                         | 1,098,375          | (63,625)  |
| Intergovernmental  | 555,793                           | 875,873            | 320,080   |
| Charges for services   | 2,474,750                         | 2,397,891          | (76,859)  |
| Donations  | 140,000                           | 29,155             | (110,845)   |
| Interest income  | 9,250                             | 22,509             | 13,259  |
| Other  | 9,493                             | 61,726             | 52,233  |
|  | <u>8,761,355</u>                  | <u>8,961,624</u>   | <u>200,269</u>  |
| <b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>  |                                   |                    |   |
| General government   | 7,135,464                         | 4,052,341          | (3,083,123)   |
| Public safety  | 8,576,088                         | 7,301,944          | (1,274,144)   |
| Public works   | 562,933                           | 472,836            | (90,097)  |
| Environment and leisure  | 3,493,198                         | 3,203,442          | (289,756)   |
| Employee insurance   | 223,616                           | 230,785            | 7,169   |
|  | <u>19,991,299</u>                 | <u>15,261,348</u>  | <u>(4,729,951)</u>                                    |
| Resources over (under) charges<br>to appropriations  | <u>(11,229,944)</u>               | <u>(6,299,724)</u> | <u>4,930,220</u>                                      |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                   |                    |   |
| Transfers in   | 7,791,658                         | 6,695,913          | (1,095,745)   |
| Transfers out  | (69,584)                          | (11,101)           | 58,483  |
| Net transfers  | <u>7,722,074</u>                  | <u>6,684,812</u>   | <u>(1,037,262)</u>                                    |
| <b>RESOURCES AND OTHER FINANCING<br/>SOURCES (USES) OVER (UNDER)<br/>CHARGES TO APPROPRIATIONS</b> | <u>\$ (3,507,870)</u>             | <u>\$ 385,088</u>  | <u>\$ 3,892,958</u>                                   |

**CITY OF FREMONT, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
STREET FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

|   | Budget<br>(Original and<br>Final) | Actual      | Variances -<br>Actual Over<br>(Under) Final<br>Budget |
|---|-----------------------------------|-------------|---|
| <b>RESOURCES (INFLOWS)</b>  |                                   |             |   |
| Motor vehicle tax   | \$ 450,000                        | \$ 491,530  | \$ 41,530   |
| Intergovernmental   | 2,357,000                         | 2,903,469   | 546,469   |
| Charges for services  | 30,000                            | 48,726      | 18,726  |
| Interest income   | 29,500                            | 22,106      | (7,394)   |
| Other income  | -                                 | 33,206      | 33,206  |
|   | <hr/>                             | <hr/>       | <hr/>   |
| Total resources   | 2,866,500                         | 3,499,037   | 632,537   |
| <b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>   |                                   |             |   |
| Public works  | 6,272,475                         | 4,079,807   | (2,192,668)   |
|   | <hr/>                             | <hr/>       | <hr/>   |
| Resources over (under) charges to<br>appropriations   | (3,405,975)                       | (580,770)   | 2,825,205   |
| <b>OTHER FINANCING SOURCES</b>  |                                   |             |   |
| Transfers in  | 2,061,800                         | 970,791     | (1,091,009)   |
| Transfers out   | -                                 | 1,499       | 1,499   |
|   | <hr/>                             | <hr/>       | <hr/>   |
| Net transfers   | 2,061,800                         | 972,290     | (1,089,510)   |
| <b>RESOURCES AND OTHER FINANCING<br/>SOURCES OVER (UNDER)<br/>CHARGES TO APPROPRIATIONS</b> |                                   |             |   |
|   | <hr/> <hr/>                       | <hr/> <hr/> | <hr/> <hr/>   |
|   | \$ (1,344,175)                    | \$ 391,520  | \$ 1,735,695  |

**CITY OF FREMONT, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**SALES TAX FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

|  | Budget<br>(Original and<br><u>Final</u> ) | <u>Actual</u>       | Variances -<br>Actual Over<br>(Under) Final<br><u>Budget</u> |
|--|---|---------------------|--|
| <b>RESOURCES (INFLOWS)</b>   |   |                     |  |
| Sales tax  | \$ 5,641,280                              | \$ 6,200,687        | \$ 559,407   |
| Charges for services   | 40,000                                    | 37,054              | (2,946)  |
| Interest income  | 33,360                                    | 56,681              | 23,321   |
| Other income   | -   | 20,142              | 20,142   |
| Loan repayment proceeds  | <u>3,333</u>                              | <u>3,334</u>        | <u>1</u>   |
| Total resources  | 5,717,973                                 | 6,317,898           | 599,925  |
| <b>CHARGES TO APPROPRIATIONS<br/>(OUTFLOWS)</b>  |   |                     |  |
| General government   | <u>1,210,000</u>                          | <u>418,086</u>      | <u>(791,914)</u>   |
| Resources over (under) charges to<br>appropriations                                      | 4,507,973                                 | 5,899,812           | 1,391,839  |
| <b>OTHER FINANCING USES</b>  |   |                     |  |
| Transfers out  | <u>(6,285,267)</u>                        | <u>(3,095,384)</u>  | <u>3,189,883</u>   |
| <b>RESOURCES OVER (UNDER)<br/>CHARGES TO APPROPRIATIONS<br/>AND OTHER FINANCING USES</b> | <u>\$ (1,777,294)</u>                     | <u>\$ 2,804,428</u> | <u>\$ 4,581,722</u>  |

**CITY OF FREMONT, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULES -  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and Modified Accrual Revenue and Expenditures**

The City prepares its budgets on the cash basis of accounting. Accordingly, revenues are recognized when cash is received by the City and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

Amounts presented on the cash basis of accounting differ from those presented in accordance with the modified accrual basis of accounting due to the treatment of afforded accruals. A reconciliation for the year ended September 30, 2015, which discloses the nature and amount of the adjustments necessary to convert the modified accrual data to the budgetary basis, is presented below:

|  | <u>General<br/>Fund</u> | <u>Street<br/>Fund</u> | <u>Sales Tax<br/>Fund</u> |
|--|-------------------------|------------------------|---------------------------|
| <b>Sources/inflows of resources:</b>   |                         |                        |                           |
| Actual amounts of resources (budgetary basis) from the budgetary comparison schedules  | \$ 8,961,624            | \$ 3,499,037           | \$ 6,317,898              |
| Differences - budget to modified accrual:  |                         |                        |                           |
| Cash to accrual adjustments  | <u>43,896</u>           | <u>5,207</u>           | <u>(8,429)</u>            |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds     | <u>\$ 9,005,520</u>     | <u>\$ 3,504,244</u>    | <u>\$ 6,309,469</u>       |
| <b>Uses/outflows of resources:</b>   |                         |                        |                           |
| Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedules                     | \$ 15,261,348           | \$ 4,079,807           | \$ 418,086                |
| Differences - budget to modified accrual:  |                         |                        |                           |
| Cash to accrual adjustments  | <u>(473,797)</u>        | <u>(559,812)</u>       | <u>(401,309)</u>          |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds | <u>\$ 14,787,551</u>    | <u>\$ 3,519,995</u>    | <u>\$ 16,777</u>          |
| <b>Other financing uses:</b>   |                         |                        |                           |
| Actual amounts (budgetary basis) total transfers from the budgetary comparison schedules                                     | \$ 6,684,812            | \$ 972,290             | \$(3,095,384)             |
| Differences - budget to modified accrual:  |                         |                        |                           |
| Cash to accrual adjustments  | <u>(197,251)</u>        | <u>(329,459)</u>       | <u>(351,533)</u>          |
| Total transfers as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds    | <u>\$ 6,487,561</u>     | <u>\$ 642,831</u>      | <u>\$(3,446,917)</u>      |

**CITY OF FREMONT, NEBRASKA**

**SCHEDULE OF FUNDING PROGRESS -  
PUBLIC SAFETY EMPLOYEES RETIREMENT SYSTEM  
(POLICE OFFICERS AND FIREFIGHTERS)**

**YEAR ENDED SEPTEMBER 30, 2015**

| <u>Actuarial Date</u> | <u>Actuarial Value of Assets</u> | <u>Actuarial Accrued Liability</u> | <u>Unfunded Actuarial Accrued Liability</u> | <u>Fund Ratio</u> | <u>Covered Payroll</u> | <u>Unfunded Liability as a Percentage of Covered Payroll</u> |
|-----------------------|----------------------------------|------------------------------------|---|-------------------|------------------------|--|
| 1/1/2004              | \$ 4,789,831                     | \$ 4,641,026                       | \$ -  | 100%              | \$ 573,622             | N/A  |
| 1/1/2009              | 1,865,859                        | 1,777,780                          | -   | 100%              | 186,220                | N/A  |
| 1/1/2011              | 1,804,625                        | 1,741,943                          | -   | 100%              | 149,099                | N/A  |
| 9/1/2014              | 1,045,410                        | 1,501,461                          | 456,051                                     | 70%               | -                      | N/A  |

**OTHER SUPPLEMENTARY INFORMATION**

**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2015**

|   | Debt<br>Service   | Special Revenue Funds             |                                     |  |                   |
|---|-------------------|-----------------------------------|-------------------------------------|--|-------------------|
|   |                   | Paving &<br>Sidewalk<br>Districts | Downtown<br>Improvement<br>District | Public Use<br>Property Special<br>Projects | Keno<br>Fund      |
| <b>ASSETS</b>   |                   |                                   |                                     |  |                   |
| Cash and cash equivalents   | \$ 109,952        | \$ 704,232                        | \$ 8,885                            | \$ 11,396                                  | \$ 109,513        |
| Investments   | -                 | 1,000,000                         | -                                   | 175,000                                    | 495,000           |
| County treasurer cash   | 11,161            | -                                 | -                                   | -  | -                 |
| Receivables:  |                   |                                   |                                     |  |                   |
| Special assessments   | -                 | 261,167                           | -                                   | -  | -                 |
| Accounts, net of allowance for doubtful accounts                          | -                 | -                                 | 6,123                               | -  | 24,510            |
| Notes, net of allowance for doubtful accounts                             | -                 | -                                 | -                                   | -  | -                 |
| Interest  | -                 | 25,256                            | -                                   | 413  | 289               |
| Property tax  | 9,142             | -                                 | -                                   | -  | -                 |
| Business tax  | -                 | -                                 | -                                   | -  | -                 |
| TIF bond receivable   | -                 | -                                 | -                                   | -  | -                 |
| Due from other governments  | 166               | -                                 | -                                   | -  | -                 |
| Due from other funds  | -                 | -                                 | -                                   | -  | -                 |
| Prepaid expenses  | -                 | -                                 | -                                   | -  | -                 |
| <b>Total assets</b>   | <b>\$ 130,421</b> | <b>\$ 1,990,655</b>               | <b>\$ 15,008</b>                    | <b>\$ 186,809</b>                          | <b>\$ 629,312</b> |
| <b>LIABILITIES</b>  |                   |                                   |                                     |  |                   |
| Accounts payable  | \$ -              | \$ 200                            | \$ 90                               | \$ -                                       | \$ 24,063         |
| Due to other funds  | -                 | -                                 | -                                   | -  | 397               |
| Accrued expenses  | 13,783            | -                                 | -                                   | -  | -                 |
| TIF payable   | -                 | -                                 | -                                   | -  | -                 |
| Unearned revenue  | -                 | -                                 | -                                   | -  | -                 |
| <b>Total liabilities</b>  | <b>13,783</b>     | <b>200</b>                        | <b>90</b>                           | <b>-</b>                                   | <b>24,460</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                   |                                   |                                     |  |                   |
| Unavailable revenue - property taxes                                      | 5,848             | -                                 | -                                   | -  | -                 |
| Unavailable revenue - other local taxes                                   | -                 | 279,268                           | -                                   | -  | -                 |
| Unavailable revenue - fees and other                                      | -                 | -                                 | 6,123                               | -  | -                 |
| Unavailable revenue - notes   | -                 | -                                 | -                                   | -  | -                 |
| <b>Total deferred inflows of resources</b>                                | <b>5,848</b>      | <b>279,268</b>                    | <b>6,123</b>                        | <b>-</b>                                   | <b>-</b>          |
| <b>FUND BALANCES (DEFICIT)</b>  |                   |                                   |                                     |  |                   |
| Nonspendable:   |                   |                                   |                                     |  |                   |
| Permanent fund principal  | -                 | -                                 | -                                   | 125,000                                    | -                 |
| Notes receivable  | -                 | -                                 | -                                   | -  | -                 |
| Restricted for:   |                   |                                   |                                     |  |                   |
| Debt service  | 110,790           | -                                 | -                                   | -  | -                 |
| Public safety   | -                 | -                                 | -                                   | -  | -                 |
| Economic development  | -                 | -                                 | -                                   | -  | -                 |
| Capital/special projects  | -                 | 1,711,187                         | -                                   | 61,809                                     | -                 |
| Federal programs  | -                 | -                                 | -                                   | -  | -                 |
| Community betterment  | -                 | -                                 | -                                   | -  | 604,852           |
| Community development block grant   | -                 | -                                 | -                                   | -  | -                 |
| Assigned for:   |                   |                                   |                                     |  |                   |
| Airport   | -                 | -                                 | -                                   | -  | -                 |
| Downtown improvements/parking   | -                 | -                                 | 8,795                               | -  | -                 |
| Unassigned  | -                 | -                                 | -                                   | -  | -                 |
| <b>Total fund balances (deficit)</b>                                      | <b>110,790</b>    | <b>1,711,187</b>                  | <b>8,795</b>                        | <b>186,809</b>                             | <b>604,852</b>    |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 130,421</b> | <b>\$ 1,990,655</b>               | <b>\$ 15,008</b>                    | <b>\$ 186,809</b>                          | <b>\$ 629,312</b> |

CITY OF FREMONT, NEBRASKA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

SEPTEMBER 30, 2015

|   | Special Revenue Funds |                             |                         |                   |                               |
|---|-----------------------|-----------------------------|-------------------------|-------------------|-------------------------------|
|   | CDBG<br>Fund          | Weatherization<br>EDA (HUD) | Economic<br>Enhancement | Airport<br>Fund   | Enhanced &<br>Wireless<br>911 |
| <b>ASSETS</b>   |                       |                             |                         |                   |                               |
| Cash and cash equivalents   | \$ 279                | \$ 19,368                   | \$ 195,668              | \$ 182,879        | \$ 139,785                    |
| Investments   | -                     | -                           | -                       | -                 | 100,000                       |
| County treasurer cash   | -                     | -                           | -                       | -                 | -                             |
| Receivables:  |                       |                             |                         |                   |                               |
| Special assessments   | -                     | -                           | -                       | 138,090           | -                             |
| Accounts, net of allowance for doubtful accounts                              | -                     | -                           | -                       | -                 | -                             |
| Notes, net of allowance for doubtful accounts                                 | 90,000                | 779,386                     | 360,000                 | -                 | -                             |
| Interest  | -                     | -                           | -                       | -                 | 288                           |
| Property tax  | -                     | -                           | -                       | -                 | -                             |
| Business tax  | -                     | -                           | -                       | -                 | 30,341                        |
| TIF bond receivable   | -                     | -                           | -                       | -                 | -                             |
| Due from other governments  | 64,080                | -                           | -                       | -                 | 71,440                        |
| Due from other funds  | -                     | -                           | -                       | -                 | 119,105                       |
| Prepaid expenses  | -                     | -                           | -                       | 5,513             | -                             |
| <b>Total assets</b>   | <b>\$ 154,359</b>     | <b>\$ 798,754</b>           | <b>\$ 555,668</b>       | <b>\$ 326,482</b> | <b>\$ 460,959</b>             |
| <b>LIABILITIES</b>  |                       |                             |                         |                   |                               |
| Accounts payable  | \$ 9,677              | \$ -                        | \$ -                    | \$ 3,259          | \$ 3,255                      |
| Due to other funds  | 18,000                | -                           | -                       | 138,602           | 200,000                       |
| Accrued expenses  | -                     | -                           | -                       | -                 | 48,173                        |
| TIF payable   | -                     | -                           | -                       | -                 | -                             |
| Unearned revenue  | -                     | -                           | -                       | 3,600             | -                             |
| <b>Total liabilities</b>  | <b>27,677</b>         | <b>-</b>                    | <b>-</b>                | <b>145,461</b>    | <b>251,428</b>                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                       |                             |                         |                   |                               |
| Unavailable revenue - property taxes  | -                     | -                           | -                       | -                 | -                             |
| Unavailable revenue - other local taxes                                       | -                     | -                           | -                       | -                 | -                             |
| Unavailable revenue - fees and other  | -                     | -                           | -                       | -                 | 64,133                        |
| Unavailable revenue - notes   | -                     | -                           | -                       | 138,090           | -                             |
| <b>Total deferred inflows of resources</b>                                    | <b>-</b>              | <b>-</b>                    | <b>-</b>                | <b>138,090</b>    | <b>64,133</b>                 |
| <b>FUND BALANCES (DEFICIT)</b>  |                       |                             |                         |                   |                               |
| Nonspendable:   |                       |                             |                         |                   |                               |
| Permanent fund principal  | -                     | -                           | -                       | -                 | -                             |
| Notes receivable  | -                     | 779,386                     | 360,000                 | -                 | -                             |
| Restricted for:   |                       |                             |                         |                   |                               |
| Debt service  | -                     | -                           | -                       | -                 | -                             |
| Public safety   | -                     | -                           | -                       | -                 | -                             |
| Economic development  | -                     | -                           | 195,668                 | -                 | -                             |
| Capital/special projects  | -                     | -                           | -                       | -                 | -                             |
| Federal programs  | -                     | 19,368                      | -                       | -                 | -                             |
| Community betterment  | -                     | -                           | -                       | -                 | -                             |
| Community development block grant   | 126,682               | -                           | -                       | -                 | -                             |
| Assigned for:   |                       |                             |                         |                   |                               |
| Airport   | -                     | -                           | -                       | 181,021           | -                             |
| Downtown improvements/parking   | -                     | -                           | -                       | -                 | -                             |
| Unreserved  | -                     | -                           | -                       | (138,090)         | 145,398                       |
| <b>Total fund balances (deficit)</b>  | <b>126,682</b>        | <b>798,754</b>              | <b>555,668</b>          | <b>42,931</b>     | <b>145,398</b>                |
| <b>Total liabilities, deferred inflows<br/>of resources and fund balances</b> | <b>\$ 154,359</b>     | <b>\$ 798,754</b>           | <b>\$ 555,668</b>       | <b>\$ 326,482</b> | <b>\$ 460,959</b>             |

| Special Revenue Funds |                                    | Capital Projects    | Total Non-major<br>Governmental<br>Funds |
|-----------------------|------------------------------------|---------------------|--|
| Drug Task<br>Force    | Community<br>Development<br>Agency | Special<br>Projects |  |
| \$ 52,685             | \$ 109,550                         | \$ 560,378          | \$ 2,204,570                             |
| -                     | -                                  | -                   | 1,770,000                                |
| -                     | 240                                | -                   | 11,401                                   |
| -                     | -                                  | -                   | 399,257                                  |
| -                     | -                                  | -                   | 30,633                                   |
| -                     | -                                  | -                   | 1,229,386                                |
| -                     | -                                  | -                   | 26,246                                   |
| -                     | -                                  | -                   | 9,142                                    |
| -                     | -                                  | -                   | 30,341                                   |
| -                     | 691,690                            | -                   | 691,690                                  |
| -                     | -                                  | -                   | 135,686                                  |
| -                     | -                                  | 3,381               | 122,486                                  |
| -                     | -                                  | -                   | 5,513                                    |
| <u>\$ 52,685</u>      | <u>\$ 801,480</u>                  | <u>\$ 563,759</u>   | <u>\$ 6,666,351</u>                      |
| \$ -                  | \$ -                               | \$ 4,511            | \$ 45,055                                |
| -                     | 415,079                            | -                   | 772,078                                  |
| -                     | -                                  | -                   | 61,956                                   |
| -                     | 450,066                            | -                   | 450,066                                  |
| -                     | -                                  | -                   | 3,600                                    |
| -                     | <u>865,145</u>                     | <u>4,511</u>        | <u>1,332,755</u>                         |
| -                     | -                                  | -                   | 5,848                                    |
| -                     | -                                  | -                   | 279,268                                  |
| -                     | -                                  | -                   | 70,256                                   |
| -                     | 241,624                            | -                   | 379,714                                  |
| -                     | <u>241,624</u>                     | -                   | <u>735,086</u>                           |
| -                     | -                                  | -                   | 125,000                                  |
| -                     | -                                  | -                   | 1,139,386                                |
| -                     | -                                  | -                   | 110,790                                  |
| 52,685                | -                                  | -                   | 52,685                                   |
| -                     | -                                  | -                   | 195,668                                  |
| -                     | -                                  | 559,248             | 2,332,244                                |
| -                     | -                                  | -                   | 19,368                                   |
| -                     | -                                  | -                   | 604,852                                  |
| -                     | -                                  | -                   | 126,682                                  |
| -                     | -                                  | -                   | 181,021                                  |
| -                     | -                                  | -                   | 8,795                                    |
| -                     | (305,289)                          | -                   | (297,981)                                |
| <u>52,685</u>         | <u>(305,289)</u>                   | <u>559,248</u>      | <u>4,598,510</u>                         |
| <u>\$ 52,685</u>      | <u>\$ 801,480</u>                  | <u>\$ 563,759</u>   | <u>\$ 6,666,351</u>                      |

CITY OF FREMONT, NEBRASKA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

|  | Debt Service      | Special Revenue Funds       |                               |                              |                  |                   | Keno Fund |
|--|-------------------|-----------------------------|-------------------------------|------------------------------|------------------|-------------------|-----------|
|  |                   | Paving & Sidewalk Districts | Downtown Improvement District | Public Use Property Projects | Special Projects |                   |           |
| <b>REVENUES</b>  |                   |                             |                               |                              |                  |                   |           |
| Property tax   | \$ 320,236        | \$ -                        | \$ -                          | \$ -                         | \$ -             | \$ -              | -         |
| Business taxes   | -                 | -                           | -                             | -                            | -                | -                 | -         |
| TIF payments   | -                 | -                           | -                             | -                            | -                | -                 | -         |
| Payments in lieu of taxes                                | 665               | -                           | -                             | -                            | -                | -                 | -         |
| Intergovernmental  | -                 | -                           | -                             | -                            | -                | -                 | -         |
| Keno   | -                 | -                           | -                             | -                            | -                | 585,538           | -         |
| Charges for services                                     | -                 | 98,849                      | 11,577                        | -                            | -                | -                 | -         |
| Donations  | -                 | -                           | -                             | -                            | -                | -                 | -         |
| Interest income  | 325               | 36,669                      | 21                            | 1,428                        | -                | 2,064             | -         |
| Other income   | -                 | -                           | -                             | -                            | -                | 1,465             | -         |
| Total revenues   | <u>321,226</u>    | <u>135,518</u>              | <u>11,598</u>                 | <u>1,428</u>                 | <u>1,428</u>     | <u>589,067</u>    |           |
| <b>EXPENDITURES</b>                                      |                   |                             |                               |                              |                  |                   |           |
| General government                                       | 450               | -                           | 4,453                         | -                            | -                | -                 | -         |
| Public safety  | -                 | -                           | -                             | -                            | -                | -                 | -         |
| Public works   | -                 | 2,266                       | -                             | -                            | -                | -                 | -         |
| Environment and leisure                                  | -                 | -                           | -                             | -                            | -                | 125,878           | -         |
| Principal payments on debt                               | 235,000           | -                           | -                             | -                            | -                | -                 | -         |
| Interest on long-term debt                               | 85,978            | -                           | -                             | -                            | -                | -                 | -         |
| Total expenditures                                       | <u>321,428</u>    | <u>2,266</u>                | <u>4,453</u>                  | <u>-</u>                     | <u>-</u>         | <u>125,878</u>    |           |
| <b>Excess (deficiency) of revenues over expenditures</b> | (202)             | 133,252                     | 7,145                         | 1,428                        | 1,428            | 463,189           |           |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                   |                             |                               |                              |                  |                   |           |
| Transfers in (out)                                       | -                 | -                           | -                             | -                            | -                | (575,000)         |           |
| Total other financing sources (uses)                     | -                 | -                           | -                             | -                            | -                | (575,000)         |           |
| <b>Net change in fund balances</b>                       | (202)             | 133,252                     | 7,145                         | 1,428                        | 1,428            | (111,811)         |           |
| Fund balances - September 30, 2014                       | 110,992           | 1,577,935                   | 1,650                         | 185,381                      |                  | 716,663           |           |
| Fund balances - September 30, 2015                       | <u>\$ 110,790</u> | <u>\$ 1,711,187</u>         | <u>\$ 8,795</u>               | <u>\$ 186,809</u>            | <u>\$</u>        | <u>\$ 604,852</u> |           |

CITY OF FREMONT, NEBRASKA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2015

|  | Special Revenue Funds |                          |                      |                | Special Revenue Funds   |                  |                              | Capital Projects |          | Total Non-major Governmental Funds |
|--|-----------------------|--------------------------|----------------------|----------------|-------------------------|------------------|------------------------------|------------------|----------|------------------------------------|
|  | CDBG Fund             | Weatherization EDA (HUD) | Economic Enhancement | Airport Fund   | Enhanced & Wireless 911 | Drug Task Force  | Community Development Agency | Special Projects |          |                                    |
| <b>REVENUES</b>  |                       |                          |                      |                |                         |                  |                              |                  |          |                                    |
| Property tax   |                       | \$ -                     | \$ -                 | \$ -           | \$ -                    | \$ -             | \$ -                         | \$ -             | \$ -     | \$ 320,236                         |
| Business taxes   |                       | -                        | -                    | -              | 120,234                 | -                | -                            | -                | -        | 120,234                            |
| TIF payments   |                       | -                        | -                    | -              | -                       | -                | 226,904                      | -                | -        | 226,904                            |
| Payment in lieu of taxes                                 |                       | -                        | -                    | -              | -                       | -                | -                            | -                | -        | 665                                |
| Intergovernmental  | 69,400                | 111,845                  | -                    | -              | 818,761                 | -                | -                            | 30,500           | -        | 1,030,506                          |
| Keno   | -                     | -                        | -                    | 156,308        | -                       | -                | -                            | -                | -        | 156,308                            |
| Charges for services                                     | -                     | -                        | -                    | -              | -                       | -                | -                            | -                | -        | -                                  |
| Donations  | -                     | -                        | -                    | 441            | 959                     | -                | 49                           | 1,407            | -        | 44,433                             |
| Interest income  | -                     | 449                      | 621                  | 336            | 1,245                   | -                | 8,187                        | -                | -        | 11,233                             |
| Other income   | -                     | -                        | -                    | -              | 941,199                 | -                | 235,140                      | -                | -        | 1,176,339                          |
| <b>Total revenues</b>                                    | <b>69,400</b>         | <b>112,294</b>           | <b>621</b>           | <b>157,085</b> | <b>941,199</b>          | <b>-</b>         | <b>235,140</b>               | <b>31,907</b>    | <b>-</b> | <b>2,606,483</b>                   |
| <b>EXPENDITURES</b>                                      |                       |                          |                      |                |                         |                  |                              |                  |          |                                    |
| General government                                       | 52,102                | 149,255                  | 50,000               | -              | -                       | 183,024          | 226,905                      | -                | -        | 483,165                            |
| Public safety  | -                     | -                        | -                    | -              | 901,858                 | -                | -                            | -                | -        | 1,084,882                          |
| Public works   | -                     | -                        | -                    | -              | -                       | -                | -                            | 7,287            | -        | 9,553                              |
| Environment and leisure                                  | -                     | -                        | -                    | 81,345         | -                       | -                | -                            | -                | -        | 207,223                            |
| Principal payments on debt                               | -                     | -                        | -                    | 21,000         | -                       | -                | -                            | -                | -        | 256,000                            |
| Interest on long-term debt                               | -                     | -                        | -                    | -              | -                       | -                | -                            | -                | -        | 85,978                             |
| <b>Total expenditures</b>                                | <b>52,102</b>         | <b>149,255</b>           | <b>50,000</b>        | <b>102,345</b> | <b>901,858</b>          | <b>183,024</b>   | <b>226,905</b>               | <b>7,287</b>     | <b>-</b> | <b>2,126,801</b>                   |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>17,298</b>         | <b>(36,961)</b>          | <b>(49,379)</b>      | <b>54,740</b>  | <b>39,341</b>           | <b>(183,024)</b> | <b>8,235</b>                 | <b>24,620</b>    | <b>-</b> | <b>479,682</b>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                       |                          |                      |                |                         |                  |                              |                  |          |                                    |
| Transfers in (out)                                       | -                     | -                        | 100,000              | -              | -                       | (7,233)          | -                            | 6,156            | -        | (476,077)                          |
| Total other financing sources (uses)                     | -                     | -                        | 100,000              | -              | -                       | (7,233)          | -                            | 6,156            | -        | (476,077)                          |
| <b>Net change in fund balances</b>                       | <b>17,298</b>         | <b>(36,961)</b>          | <b>50,621</b>        | <b>54,740</b>  | <b>39,341</b>           | <b>(190,257)</b> | <b>8,235</b>                 | <b>30,776</b>    | <b>-</b> | <b>3,605</b>                       |
| Fund balances - September 30, 2014                       | 109,384               | 835,715                  | 505,047              | (11,809)       | 106,057                 | 242,942          | (313,524)                    | 528,472          | -        | 4,594,905                          |
| Fund balances - September 30, 2015                       | \$ 126,682            | \$ 798,754               | \$ 555,668           | \$ 42,931      | \$ 145,398              | \$ 52,685        | \$ (305,289)                 | \$ 559,248       | \$ -     | \$ 4,598,510                       |

January 26, 2016

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

Honorable Mayor and  
Members of the City Council  
**City of Fremont, 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, each major fund, and the aggregate remaining fund information of City of Fremont, Nebraska, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise City of Fremont, Nebraska's basic financial statements, and have issued our report thereon dated January 26, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Fremont, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Fremont, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Fremont, Nebraska'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Fremont, Nebraska'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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.

**DRAFT**  
HSMC ORIZON LLC

## STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: John Hemschemeyer, Director Human Resources

DATE: January 19, 2016

SUBJECT: Government Salary Ordinance (2015-2016) Revise

Recommendation: 1). Move to hold first reading of Salary Ordinance.  
2). Hold first reading. 3) Move to suspend the rules and hold final reading.  
4). Hold final reading. 5). Approve the Ordinance.

Background: Staff is recommending the addition of the Civil Service Director position at \$333.00 per month. This position had previously been on the Salary Ordinance but was removed when Bill Pook took the role. Mr. Pook is relocating necessitating the position being added again. Chief Todd Bernt will be assigned this role.

Financial Impact: Budget contained \$4000 per year for this expense.

**ORDINANCE NO.**

An Ordinance of the City of Fremont, Nebraska pertaining to pay plan for officers and employees, repealing Ordinance No. 5345 and all other ordinances and parts of ordinances in conflict herewith; providing for publication in pamphlet form and providing for an effective date.

Be it ordained by the Mayor and City Council of Fremont, Nebraska:

**SECTION I.** That the following schedule of Pay Grades be used for pay purposes in place of those originally stated in all other ordinances and parts of ordinances in conflict herewith are hereby repealed.

**SECTION II.** That the Class Title and Pay Grade of each non union position for the City shall be as follows:

|   | Job Title                                     | Paygrade    | Step 1  | Step 2  | Step 3  | Step 4  | Step 5  | Step 6  | Step 7  | Step 8  |
|---|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Subsection A.<br/>Non Union Exempt</b> | <b>City Administrator</b>                     | <b>39.0</b> | 49.5584 | 52.0331 | 54.6376 | 57.3656 | 60.2364 | 63.2503 | 66.4135 | 69.7326 |
|   | <b>Director of Public Works</b>               | <b>34.0</b> | 38.8284 | 40.7704 | 42.8100 | 44.9533 | 47.2008 | 49.5584 | 52.0331 | 54.6376 |
|   | <b>City Engineer</b>                          | <b>33.5</b> | 37.9126 | 39.8092 | 41.7967 | 43.8882 | 46.0835 | 48.3828 | 50.8055 | 53.3452 |
|   | <b>Police Chief</b>                           | <b>33.0</b> | 36.9838 | 38.8284 | 40.7704 | 42.8100 | 44.9533 | 47.2008 | 49.5584 | 52.0331 |
|   | <b>Fire Chief</b>                             | <b>31.0</b> | 33.5413 | 35.2235 | 36.9838 | 38.8284 | 40.7704 | 42.8100 | 44.9533 | 47.2008 |
|   | <b>Director of Planning</b>                   | <b>30.5</b> | 32.7488 | 34.3856 | 36.1069 | 37.9126 | 39.8092 | 41.7967 | 43.8882 | 46.0835 |
|   | <b>Director of Parks and Recreation</b>       | <b>30.0</b> | 31.9434 | 33.5413 | 35.2235 | 36.9838 | 38.8284 | 40.7704 | 42.8100 | 44.9533 |
|   | <b>Library Director</b>                       | <b>27.5</b> | 28.2931 | 29.7026 | 31.1899 | 32.7488 | 34.3856 | 36.1069 | 37.9126 | 39.8092 |
|   | <b>Chief Building Inspector</b>               | <b>26.5</b> | 26.9485 | 28.2931 | 29.7026 | 31.1899 | 32.7488 | 34.3856 | 36.1069 | 37.9126 |
|   | <b>City Clerk/Treasurer</b>                   | <b>25.5</b> | 25.6624 | 26.9485 | 28.2931 | 29.7026 | 31.1899 | 32.7488 | 34.3856 | 36.1069 |
|   | <b>Superintendent of Public Services</b>      | <b>25.5</b> | 25.6624 | 26.9485 | 28.2931 | 29.7026 | 31.1899 | 32.7488 | 34.3856 | 36.1069 |
|   | <b>Recreation Superintendent</b>              | <b>23.5</b> | 23.2723 | 24.4413 | 25.6624 | 26.9485 | 28.2931 | 29.7026 | 31.1899 | 32.7488 |
| <b>Director of Communications</b>         | <b>21.0</b>                                   | 20.5898     | 21.6227 | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 | 28.9751 |         |
|   |   |             |         |         |         |         |         |         |         |         |
| <b>Subsection B.<br/>Non Union Hourly</b> | <b>Police Lieutenant</b>                      | <b>25.5</b> | 25.6624 | 26.9485 | 28.2931 | 29.7026 | 31.1899 | 32.7488 | 34.3856 | 36.1069 |
|   | <b>Office Services Associate *Eff 10/1/15</b> | <b>23.5</b> | 23.2723 | 24.4413 | 25.6624 | 26.9485 | 28.2931 | 29.7026 | 31.1899 | 32.7488 |
|   | <b>Park Maintenance Supervisor</b>            | <b>23.0</b> | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 | 28.9751 | 30.4235 | 31.9434 |
|   | <b>Building Inspector II</b>                  | <b>21.5</b> | 21.1094 | 22.1616 | 23.2723 | 24.4413 | 25.6624 | 26.9485 | 28.2931 | 29.7026 |
|   | <b>Automotive Maintenance Supv</b>            | <b>21.0</b> | 20.5898 | 21.6227 | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 | 28.9751 |
|   | <b>Street Construction Supervisor</b>         | <b>21.0</b> | 20.5898 | 21.6227 | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 | 28.9751 |
|   | <b>Fire Captain/EMT-P</b>                     | <b>FP8</b>  | 20.1009 | 21.0226 | 21.9932 | 23.0079 | 24.0717 | 25.1943 | 26.3707 | 27.6061 |
|   | <b>City Attorney Investigator</b>             | <b>20.0</b> | 19.6091 | 20.5898 | 21.6227 | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 |



|                                  |             |             |   |
|----------------------------------|-------------|-------------|---|
| Recreation: Chief Instructor     | 8.00-9.00   | 9.00-10.00  | * |
| Recreation Leader                | 8.00-10.25  | 9.00-11.25  | * |
| Rec: Playground Asst Director    | 8.25-8.75   | 9.00-9.50   | * |
| Recreation: Playground Director  | 8.50-9.50   | 9.00-10.00  | * |
| Recreation: Playground Leader    | 8.00-8.50   | 9.00-9.50   | * |
| Rec:Umpire/Scorekeeper Supv      | 8.00-8.50   | 9.00-9.50   | * |
| Relief Dispatcher                | 10.45-10.55 | 10.45-10.55 | * |
| Reserve Police Officer           | 10.45-10.55 | 10.45-10.55 | * |
| Reserve Firefighter              | 8.00        | 9.00        | * |
| Senior Center Assistant Manager  | 8.00-10.25  | 9.00-11.25  | * |
| Splash Station: Head Maint       | 8.50-9.50   | 9.00-10.00  | * |
| Splash Station: Maintenance Asst | 8.00-8.50   | 9.00-9.50   | * |
| City Utility Worker              | 8.00-12.70  | 9.00-12.70  | * |

|   |                        |             |
|---|------------------------|-------------|
| Subsection D.<br>Temporary<br>and Part-Time<br>Hourly | City Council Member    | \$500/mo    |
|   | City Physician         | \$50/mo     |
|   | City Prosecutor        | \$377.75/mo |
|   | Mayor                  | \$1000/mo   |
|   | Civil Defense Director | \$333/mo    |

SECTION III. That the Class Title and Pay Grade of each union position for the City shall be as follows:

|                                | Job Title                | Pay Grade | Step 1  | Step 2  | Step 3  | Step 4  | Step 5  | Step 6  | Step 7  | Step 8  |
|--------------------------------|--------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| Subsection E.<br>AFSCME Hourly | Engineering Associate II | 23.0      | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 | 28.9751 | 30.4235 | 31.9434 |
|                                | Librarian II             | 22.5      | 22.1616 | 23.2723 | 24.4413 | 25.6624 | 26.9485 | 28.2931 | 29.7026 | 31.1899 |
|                                | Engineering Associate    | 22.0      | 21.6227 | 22.7072 | 23.8439 | 25.0324 | 26.2861 | 27.5981 | 28.9751 | 30.4235 |
|                                | Librarian I              | 19.0      | 18.6737 | 19.6091 | 20.5898 | 21.6227 | 22.7072 | 23.8439 | 25.0324 | 26.2861 |
|                                | Heavy Equipment Mechanic | 18.5      | 18.2385 | 19.1478 | 20.1027 | 21.1094 | 22.1616 | 23.2723 | 24.4413 | 25.6624 |
|                                | Equipment Mechanic I     | 17.5      | 17.3682 | 18.2385 | 19.1478 | 20.1027 | 21.1094 | 22.1616 | 23.2723 | 24.4413 |
|                                | Maintenance Worker III   | 17.0      | 16.9329 | 17.7840 | 18.6737 | 19.6091 | 20.5898 | 21.6227 | 22.7072 | 23.8439 |
|                                | Equipment Operator       | 16.5      | 16.5370 | 17.3682 | 18.2385 | 19.1478 | 20.1027 | 21.1094 | 22.1616 | 23.2723 |

|                                   |             |         |         |         |         |         |         |         |         |
|-----------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Maintenance Worker II</b>      | <b>15.5</b> | 15.7508 | 16.5370 | 17.3682 | 18.2385 | 19.1478 | 20.1027 | 21.1094 | 22.1616 |
| <b>Senior Office Associate</b>    | <b>14.0</b> | 14.6273 | 15.3548 | 16.1211 | 16.9329 | 17.7840 | 18.6737 | 19.6091 | 20.5898 |
| <b>Library Assistant III</b>      | <b>13.0</b> | 13.9258 | 14.6273 | 15.3548 | 16.1211 | 16.9329 | 17.7840 | 18.6737 | 19.6091 |
| <b>Office Associate</b>           | <b>12.5</b> | 13.6010 | 14.2830 | 14.9974 | 15.7508 | 16.5370 | 17.3682 | 18.2385 | 19.1478 |
| <b>Library Assistant II</b>       | <b>11.5</b> | 12.9515 | 13.6010 | 14.2830 | 14.9974 | 15.7508 | 16.5370 | 17.3682 | 18.2385 |
| <b>Transfer Station Cashier</b>   | <b>11.0</b> | 12.6396 | 13.2633 | 13.9258 | 14.6273 | 15.3548 | 16.1211 | 16.9329 | 17.7840 |
| <b>Code Enforcement Assistant</b> | <b>10.5</b> | 12.3345 | 12.9515 | 13.6010 | 14.2830 | 14.9974 | 15.7508 | 16.5370 | 17.3682 |
| <b>Custodian</b>                  | <b>10.5</b> | 12.3345 | 12.9515 | 13.6010 | 14.2830 | 14.9974 | 15.7508 | 16.5370 | 17.3682 |
| <b>Library Assistant I</b>        | <b>8.0</b>  | 10.9121 | 11.4576 | 12.0356 | 12.6396 | 13.2633 | 13.9258 | 14.6273 | 15.3548 |

|                                    |                         |            |         |         |         |         |         |         |         |         |
|------------------------------------|-------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Subsection F.<br/>FOP Union</b> | <b>Police Sergeant</b>  | <b>PS1</b> | 24.0717 | 25.1191 | 26.1665 | 27.2138 | 28.2612 | 29.3085 | 30.3560 | 31.4034 |
|                                    | <b>Police Detective</b> | <b>PT1</b> | 19.6816 | 20.7705 | 21.8591 | 22.9482 | 24.0370 | 25.1258 | 26.2147 | 27.3035 |
|                                    | <b>Police Officer</b>   | <b>PO1</b> | 19.1334 | 20.1853 | 21.2373 | 22.2892 | 23.3411 | 24.3932 | 25.4451 | 26.4970 |
|                                    | <b>Dispatcher I</b>     | <b>PD1</b> | 14.6350 | 15.4345 | 16.2338 | 17.0333 | 17.8328 | 18.6323 | 19.4318 | 20.2313 |

|                                     |                              |            |         |         |         |         |         |         |         |         |
|-------------------------------------|------------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Subsection G.<br/>IAFF Union</b> | <b>Fire Lieutenant/EMT-P</b> | <b>FP6</b> | 17.2703 | 18.0535 | 18.8762 | 19.7381 | 20.6397 | 21.5904 | 22.5854 | 23.6298 |
|                                     | <b>Fire Lieutenant/EMT-I</b> | <b>FI6</b> | 16.2383 | 17.0215 | 17.8442 | 18.7061 | 19.6077 | 20.5584 | 21.5534 | 22.5978 |
|                                     | <b>Fire Lieutenant</b>       | <b>F06</b> | 15.6157 | 16.3989 | 17.2216 | 18.0835 | 18.9851 | 19.9358 | 20.9308 | 21.9752 |
|                                     | <b>Firefighter/EMT-P</b>     | <b>FP5</b> | 15.1422 | 15.8169 | 16.5264 | 17.2703 | 18.0535 | 18.8762 | 19.7381 | 20.6397 |
|                                     | <b>Firefighter/EMT-I</b>     | <b>FI5</b> | 14.1102 | 14.7849 | 15.4944 | 16.2383 | 17.0215 | 17.8442 | 18.7061 | 19.6077 |
|                                     | <b>Firefighter/EMT</b>       | <b>F05</b> | 13.4876 | 14.1623 | 14.8718 | 15.6157 | 16.3989 | 17.2216 | 18.0835 | 18.9851 |

**SECTION IV.** All ordinances and parts of ordinances in conflict herewith are repealed.

**SECTION V.** That this ordinance be effective October 1, 2015. Employees whose current pay is above their current pay grade shall have their salaries frozen.

**SECTION VI.** That the Civil Defense Director position be added effective 15 days after this ordinance is published.

**SECTION VII** That this ordinance be effective from and after its passage and publication according to law and published in phamlet form

by the City Clerk.

**PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2016.**

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Scott Getzschman, Mayor

**ATTEST:**

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Tyler Ficken, City Clerk