

**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

	Type	Date	Due Date	Memo	Account	Class	Amount
<b>Adi Guthrie.</b>							
	Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Adi Guthrie.							200.00
<b>Amazon Business</b>							
	Bill	09/01/2025	09/17/2025	staples, mouse pad, batteries	30.1090 · Office Supplies	General Fund	40.35
	Bill	09/01/2025	09/17/2025	office candy	30.1120 · Supplies	General Fund	25.64
	Bill	09/01/2025	09/17/2025	surge protectors	30.1120 · Supplies	Shop Department	24.76
	Bill	09/01/2025	09/17/2025	binders	30.1090 · Office Supplies	General Fund	158.29
	Bill	09/01/2025	09/17/2025	hand soap	30.1120 · Supplies	General Fund	13.47
	Bill	09/01/2025	09/17/2025	red pens	30.1120 · Supplies	Gas Utility Depart	13.49
	Bill	09/01/2025	09/17/2025	pens, markers	30.1090 · Office Supplies	General Fund	51.83
	Bill	09/01/2025	09/17/2025	vacuum, vacuum filters	20.1200 · Repairs & Maint. Equipmer	General Fund	205.18
Total Amazon Business							533.01
<b>Amazon Business-libr</b>							
	Credit	09/01/2025		DVDs purchased	30.1130 · Videos	Library Departmer	(0.04)
	Bill	09/01/2025	09/17/2025	craft supplies	30.1120 · Supplies	Library Departmer	45.03
	Bill	09/01/2025	09/17/2025	DVDs purchased	30.1130 · Videos	Library Departmer	126.85
	Bill	09/01/2025	09/17/2025	books purchased	30.1020 · Books - Restricted	Library Departmer	347.25
	Bill	09/01/2025	09/17/2025	DVDs purchased	30.1130 · Videos	Library Departmer	37.95
	Bill	09/01/2025	09/17/2025	DVDs purchased	30.1130 · Videos	Library Departmer	19.96
Total Amazon Business-libr							577.00
<b>AMGL - Almquist Maltzahn Galloway &amp; Luth</b>							
	Bill	08/31/2025	09/17/2025	Preparation for Budget FY 25-26	20.1010 · Audit & Accounting Fees	General Fund	808.34
	Bill	08/31/2025	09/17/2025	Preparation for Budget FY 25-26	20.1010 · Audit & Accounting Fees	Gas Utility Depart	808.33
	Bill	08/31/2025	09/17/2025	Preparation for Budget FY 25-26	20.1010 · Audit & Accounting Fees	Street Departmen	808.33
	Bill	08/31/2025	09/17/2025	Preparation for Budget FY 25-26	20.1010 · Audit & Accounting Fees	Water Utility Depa	808.34
	Bill	08/31/2025	09/17/2025	Preparation for Budget FY 25-26	20.1010 · Audit & Accounting Fees	Sanitation Depart	808.33
	Bill	08/31/2025	09/17/2025	Preparation for Budget FY 25-26	20.1010 · Audit & Accounting Fees	Wastewater Utility	808.33
Total AMGL - Almquist Maltzahn Galloway & Luth							4,850.00
<b>Atlas Automation LLC</b>							
	Bill	09/07/2025	09/17/2025	well monitoring automation	50.1300 · Cap Outlay - Equip & fixtur	Water Utility Depa	73,368.75
Total Atlas Automation LLC							73,368.75

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<b>Audrina Wall.</b>							
	Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Audrina Wall.							200.00
<b>Aurora Cooperative</b>							
	Bill	08/04/2025	09/17/2025	carbaryl 4L	30.1030 · Chemicals	Golf Fund	245.60
Total Aurora Cooperative							245.60
<b>AWSI</b>							
	Bill	08/31/2025	09/17/2025	DOT Follow up-Bowde 08/13/25	20.1155 · Other Professional Fees	Sanitation Depart	48.00
Total AWSI							48.00
<b>Big Booty Transport</b>							
	Bill	08/28/2025	09/17/2025	Freight delivery	20.1160 · Postage & Freight Expense	Golf Fund	110.00
Total Big Booty Transport							110.00
<b>Black Hills Energy</b>							
	Bill	09/03/2025	09/17/2025	Gas - August	20.1090 · Gas, Water, & Wastewater	Airport Fund	18.03
Total Black Hills Energy							18.03
<b>Blue Cross Blue Shield</b>							
	Bill	09/10/2025	09/17/2025	Health Insurance - Steve	10.2010 · Emp Health & Life Insuran	General Fund	1,767.11
	Bill	09/10/2025	09/17/2025	Health Insurance - Scott	10.2010 · Emp Health & Life Insuran	Water Utility Depa	1,767.11
	Bill	09/10/2025	09/17/2025	Health Insurance - Russ	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	1,270.57
	Bill	09/10/2025	09/17/2025	Health Insurance - Travis 1/2	10.2010 · Emp Health & Life Insuran	Wastewater Utility	883.56
	Bill	09/10/2025	09/17/2025	Health Insurance - Travis 1/2	10.2010 · Emp Health & Life Insuran	Street Departmen	883.55
	Bill	09/10/2025	09/17/2025	Health Insurance - Bowde	10.2010 · Emp Health & Life Insuran	Sanitation Depart	1,767.11
	Bill	09/10/2025	09/17/2025	Health Insurance - Kent	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	657.19
	Bill	09/10/2025	09/17/2025	Health Insurance - Tashia 1/2	10.2010 · Emp Health & Life Insuran	Water Utility Depa	328.60
	Bill	09/10/2025	09/17/2025	Health Insurance - Tashia 1/2	10.2010 · Emp Health & Life Insuran	General Fund	328.59
	Bill	09/10/2025	09/17/2025	Health Insurance - Jeff	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	1,767.11
	Bill	09/10/2025	09/17/2025	Dental Insurance - Tashia 1/2	10.2020 · Employee Dental Insuranc	General Fund	16.42
	Bill	09/10/2025	09/17/2025	Dental Insurance - Tashia 1/2	10.2020 · Employee Dental Insuranc	Water Utility Depa	16.41
	Bill	09/10/2025	09/17/2025	Dental Insurance - Travis 1/2	10.2020 · Employee Dental Insuranc	Wastewater Utility	16.42
	Bill	09/10/2025	09/17/2025	Dental Insurance - Travis 1/2	10.2020 · Employee Dental Insuranc	Street Departmen	16.41
	Bill	09/10/2025	09/17/2025	Dental Insurance - Kent	10.2020 · Employee Dental Insuranc	Gas Utility Depart	32.83
	Bill	09/10/2025	09/17/2025	Dental Insurance - Bowde	10.2020 · Employee Dental Insuranc	Sanitation Depart	32.83
	Bill	09/10/2025	09/17/2025	Dental Insurance - Scott	10.2020 · Employee Dental Insuranc	Water Utility Depa	32.83

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Type	Date	Due Date	Memo	Account	Class	Amount
Bill	09/10/2025	09/17/2025	Dental Insurance - Jeff	10.2020 · Employee Dental Insurance	Gas Utility Department	32.83
Bill	09/10/2025	09/17/2025	Dental Insurance - Janet	10.2020 · Employee Dental Insurance	Gas Utility Department	32.83
Bill	09/10/2025	09/17/2025	Dental Insurance - Russ	10.2020 · Employee Dental Insurance	Gas Utility Department	32.83
Bill	09/10/2025	09/17/2025	Dental Insurance - Steve	10.2020 · Employee Dental Insurance	General Fund	32.83
Bill	09/10/2025	09/17/2025	Health Insurance - Jennifer	10.2010 · Emp Health & Life Insurance	Library Department	1,095.32
Bill	09/10/2025	09/17/2025	Dental Insurance - Jennifer	10.2020 · Employee Dental Insurance	Library Department	32.83
Bill	09/10/2025	09/17/2025	Health Ins - Jordy	10.2010 · Emp Health & Life Insurance	Golf Fund	1,767.11
Bill	09/10/2025	09/17/2025	Dental Insurance - Jordy	10.2020 · Employee Dental Insurance	Golf Fund	32.83
Total Blue Cross Blue Shield						14,644.06
<b>Bosselman - Water Dept</b>						
Credit	08/01/2025		July Tax Exempt	20.1060 · Fuel & Oil	Water Utility Department	(7.07)
Credit	08/31/2025		August Tax Exempt	20.1060 · Fuel & Oil	Water Utility Department	(4.54)
Credit	08/12/2025			20.1060 · Fuel & Oil	Water Utility Department	(0.05)
Credit	08/25/2025			20.1060 · Fuel & Oil	Water Utility Department	(0.05)
Bill	08/12/2025	09/17/2025	Unleaded 23.113 gal @ \$2.799/gal	20.1060 · Fuel & Oil	Water Utility Department	64.69
Bill	08/25/2025	09/17/2025	Unleaded 23.065 gal @ \$2.799/gal	20.1060 · Fuel & Oil	Water Utility Department	64.56
Total Bosselman - Water Dept						117.54
<b>Broken Bar C Electric, LLC</b>						
Bill	08/26/2025	09/17/2025	electric work on HVAC install 7-10-	20.1200 · Repairs & Maint. Equipment	Shop Department	195.00
Bill	08/26/2025	09/17/2025	fix power issues at north wells	20.1220 · Repairs & Maint. Wells	Water Utility Department	650.00
Total Broken Bar C Electric, LLC						845.00
<b>Cash Wa Distributing</b>						
Bill	09/05/2025	09/17/2025	popcorn, candy, grenadine roses	30.1044 · Purchases Food	Golf Fund	275.70
Bill	09/05/2025	09/17/2025	straws, trays	30.1040 · Concession Supplies	Golf Fund	89.70
Bill	09/09/2025	09/17/2025	pickle spears	30.1044 · Purchases Food	Golf Fund	66.10
Bill	09/09/2025	09/17/2025	straws	30.1040 · Concession Supplies	Golf Fund	125.10
Total Cash Wa Distributing						556.60
<b>Chayse Molzahn</b>						
Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Chayse Molzahn						65.00

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	Type	Date	Due Date	Memo	Account	Class	Amount
<b>CHS Agri Service - taxable</b>							
	Bill	08/21/2025	09/17/2025	Unleaded 29.591 gal @ \$2.799	20.1060 · Fuel & Oil	Gas Utility Depart	82.83
	Bill	08/22/2025	09/17/2025	Unleaded 23.350 gal @ \$2.799	20.1060 · Fuel & Oil	Gas Utility Depart	65.36
Total CHS Agri Service - taxable							148.19
<b>CHS Agri Service Center-golf</b>							
	Bill	08/18/2025	09/17/2025	Ruby Fieldmaster 95.900 Gal @ \$3.20	20.1060 · Fuel & Oil	Golf Fund	303.07
	Bill	08/18/2025	09/17/2025	Unleaded 123.000 Gal @ \$3.428	20.1060 · Fuel & Oil	Golf Fund	421.67
Total CHS Agri Service Center-golf							724.74
<b>CHS Agri Service Center-gov't</b>							
	Credit	09/05/2025		August Fuel Tax Exempt	20.1060 · Fuel & Oil	Sanitation Depart	(27.17)
	Bill	08/04/2025	09/17/2025	Roadmaster 62.413 gal @ \$3.429	20.1060 · Fuel & Oil	Sanitation Depart	214.01
	Bill	08/12/2025	09/17/2025	Roadmaster 60.079 gal @ \$3.429	20.1060 · Fuel & Oil	Sanitation Depart	206.01
	Bill	08/22/2025	09/17/2025	Roadmaster 65.036 gal @ \$3.429	20.1060 · Fuel & Oil	Sanitation Depart	223.01
	Bill	08/19/2025	09/17/2025	Unleaded 25.453 gal @ \$3.379	20.1060 · Fuel & Oil	Sanitation Depart	86.01
Total CHS Agri Service Center-gov't							701.87
<b>City of Alma</b>							
	Bill	09/10/2025	09/17/2025	August Sales Tax	70.5505 · Transfer Out - Sales Tax	Golf Fund	2,952.28
Total City of Alma							2,952.28
<b>City of Holdrege</b>							
	Bill	08/26/2025	09/17/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	403.31
	Bill	08/29/2025	09/17/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	276.89
	Bill	09/03/2025	09/17/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	489.55
	Bill	09/05/2025	09/17/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	320.99
Total City of Holdrege							1,490.74
<b>Cline Williams Wright Johnson &amp; Oldfather</b>							
	Bill	09/03/2025	09/17/2025	Defense of TIF Lawsuits	20.1110 · Legal Fees	General Fund	13,372.80
Total Cline Williams Wright Johnson & Oldfather							13,372.80
<b>Cornhusker State Industries</b>							
	Bill	09/05/2025	09/17/2025	Name plate reprint - Chris Mahalek	30.1090 · Office Supplies	General Fund	9.25
Total Cornhusker State Industries							9.25



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Type	Date	Due Date	Memo	Account	Class	Amount
<b>Courtney Stottler.</b>						
Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Bill	09/10/2025	09/17/2025	Swimsuit Reimbursement	20.1270 · Uniform Expense	Pool Department	81.45
Total Courtney Stottler.						146.45
<b>Creighton Lynch.</b>						
Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Creighton Lynch.						65.00
<b>Diamond Exterminating, Inc.</b>						
Bill	09/03/2025	09/17/2025	Pest Control - Johnson Center	20.1190 · Repairs & Maint. Buildings Community Buildi		50.00
Bill	09/03/2025	09/17/2025	Pest Control - City Office	20.1190 · Repairs & Maint. Buildings General Fund		50.00
Bill	09/03/2025	09/17/2025	Pest Control - Airport	20.1190 · Repairs & Maint. Buildings Airport Fund		50.00
Bill	09/03/2025	09/17/2025	Pest Control - RV Park	20.1190 · Repairs & Maint. Buildings RV Park Fund		25.00
Bill	09/03/2025	09/17/2025	Pest Control - Pool	20.1190 · Repairs & Maint. Buildings Pool Department		25.00
Total Diamond Exterminating, Inc.						200.00
<b>Duncan, Walker &amp; Schenker</b>						
Bill	09/02/2025	09/17/2025	Legal Services - July 2025	20.1110 · Legal Fees	General Fund	291.67
Bill	09/02/2025	09/17/2025	Legal Services - July 2025	20.1110 · Legal Fees	Gas Utility Depart	291.67
Bill	09/02/2025	09/17/2025	Legal Services - July 2025	20.1110 · Legal Fees	Street Departmen	291.67
Bill	09/02/2025	09/17/2025	Legal Services - July 2025	20.1110 · Legal Fees	Water Utility Depa	291.66
Bill	09/02/2025	09/17/2025	Legal Services - July 2025	20.1110 · Legal Fees	Wastewater Utility	291.66
Bill	09/02/2025	09/17/2025	Legal Services - July 2025	20.1110 · Legal Fees	Sanitation Departr	291.67
Bill	09/02/2025	09/17/2025	Legal Services - August 2025	20.1110 · Legal Fees	General Fund	291.67
Bill	09/02/2025	09/17/2025	Legal Services - August 2025	20.1110 · Legal Fees	Gas Utility Depart	291.67
Bill	09/02/2025	09/17/2025	Legal Services - August 2025	20.1110 · Legal Fees	Street Departmen	291.66
Bill	09/02/2025	09/17/2025	Legal Services - August 2025	20.1110 · Legal Fees	Water Utility Depa	291.67
Bill	09/02/2025	09/17/2025	Legal Services - August 2025	20.1110 · Legal Fees	Wastewater Utility	291.66
Bill	09/02/2025	09/17/2025	Legal Services - August 2025	20.1110 · Legal Fees	Sanitation Departr	291.67
Total Duncan, Walker & Schenker						3,500.00
<b>Eakes Office Solutions</b>						
Bill	08/28/2025	09/17/2025	copy paper	30.1090 · Office Supplies	General Fund	46.00
Total Eakes Office Solutions						46.00

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	Type	Date	Due Date	Memo	Account	Class	Amount
<b>Eakes Office Solutions-Golf</b>							
	Bill	08/28/2025	09/17/2025	copy paper, mailing labels	30.1090 · Office Supplies	Golf Fund	80.00
Total Eakes Office Solutions-Golf							80.00
<b>Eddy Construction</b>							
	Bill	09/08/2025	09/17/2025	East St	20.1225 · Repairs & Maint. Streets	Street Department	1,900.00
	Bill	09/08/2025	09/17/2025	city park sidewalk	20.1226 · Repairs & Maint. Sidewalks	Street Department	800.00
Total Eddy Construction							2,700.00
<b>Elliott Equipment Co</b>							
	Bill	09/05/2025	09/17/2025	filter hydraulic T125 cartridge	20.1200 · Repairs & Maint. Equipment	Sanitation Department	299.50
Total Elliott Equipment Co							299.50
<b>Faith Christensen.</b>							
	Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Faith Christensen.							200.00
<b>Frontier - Airport</b>							
	Bill	09/01/2025	09/17/2025	Phone Service	20.1240 · Telephone Expense	Airport Fund	284.02
	Bill	09/01/2025	09/17/2025	Dish Network	20.1015 · Cable Television Expense	Airport Fund	157.21
	Bill	09/01/2025	09/17/2025	Internet Expense	20.1102 · Internet Expense	Airport Fund	121.65
Total Frontier - Airport							562.88
<b>Frontier - Office 2242</b>							
	Bill	09/01/2025	09/17/2025	City Office	20.1240 · Telephone Expense	General Fund	108.42
Total Frontier - Office 2242							108.42
<b>Frontier - Office 2683</b>							
	Bill	09/01/2025	09/17/2025	City Office-Fax	20.1240 · Telephone Expense	General Fund	108.42
Total Frontier - Office 2683							108.42
<b>Frontier - Pool</b>							
	Bill	09/04/2025	09/17/2025	Swimming Pool	20.1240 · Telephone Expense	Pool Department	112.62
Total Frontier - Pool							112.62
<b>Frontier - Sirens</b>							
	Bill	09/01/2025	09/17/2025	308/196-0222 Siren	20.1240 · Telephone Expense	Fire Department	6.93
	Bill	09/01/2025	09/17/2025	308/196-0574 Siren	20.1240 · Telephone Expense	Fire Department	9.99
	Bill	09/01/2025	09/17/2025	308/196-0705 Siren	20.1240 · Telephone Expense	Fire Department	9.99

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	Bill	09/01/2025	09/17/2025	308/196-0709 Siren	20.1240 · Telephone Expense	Fire Department	9.99
	Bill	09/01/2025	09/17/2025	308/928-2881 Lift Station	20.1240 · Telephone Expense	Wastewater Utility	82.85
Total Frontier - Sirens							119.75
<b>Frontier - Water Tower 2585</b>							
	Bill	09/01/2025	09/17/2025	Water Tower Alarm	20.1240 · Telephone Expense	Water Utility Depa	89.55
Total Frontier - Water Tower 2585							89.55
<b>Grace Hogeland</b>							
	Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Grace Hogeland							65.00
<b>Grady Faimon.</b>							
	Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Grady Faimon.							65.00
<b>Guardian</b>							
	Bill	09/10/2025	09/17/2025	Russ-Life/AD&D	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	4.42
	Bill	09/10/2025	09/17/2025	Jennifer-Life/AD&D	10.2010 · Emp Health & Life Insuran	Library Departmen	6.80
	Bill	09/10/2025	09/17/2025	Travis-Life/AD&D	10.2010 · Emp Health & Life Insuran	Street Departmen	3.40
	Bill	09/10/2025	09/17/2025	Travis-Life/AD&D	10.2010 · Emp Health & Life Insuran	Wastewater Utility	3.40
	Bill	09/10/2025	09/17/2025	Scott-Life/AD&D	10.2010 · Emp Health & Life Insuran	Water Utility Depa	6.80
	Bill	09/10/2025	09/17/2025	Kent-Life/AD&D	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	6.80
	Bill	09/10/2025	09/17/2025	Tashia-Life/AD&D	10.2010 · Emp Health & Life Insuran	Water Utility Depa	3.40
	Bill	09/10/2025	09/17/2025	Tashia-Life/AD&D	10.2010 · Emp Health & Life Insuran	General Fund	3.40
	Bill	09/10/2025	09/17/2025	Bowde-Life/AD&D	10.2010 · Emp Health & Life Insuran	Sanitation Depart	6.80
	Bill	09/10/2025	09/17/2025	Janet-Life/AD&D	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	4.42
	Bill	09/10/2025	09/17/2025	Jeff-Life/AD&D	10.2010 · Emp Health & Life Insuran	Gas Utility Depart	6.80
	Bill	09/10/2025	09/17/2025	Steve-Life/AD&D	10.2010 · Emp Health & Life Insuran	General Fund	6.80
	Bill	09/10/2025	09/17/2025	Jordy-Life/AD&D	10.2010 · Emp Health & Life Insuran	Golf Fund	6.80
Total Guardian							70.04
<b>Hallie Snyder</b>							
	Bill	09/10/2025	09/17/2025	city hall wlnadow painting (Cardinal	20.1037 · Economic Development	General Fund	125.00
Total Hallie Snyder							125.00
<b>Harlan County Journal</b>							
	Bill	08/07/2025	09/17/2025	08/18/25 public hearing	20.1170 · Printing & Publishing	General Fund	13.26
	Bill	08/14/2025	09/17/2025	08/04/25 claims/minutes	20.1170 · Printing & Publishing	General Fund	67.42



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Bill	08/14/2025	09/17/2025	notice of publication - salaries	20.1170 · Printing & Publishing	General Fund	14.74
Bill	08/28/2025	09/17/2025	notice of budget hearing & summary	20.1170 · Printing & Publishing	General Fund	97.88
Bill	08/28/2025	09/17/2025	public notice - planning commission	20.1170 · Printing & Publishing	General Fund	61.63
Bill	08/28/2025	09/17/2025	notice of budget hearing/summary/	20.1170 · Printing & Publishing	General Fund	35.73
Bill	08/28/2025	09/17/2025	08/04/25 claims/minutes	20.1170 · Printing & Publishing	General Fund	71.10
Total Harlan County Journal						361.76
<b>Hogeland's Market-158 (Swim Team)</b>						
Bill	09/10/2025	09/17/2025	end of year swim team celebration	30.1044 · Purchases Food	Swim Team	119.07
Total Hogeland's Market-158 (Swim Team)						119.07
<b>Hogeland's Market-37 (City)</b>						
Bill	08/27/2025	09/17/2025	paper towels	30.1120 · Supplies	Water Utility Depa	9.19
Total Hogeland's Market-37 (City)						9.19
<b>Hogeland's Market-47 (Golf)</b>						
Bill	08/08/2025	09/17/2025	lemons, limes, cherries	30.1044 · Purchases Food	Golf Fund	15.40
Bill	08/08/2025	09/17/2025	lemonade, powerade	30.1042 · Purchases Beverages	Golf Fund	51.90
Bill	08/01/2025	09/17/2025	olives, limes, cherries, condiments	30.1044 · Purchases Food	Golf Fund	23.51
Bill	08/01/2025	09/17/2025	lemonade, half & half	30.1042 · Purchases Beverages	Golf Fund	35.12
Bill	08/16/2025	09/17/2025	OJ	30.1042 · Purchases Beverages	Golf Fund	23.96
Bill	08/11/2025	09/17/2025	cleaning supplies	30.1120 · Supplies	Golf Fund	70.82
Bill	08/11/2025	09/17/2025	lemons, limes, pizzas, olives	30.1044 · Purchases Food	Golf Fund	49.34
Bill	08/11/2025	09/17/2025	Powerade, OJ, heavy whipping cre	30.1042 · Purchases Beverages	Golf Fund	87.63
Bill	08/18/2025	09/17/2025	pinneapple, limes	30.1044 · Purchases Food	Golf Fund	9.97
Bill	08/18/2025	09/17/2025	7up products	30.1042 · Purchases Beverages	Golf Fund	8.49
Bill	08/22/2025	09/17/2025	olives, sausages	30.1044 · Purchases Food	Golf Fund	11.47
Bill	08/22/2025	09/17/2025	grape juice, powerade	30.1042 · Purchases Beverages	Golf Fund	33.44
Bill	08/23/2025	09/17/2025	hot dog buns	30.1044 · Purchases Food	Golf Fund	6.98
Bill	08/31/2025	09/17/2025	limes, hot dog buns, snacks	30.1044 · Purchases Food	Golf Fund	41.25
Bill	08/31/2025	09/17/2025	OJ, lemonade, tomato juice	30.1042 · Purchases Beverages	Golf Fund	34.23
Bill	08/30/2025	09/17/2025	OJ	30.1042 · Purchases Beverages	Golf Fund	12.98
Bill	08/29/2025	09/17/2025	hot dogs & buns, olives, limes, chip	30.1044 · Purchases Food	Golf Fund	95.18
Bill	08/29/2025	09/17/2025	powerade, half & half	30.1042 · Purchases Beverages	Golf Fund	32.73

**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	08/29/2025	09/17/2025	cleaning supplies	30.1120 · Supplies	Golf Fund	3.99
Bill	08/27/2025	09/17/2025	limes	30.1044 · Purchases Food	Golf Fund	3.48
Total Hogeland's Market-47 (Golf)						651.87
<b>Jeff Lynch.</b>						
Bill	09/09/2025	09/17/2025	September Cleaning Services	10.4005 · Nonemployee Compensation	Airport Fund	35.00
Bill	09/09/2025	09/17/2025	September Cleaning Services	10.4005 · Nonemployee Compensation	General Fund	105.00
Bill	09/09/2025	09/17/2025	September Cleaning Services	10.4005 · Nonemployee Compensation	Community Building	510.00
Bill	09/09/2025	09/17/2025	extra cleaning for JC event on 9/7/25	10.4005 · Nonemployee Compensation	Community Building	54.00
Total Jeff Lynch.						704.00
<b>Jim's OK Tire Store</b>						
Bill	08/08/2025	09/17/2025	trash truck tire repair	20.1200 · Repairs & Maint. Equipment	Sanitation Department	622.50
Total Jim's OK Tire Store						622.50
<b>Kami Goedert.</b>						
Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Kami Goedert.						200.00
<b>Kamryn Scott.</b>						
Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Bill	09/10/2025	09/17/2025	Swimsuit reimbursement	20.1270 · Uniform Expense	Pool Department	69.61
Total Kamryn Scott.						269.61
<b>Koons Gas Measurement</b>						
Bill	08/28/2025	09/17/2025	Auditorium gas meter	50.1200 · Cap Outlay - Buildings	Community Building	795.70
Total Koons Gas Measurement						795.70
<b>Landon Wilhelm.</b>						
Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Landon Wilhelm.						65.00
<b>LeRoy Bose</b>						
Bill	09/01/2025	09/17/2025	RV Manager Compensation - Sep	10.4005 · Nonemployee Compensation	RV Park Fund	2,100.00
Total LeRoy Bose						2,100.00
<b>Marlie McConnell.</b>						
Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Marlie McConnell.						200.00



**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

	Type	Date	Due Date	Memo	Account	Class	Amount
<b>Mary Lyne</b>							
	Bill	09/10/2025	09/17/2025	Lifeguard Re-Certification	20.1158 · Pool Certification	Pool Department	150.00
Total Mary Lyne							150.00
<b>MidAmerica Administrative-Retirement-Gen</b>							
	Bill	09/11/2025	09/17/2025	HRA Administration Services-Bowc	20.1035 · Dues & Fees	Sanitation Depart	8.00
	Bill	09/11/2025	09/17/2025	HRA Administration Services-Keri	20.1035 · Dues & Fees	General Fund	8.00
	Bill	09/11/2025	09/17/2025	HRA Administration Services-Jessi	20.1035 · Dues & Fees	General Fund	8.00
	Bill	09/11/2025	09/17/2025	HRA Administration Services-Travi	20.1035 · Dues & Fees	Street Departmen	8.00
Total MidAmerica Administrative-Retirement-Gen							32.00
<b>Milah Boseck.</b>							
	Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Milah Boseck.							65.00
<b>Nebraska Department of Revenue</b>							
	Bill	09/10/2025	09/17/2025	Lodging Tax - August 2025	20.1140 · Lodging Tax in Sales	RV Park Fund	36.96
Total Nebraska Department of Revenue							36.96
<b>Nebraska Golf &amp; Turf</b>							
	Bill	08/27/2025	09/17/2025	repair of club car #6	20.1200 · Repairs & Maint. Equipmer	Golf Fund	569.83
	Bill	08/27/2025	09/17/2025	repair of club car #5	20.1200 · Repairs & Maint. Equipmer	Golf Fund	1,582.04
	Bill	08/27/2025	09/17/2025	repair of green club car	20.1200 · Repairs & Maint. Equipmer	Golf Fund	732.62
	Bill	09/02/2025	09/17/2025	cc - voltage regulator	20.1200 · Repairs & Maint. Equipmer	Golf Fund	49.32
Total Nebraska Golf & Turf							2,933.81
<b>Nebraska Public Power District, glf</b>							
	Bill	09/02/2025	09/17/2025	52297 / Storage Shed/Country Clu	20.1040 · Electric Expense	Golf Fund	608.15
	Bill	09/02/2025	09/17/2025	52345 / Club House	20.1040 · Electric Expense	Golf Fund	623.61
	Bill	09/02/2025	09/17/2025	52357 / 480V Pumping Meter	20.1040 · Electric Expense	Golf Fund	983.45
Total Nebraska Public Power District, glf							2,215.21
<b>Nebraska Public Power District, Gvt-3</b>							
	Bill	08/21/2025	09/17/2025	07-22-25 thru 08-19-25	20.1040 · Electric Expense	Water Utility Depa	1,334.03
	Bill	08/21/2025	09/17/2025	07-22-25 thru 08-19-25	20.1040 · Electric Expense	Wastewater Utility	156.63
Total Nebraska Public Power District, Gvt-3							1,490.66
<b>Nebraska Public Power District,gv't</b>							
	Bill	09/02/2025	09/17/2025	52274 - Municipal Lighting	20.1040 · Electric Expense	Street Departmen	2,475.94
	Bill	09/02/2025	09/17/2025	52276 - City Office 614 Main	20.1040 · Electric Expense	General Fund	100.58

**City of Alma**  
**Unpaid Claims by Vendor**

**September 4, 2025 thru September 17, 2025**

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	09/02/2025	09/17/2025	52285 - Siren 614 Main	20.1040 · Electric Expense	Fire Department	32.63
Bill	09/02/2025	09/17/2025	52294 - Ball Field	20.1040 · Electric Expense	Recreation Depart	32.63
Bill	09/02/2025	09/17/2025	52300 - Shelter House	20.1040 · Electric Expense	Park Department	32.63
Bill	09/02/2025	09/17/2025	52306 - Sign N RR Track & Main S	20.1040 · Electric Expense	Street Departmen	155.90
Bill	09/02/2025	09/17/2025	52312 - Comm Bldg-Main St	20.1040 · Electric Expense	Community Buildi	66.64
Bill	09/02/2025	09/17/2025	52314 - 210 Church Outlet & Light	20.1040 · Electric Expense	Street Departmen	9.66
Bill	09/02/2025	09/17/2025	52317 - Auditorium 807 Main St	20.1040 · Electric Expense	Community Buildi	67.96
Bill	09/02/2025	09/17/2025	52320 - Caring Cupboard	20.1040 · Electric Expense	Community Buildi	330.59
Bill	09/02/2025	09/17/2025	52323 - Gas Storage 411 Main	20.1040 · Electric Expense	Gas Utility Depart	32.63
Bill	09/02/2025	09/17/2025	52326 - RV Trailer Park 501 South	20.1040 · Electric Expense	RV Park Fund	1,532.16
Bill	09/02/2025	09/17/2025	52329 - City Shop 501 Main	20.1040 · Electric Expense	Shop Department	115.29
Bill	09/02/2025	09/17/2025	52335 - North Siren Hwy 136	20.1040 · Electric Expense	Fire Department	48.42
Bill	09/02/2025	09/17/2025	52338 - Well Control -Division	20.1040 · Electric Expense	Water Utility Depa	32.63
Bill	09/02/2025	09/17/2025	52340 - Siren @ 100 2nd St	20.1040 · Electric Expense	Fire Department	48.42
Bill	09/02/2025	09/17/2025	52343 - Filtering Station-Division	20.1040 · Electric Expense	Street Departmen	31.00
Bill	09/02/2025	09/17/2025	52351 - Walking Path	20.1040 · Electric Expense	Pheasant Ridge T	214.80
Bill	09/02/2025	09/17/2025	52354 - Gazebo Lights	20.1040 · Electric Expense	Street Departmen	49.68
Bill	09/02/2025	09/17/2025	52363 - Sanitation	20.1040 · Electric Expense	Sanitation Depart	31.00
Bill	09/02/2025	09/17/2025	24578 - Swimming Pool	20.1040 · Electric Expense	Pool Department	2,105.35
Bill	09/02/2025	09/17/2025	25590 - Johnson Center LED Sign	20.1040 · Electric Expense	Community Buildi	48.98
Total Nebraska Public Power District,gv't						7,595.52
<b>Nebraska Public Power District.</b>						
Bill	08/31/2025	09/17/2025	New elec service for Auditorium	50.1200 · Cap Outlay - Buildings	Community Buildi	723.28
Total Nebraska Public Power District.						723.28
<b>Nebraskaland Aviation</b>						
Bill	08/25/2025	09/17/2025	liberate lecitec 2x2.5	30.1030 · Chemicals	Golf Fund	219.55
Total Nebraskaland Aviation						219.55
<b>NEX-TECH</b>						
Bill	09/01/2025	09/17/2025	MS Office 365	20.1025 · Computer Services & Softv	General Fund	274.05
Bill	09/01/2025	09/17/2025	Technology As a Service	20.1025 · Computer Services & Softv	General Fund	1,139.85
Bill	09/01/2025	09/17/2025	Network Security/Antivirus	20.1025 · Computer Services & Softv	General Fund	228.38
Total NEX-TECH						1,642.28

**City of Alma**  
**Unpaid Claims by Vendor**

**September 4, 2025 thru September 17, 2025**

	Type	Date	Due Date	Memo	Account	Class	Amount
<b>One Call Concepts, Inc.</b>							
	Bill	08/31/2025	09/17/2025	19 Locates	20.1035 · Dues & Fees	Water Utility Depa	8.57
	Bill	08/31/2025	09/17/2025	19 Locates	20.1035 · Dues & Fees	Gas Utility Depart	8.57
Total One Call Concepts, Inc.							<u>17.14</u>
<b>Paul Ogier</b>							
	Bill	09/10/2025	09/17/2025	Lifeguard Recertification	20.1158 · Pool Certification	Pool Department	30.93
Total Paul Ogier							<u>30.93</u>
<b>Pinpoint-Aud</b>							
	Bill	09/01/2025	09/17/2025	Auditorium Internet	20.1102 · Internet Expense	Community Buildi	77.98
Total Pinpoint-Aud							<u>77.98</u>
<b>Pinpoint-Glf</b>							
	Bill	09/01/2025	09/17/2025	Telephone-Golf	20.1240 · Telephone Expense	Golf Fund	62.85
	Bill	09/01/2025	09/17/2025	Internet-Golf	20.1102 · Internet Expense	Golf Fund	67.98
Total Pinpoint-Glf							<u>130.83</u>
<b>Pinpoint-Library</b>							
	Bill	09/01/2025	09/17/2025	Telephone expense - Sep	20.1240 · Telephone Expense	Library Departmer	105.56
Total Pinpoint-Library							<u>105.56</u>
<b>Pinpoint-Office</b>							
	Bill	09/01/2025	09/17/2025	City office	20.1102 · Internet Expense	General Fund	112.98
Total Pinpoint-Office							<u>112.98</u>
<b>Pinpoint-Pool</b>							
	Bill	09/01/2025	09/17/2025	Internet-Pool	20.1102 · Internet Expense	Pool Department	54.99
Total Pinpoint-Pool							<u>54.99</u>
<b>Pinpoint-RV</b>							
	Bill	09/01/2025	09/17/2025	Internet-RV	20.1102 · Internet Expense	RV Park Fund	109.99
Total Pinpoint-RV							<u>109.99</u>
<b>Pinpoint-Shop</b>							
	Bill	09/01/2025	09/17/2025	Internet-Shop	20.1102 · Internet Expense	Shop Department	79.99
Total Pinpoint-Shop							<u>79.99</u>
<b>Piper Tischner.</b>							
	Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Piper Tischner.							<u>65.00</u>



# City of Alma Unpaid Claims by Vendor

September 4, 2025 thru September 17, 2025

	Type	Date	Due Date	Memo	Account	Class	Amount
<b>Principal</b>							
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Gas Utility Depart		25.16
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Library Departmer		6.29
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Street Departmen		3.14
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Wastewater Utility		3.14
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Water Utility Depa		9.44
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Sanitation Departr		6.29
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran General Fund		9.44
Total Principal							62.90
<b>Principal-Golf</b>							
	Bill	09/10/2025	09/17/2025	Vision Insurance	10.2030 · Employee Eyecare Insuran Golf Fund		6.29
Total Principal-Golf							6.29
<b>Reams Sprinkler System</b>							
	Bill	08/27/2025	09/17/2025	sprinkler heads	20.1210 · Repairs & Maint. Grounds Park Department		1,212.76
Total Reams Sprinkler System							1,212.76
<b>Reese Molzahn.</b>							
	Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Reese Molzahn.							200.00
<b>Rhonda Hogeland.</b>							
	Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Rhonda Hogeland.							65.00
<b>S &amp; W Auto Parts-glf</b>							
	Bill	08/22/2025	09/17/2025	spark plug	20.1200 · Repairs & Maint. Equipmer Golf Fund		7.59
	Bill	08/15/2025	09/17/2025	diesel conditioner, glue	20.1200 · Repairs & Maint. Equipmer Golf Fund		15.48
	Bill	08/11/2025	09/17/2025	epoxy	20.1200 · Repairs & Maint. Equipmer Golf Fund		10.99
	Bill	08/05/2025	09/17/2025	battery	20.1200 · Repairs & Maint. Equipmer Golf Fund		132.99
Total S & W Auto Parts-glf							167.05
<b>S &amp; W Auto Parts-gov't</b>							
	Bill	08/04/2025	09/17/2025	carb cleaner	20.1200 · Repairs & Maint. Equipmer Street Departmen		6.99
	Bill	08/12/2025	09/17/2025	v-belt	20.1200 · Repairs & Maint. Equipmer Street Departmen		36.33
	Bill	08/13/2025	09/17/2025	25 yd all weather tape	20.1200 · Repairs & Maint. Equipmer Wastewater Utility		16.30
	Bill	08/20/2025	09/17/2025	motor oil and filter	20.1200 · Repairs & Maint. Equipmer Water Utility Depa		43.08

**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	08/25/2025	09/17/2025	hydraulic fluid for trash truck	20.1200 · Repairs & Maint. Equipmer	Sanitation Depart	52.53
Bill	08/20/2025	09/17/2025	blade, GM 3 pack Utility XL	20.1200 · Repairs & Maint. Equipmer	Street Department	14.48
Total S & W Auto Parts-gov't						169.71
<b>Servi-Tech Laboratories</b>						
Bill	08/31/2025	09/17/2025	Well water samples	20.1280 · Water Testing	Water Utility Depa	179.00
Total Servi-Tech Laboratories						179.00
<b>TNT Tracy A. Weak</b>						
Bill	09/10/2025	09/17/2025	Park Mowing - 1st half of Septemb	20.1020 · Contractual Services	Park Department	1,200.00
Bill	09/10/2025	09/17/2025	Ball Field mowing - Park Mowing -	20.1020 · Contractual Services	Recreation Depart	1,600.00
Bill	09/10/2025	09/17/2025	South Street Mowing - Park Mowin	20.1020 · Contractual Services	Street Department	1,600.00
Bill	09/10/2025	09/17/2025	Nuisance Mowing - Love Motel 21C	20.1152 · Nuisances	General Fund	1,250.00
Total TNT Tracy A. Weak						5,650.00
<b>Tri-City Auto Parts</b>						
Bill	08/28/2025	09/17/2025	pickup window replacement	20.1200 · Repairs & Maint. Equipmer	Gas Utility Depart	45.00
Total Tri-City Auto Parts						45.00
<b>Trustworthy Hardware-glf</b>						
Bill	08/20/2025	09/17/2025	weeder	20.1200 · Repairs & Maint. Equipmer	Golf Fund	18.99
Total Trustworthy Hardware-glf						18.99
<b>Trustworthy Hardware-gov't</b>						
Bill	08/04/2025	09/17/2025	cap	30.1120 · Supplies	Pool Department	2.99
Bill	07/29/2025	09/17/2025	office furnace filters	30.1120 · Supplies	General Fund	17.90
Bill	07/30/2025	09/17/2025	PVC parts for HVAC install	20.1200 · Repairs & Maint. Equipmer	Shop Department	17.13
Bill	08/20/2025	09/17/2025	clip	30.1120 · Supplies	RV Park Fund	2.99
Total Trustworthy Hardware-gov't						41.01
<b>Twin Valleys P.P.D.</b>						
Bill	09/05/2025	09/17/2025	29397001 W/SW 2-2-18	20.1040 · Electric Expense	Water Utility Depa	51.28
Bill	09/05/2025	09/17/2025	29397003 W/SWSW 2-2-18	20.1040 · Electric Expense	Water Utility Depa	898.28
Bill	09/05/2025	09/17/2025	29397004 SWNW 27-2-18	20.1040 · Electric Expense	Airport Fund	82.10
Bill	09/05/2025	09/17/2025	29397005 SENE 28-2-18 Terminal	20.1040 · Electric Expense	Airport Fund	65.80
Total Twin Valleys P.P.D.						1,097.46
<b>Vadim - USTI</b>						
Bill	09/04/2025	09/17/2025	E-Statement bills - August	20.1025 · Computer Services & Softv	Gas Utility Depart	37.31
Bill	09/04/2025	09/17/2025	E-Statement bills - August	20.1025 · Computer Services & Softv	Water Utility Depa	37.32



# City of Alma

## Unpaid Claims by Vendor

September 4, 2025 thru September 17, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	09/04/2025	09/17/2025	E-Statement bills - August	20.1025 · Computer Services & Softw	Wastewater Utility	37.31
Bill	09/04/2025	09/17/2025	E-Statement bills - August	20.1025 · Computer Services & Softw	Sanitation Depart	37.31
Bill	09/04/2025	09/17/2025	ePrint Postage - August	20.1160 · Postage & Freight Expense	Gas Utility Depart	75.95
Bill	09/04/2025	09/17/2025	ePrint Postage - August	20.1160 · Postage & Freight Expense	Water Utility Depa	75.95
Bill	09/04/2025	09/17/2025	ePrint Postage - August	20.1160 · Postage & Freight Expense	Wastewater Utility	75.95
Bill	09/04/2025	09/17/2025	ePrint Postage - August	20.1160 · Postage & Freight Expense	Sanitation Depart	75.95
Total Vadim - USTI						453.05
<b>Vayden Epp.</b>						
Bill	09/10/2025	09/17/2025	Lifeguard Certification	20.1158 · Pool Certification	Pool Department	200.00
Total Vayden Epp.						200.00
<b>Verizon Wireless-City</b>						
Bill	09/04/2025	09/17/2025	Administrator Cell 0759	20.1240 · Telephone Expense	General Fund	39.91
Bill	09/04/2025	09/17/2025	Gas Cell 1022	20.1240 · Telephone Expense	Gas Utility Depart	52.01
Bill	09/04/2025	09/17/2025	On Call Cell 1047	20.1240 · Telephone Expense	Gas Utility Depart	47.86
Bill	09/04/2025	09/17/2025	Water Cell 1278/ 9240	20.1240 · Telephone Expense	Water Utility Depa	39.91
Bill	09/04/2025	09/17/2025	Wastewater Cell 2406	20.1240 · Telephone Expense	Wastewater Utility	39.91
Bill	09/04/2025	09/17/2025	Sanitation Cell 0610	20.1240 · Telephone Expense	Sanitation Depart	39.91
Total Verizon Wireless-City						259.51
<b>Vestis (Aramark Uniform Services)</b>						
Bill	08/27/2025	09/17/2025	laundry bag	30.1120 · Supplies	Shop Department	1.65
Bill	08/27/2025	09/17/2025	Uniforms-Russ	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	08/27/2025	09/17/2025	Uniforms - Kent	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	08/27/2025	09/17/2025	Uniforms - Travis	20.1270 · Uniform Expense	Street Departmen	5.88
Bill	08/27/2025	09/17/2025	Uniforms - Scott	20.1270 · Uniform Expense	Water Utility Depa	4.48
Bill	08/27/2025	09/17/2025	Uniforms - Jeff	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	08/27/2025	09/17/2025	Service Charge	20.1270 · Uniform Expense	General Fund	7.66
Bill	08/27/2025	09/17/2025	Mops	30.1120 · Supplies	Community Buildi	12.00
Bill	08/27/2025	09/17/2025	EasyCare Charge	20.1150 · Miscellaneous Other Exper	General Fund	12.36
Bill	09/03/2025	09/17/2025	laundry bag	30.1120 · Supplies	Shop Department	1.65
Bill	09/03/2025	09/17/2025	Uniforms-Russ	20.1270 · Uniform Expense	Gas Utility Depart	9.62
Bill	09/03/2025	09/17/2025	Uniforms - Kent	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	09/03/2025	09/17/2025	Uniforms - Travis	20.1270 · Uniform Expense	Street Departmen	5.88
Bill	09/03/2025	09/17/2025	Uniforms - Scott	20.1270 · Uniform Expense	Water Utility Depa	4.48

**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	09/03/2025	09/17/2025	Uniforms - Jeff	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	09/03/2025	09/17/2025	Service Charge	20.1270 · Uniform Expense	General Fund	7.66
Bill	09/03/2025	09/17/2025	Mops	30.1120 · Supplies	Community Buildi	12.00
Bill	09/03/2025	09/17/2025	EasyCare Charge	20.1150 · Miscellaneous Other Exper	General Fund	12.36
Bill	09/10/2025	09/17/2025	laundry bag	30.1120 · Supplies	Shop Department	1.65
Bill	09/10/2025	09/17/2025	Uniforms-Russ	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	09/10/2025	09/17/2025	Uniforms - Kent	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	09/10/2025	09/17/2025	Uniforms - Travis	20.1270 · Uniform Expense	Street Departmen	5.88
Bill	09/10/2025	09/17/2025	Uniforms - Scott	20.1270 · Uniform Expense	Water Utility Depa	4.48
Bill	09/10/2025	09/17/2025	Uniforms - Jeff	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	09/10/2025	09/17/2025	Service Charge	20.1270 · Uniform Expense	General Fund	7.66
Bill	09/10/2025	09/17/2025	Mops	30.1120 · Supplies	Community Buildi	12.00
Bill	09/10/2025	09/17/2025	EasyCare Charge	20.1150 · Miscellaneous Other Exper	General Fund	12.36
Total Vestis (Aramark Uniform Services)						194.67

**Waggoner Insurance Agency**

Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	General Fund	5,605.25
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Airport Fund	2,476.50
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Water Utility Depa	2,547.75
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Wastewater Utility	133.25
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	RV Park Fund	648.75
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Sanitation Depart	2,584.50
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Gas Utility Depart	537.50
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Library Departmen	1,229.00
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Pool Department	2,777.50
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Park Department	352.50
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Recreation Depart	437.25
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Community Buildi	2,234.00
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Shop Department	775.00
Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Street Departmen	2,962.50
Total Waggoner Insurance Agency						25,301.25

**Waggoner Insurance Agency-glf**

Bill	09/15/2025	09/17/2025	Business Protection Policy	20.1100 · Insurance Expense	Golf Fund	1,973.25
Total Waggoner Insurance Agency-glf						1,973.25

**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

	Type	Date	Due Date	Memo	Account	Class	Amount
<b>Wilkins Architecture Design Planning</b>							
	Bill	08/28/2025	09/17/2025	Aud renovation architecture service	50.1200 · Cap Outlay - Buildings	Community Buildi	371.85
Total Wilkins Architecture Design Planning							371.85
<b>Zalie White</b>							
	Bill	09/10/2025	09/17/2025	CPR Certification	20.1158 · Pool Certification	Pool Department	65.00
Total Zalie White							65.00

**City of Alma**  
**Unpaid Claims by Vendor**

**September 4, 2025 thru September 17, 2025**

Type	Date	Due Date	Memo	Account	Class	Amount
<b>EFT'S</b>						
Eagle Distributing of Grand Island	08/28/2025	08/28/2025	Beer	30.1041 - Purchases Beer	Golf Fund	416.70
Eagle Distributing of Grand Island	08/28/2025	08/28/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	53.15
Nebraskaland Distributors	08/27/2025	08/27/2025	Beer	30.1041 - Purchases Beer	Golf Fund	426.67
Nebraskaland Distributors	08/27/2025	08/27/2025	Beverages	30.1042 - Purchases Beverages	Golf Fund	14.85
Nebraskaland Distributors	09/04/2025	09/04/2025	Beer	30.1041 - Purchases Beer	Golf Fund	590.88
Johnson Brothers of Nebraska	08/26/2025	09/25/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	502.47
Republic National Distrubuting Co	08/27/2025	09/26/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	357.00
EPX Pay Merchant Services	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	General Fund	27.25
EPX Pay Merchant Services	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Gas Utility Depart	27.25
EPX Pay Merchant Services	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Water Utility Depa	27.25
EPX Pay Merchant Services	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Wastewater Dept	27.25
EPX Pay Merchant Services	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Sanitation Dept	27.26
The Payment Group	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Gas Utility Depart	69.78
The Payment Group	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Water Utility Depa	69.73
The Payment Group	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Wastewater Dept	69.78
The Payment Group	08/31/2025	08/31/2025	Credit Card Fees - August	20.1029 - Credit Card Transactions	Sanitation Dept	69.77
Nebraska Department of Revenue	09/17/2025	09/17/2025	August Sales Tax	20.1230 - Sales Tax in Sales	Gas Utility Depart	1,102.72
Nebraska Department of Revenue	09/17/2025	09/17/2025	August Sales Tax	20.1230 - Sales Tax in Sales	Water Utility Depa	321.93
Nebraska Department of Revenue	09/17/2025	09/17/2025	August Sales Tax	20.1230 - Sales Tax in Sales	Wastewater Utility	732.16
Nebraska Department of Revenue	09/17/2025	09/17/2025	August Sales Tax	20.1230 - Sales Tax in Sales	Pool Department	224.88
Nebraska Department of Revenue	09/17/2025	09/17/2025	August Sales Tax	20.1230 - Sales Tax in Sales	RV Park Fund	68.31
Nebraska Department of Revenue	09/17/2025	09/17/2025	August Sales Tax-Golf	20.1231 - Sales Tax in Sales - Golf	General Fund	2,952.28
Nebraska Department of Revenue	09/17/2025	09/17/2025	Recycling Fee	20.1035 - Dues & Fees	Sanitation Dept	25.00
						<u>8,204.32</u>

**City of Alma**  
**Unpaid Claims by Vendor**

September 4, 2025 thru September 17, 2025

**PAYROLL & BENEFITS**

Type	Date	Due Date	Memo	Account	Class	Amount
	09/11/2025	09/11/2025	Payroll & Benefits		Gas Utility Depart	7,957.49
	09/11/2025	09/11/2025	Payroll & Benefits		General Fund	3,097.00
	09/11/2025	09/11/2025	Payroll & Benefits		Golf Fund	6,545.57
	09/11/2025	09/11/2025	Payroll & Benefits		Library Departmer	1,285.55
	09/11/2025	09/11/2025	Payroll & Benefits		Sanitation Dept	1,707.96
	09/11/2025	09/11/2025	Payroll & Benefits		Wastewater Dept	2,524.16
	09/11/2025	09/11/2025	Payroll & Benefits		Water Utility Depa	4,473.65
						<u>27,591.38</u>

Total Expenditures

9/17/2025 221,959.90

\_\_\_\_\_  
Mayor Hal Haeker

\_\_\_\_\_  
Councilman Chris Mahalek

\_\_\_\_\_  
Councilman Tom Moulton

\_\_\_\_\_  
Councilman Joel Wheeler

\_\_\_\_\_  
Councilman Larry Casper



CITY OF ALMA  
Monthly Treasurer's Report  
August 31, 2025

	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Checking	Cert of Deposit	Due From	Total	Total	Transfers In	Total	Total	Checking	Cert of Deposit	Due From
	Beginning	Beginning	(Due To)	Beginning	Deposits	(Transfers Out)	Disbursements	Ending	Ending	Ending	(Due To)
Fund	Balance	Balance	Balance	Balance				Balance	Balance	Balance	Balance
Description	8/1/2025	8/1/2025	8/1/2025	8/1/2025	August-25	August-25	August-25	8/31/2025	8/31/2025	8/31/2025	8/31/2025
General	\$ 221,066.52	\$ 530,210.89	\$ -	\$ 751,217.41	\$ 39,502.88	\$ 1,533.94	\$ 19,932.40	\$ 772,321.83	\$ 238,062.29	\$ 530,210.89	\$ -
Fire Building	\$ 1,637.05	\$ -	\$ -	\$ 1,637.05	\$ -	\$ -	\$ 166.37	\$ 1,470.68	\$ 1,470.68	\$ -	\$ -
Electrical Fund	\$ 138,778.18	\$ -	\$ -	\$ 138,778.18	\$ 22,703.53	\$ -	\$ -	\$ 161,481.71	\$ 161,481.71	\$ -	\$ -
Police	\$ 6,936.00	\$ -	\$ -	\$ 6,936.00	\$ -	\$ -	\$ 3,468.00	\$ 3,468.00	\$ 3,468.00	\$ -	\$ -
Community Buildings	\$ 162,100.81	\$ -	\$ -	\$ 162,100.81	\$ 75.00	\$ -	\$ 30,657.98	\$ 131,517.83	\$ 131,517.83	\$ -	\$ -
Community Redevelopment Adv.	\$ 3,961.75	\$ -	\$ -	\$ 3,961.75	\$ -	\$ -	\$ -	\$ 3,961.75	\$ 3,961.75	\$ -	\$ -
Park	\$ 5,015.87	\$ -	\$ -	\$ 5,015.87	\$ -	\$ -	\$ 2,889.68	\$ 2,126.19	\$ 2,126.19	\$ -	\$ -
Pool	\$ 45,241.62	\$ -	\$ -	\$ 45,241.62	\$ 20,196.70	\$ -	\$ 20,156.47	\$ 45,281.85	\$ 45,281.85	\$ -	\$ -
Swim Team	\$ 614.18	\$ -	\$ -	\$ 614.18	\$ -	\$ -	\$ 119.07	\$ 495.11	\$ 495.11	\$ -	\$ -
Recreation	\$ 3,793.44	\$ -	\$ -	\$ 3,793.44	\$ -	\$ -	\$ 4,855.18	\$ (1,061.74)	\$ (1,061.74)	\$ -	\$ -
Shop	\$ 4,190.97	\$ -	\$ -	\$ 4,190.97	\$ -	\$ -	\$ 459.73	\$ 3,731.24	\$ 3,731.24	\$ -	\$ -
Street	\$ 179,467.31	\$ 270,000.00	\$ -	\$ 449,467.31	\$ 22,371.90	\$ -	\$ 22,651.48	\$ 449,187.73	\$ 179,187.73	\$ 270,000.00	\$ -
Library	\$ 29,024.75	\$ -	\$ -	\$ 29,024.75	\$ 168.00	\$ -	\$ 7,858.34	\$ 21,334.41	\$ 21,334.41	\$ -	\$ -
Hospital Bond Sinking Fund	\$ 8,372.71	\$ 278,210.37	\$ -	\$ 286,583.08	\$ 1,916.13	\$ 1,666.67	\$ -	\$ 290,165.88	\$ 1,671.16	\$ 288,494.72	\$ -
Trail Project	\$ 2,333.70	\$ -	\$ -	\$ 2,333.70	\$ -	\$ -	\$ 222.79	\$ 2,110.91	\$ 2,110.91	\$ -	\$ -
Housing Rehab	\$ 44,293.77	\$ -	\$ -	\$ 44,293.77	\$ 4,376.87	\$ -	\$ -	\$ 48,670.64	\$ 48,670.64	\$ -	\$ -
Airport	\$ 65,985.76	\$ 5,000.00	\$ -	\$ 70,985.76	\$ 4,728.42	\$ -	\$ 779.18	\$ 74,935.00	\$ 69,935.00	\$ 5,000.00	\$ -
Gas	\$ 291,932.84	\$ 410,000.00	\$ -	\$ 701,932.84	\$ 18,441.22	\$ -	\$ 60,550.65	\$ 659,823.41	\$ 249,823.41	\$ 410,000.00	\$ -
Water	\$ 331,350.54	\$ 90,000.00	\$ -	\$ 421,350.54	\$ 48,665.91	\$ -	\$ 21,508.93	\$ 448,507.52	\$ 358,507.52	\$ 90,000.00	\$ -
Wastewater	\$ 82,580.63	\$ 7,000.00	\$ -	\$ 89,580.63	\$ 12,528.23	\$ -	\$ 9,875.53	\$ 92,233.33	\$ 85,233.33	\$ 7,000.00	\$ -
Sanitation	\$ 131,041.66	\$ -	\$ -	\$ 131,041.66	\$ 17,247.74	\$ -	\$ 42,317.82	\$ 105,971.58	\$ 105,971.58	\$ -	\$ -
Golf	\$ 56,406.34	\$ -	\$ -	\$ 56,406.34	\$ 44,249.87	\$ (3,200.61)	\$ 35,508.08	\$ 61,947.52	\$ 61,947.52	\$ -	\$ -
RV Park	\$ 273,923.10	\$ -	\$ -	\$ 273,923.10	\$ 1,385.00	\$ -	\$ 4,969.11	\$ 270,338.99	\$ 270,338.99	\$ -	\$ -
<b>Totals</b>	<b>\$ 2,089,989.50</b>	<b>\$ 1,590,421.26</b>	<b>\$ -</b>	<b>\$ 3,680,410.76</b>	<b>\$ 258,557.40</b>	<b>\$ -</b>	<b>\$ 288,946.79</b>	<b>\$ 3,650,021.37</b>	<b>\$ 2,045,267.11</b>	<b>\$ 1,600,705.61</b>	<b>\$ -</b>

General Fund & Golf Fund \$ 2,039,634.20

Bank Account	Bank Account			(1)	(2)	(3)	(1+2-3)
Description	Number			Balance	Deposits	Disbursements	Reconciled Balance
				7/31/2025			8/31/2025
General Checking	55600410			\$ 2,032,378.36	\$ 237,558.68	\$ (1,666.67)	\$ 1,995,564.95
Golf Club Bar Checking	153957			\$ 18,950.22	\$ 52,505.25	\$ (3,200.61)	\$ 27,054.46
Hospital Sinking Fund Savings	37665320			\$ 8,372.71	\$ 4.49	\$ 1,666.67	\$ 1,671.16
CRA Checking	59772010			\$ 138.18	\$ -	\$ -	\$ 138.18
Credit Card Account	58513010			\$ 48,437.96	\$ 41,289.35	\$ -	\$ 48,312.07
Community Bank CD 417024	417024	5 Month	1.99%	11/7/2025 \$ 84,825.31	\$ -	\$ -	\$ 84,825.31
Banner Capital Bank CD 40499	40499	12 Month	4.45%	10/11/2025 \$ 52,832.45	\$ -	\$ -	\$ 52,832.45
Banner Capital Bank CD 47033	47033	12 Month	4.45%	10/11/2025 \$ 52,832.45	\$ -	\$ -	\$ 52,832.45
Banner Capital Bank CD 45750	45750	18 Month	4.65%	1/9/2026 \$ 118,030.06	\$ -	\$ -	\$ 118,030.06
Banner Capital Bank CD 48218	48218	18 Month	4.65%	1/9/2026 \$ 118,030.06	\$ -	\$ -	\$ 118,030.06
Banner Capital Bank CD 47002	47002	18 Month	4.65%	1/13/2026 \$ 117,216.49	\$ -	\$ -	\$ 117,216.49
Banner Capital Bank CD 7595	7595	24 Month	4.50%	4/7/2026 \$ 40,000.00	\$ -	\$ -	\$ 40,000.00
First State Bank CD 40026	40026	12 Month	3.94%	10/27/2025 \$ 107,575.47	\$ -	\$ -	\$ 107,575.47
First State Bank CD - Hospital	310412	5 Month	4.09%	1/1/2026 \$ 278,210.37	\$ 10,284.35	\$ -	\$ 288,494.72
First State Bank CD 410328	410328	13 Month	3.94%	4/5/2026 \$ 219,978.54	\$ -	\$ -	\$ 219,978.54
First State Bank CD 410329	410329	13 Month	3.94%	4/5/2026 \$ 113,456.90	\$ -	\$ -	\$ 113,456.90
First State Bank CD 410330	410330	13 Month	3.94%	4/5/2026 \$ 113,456.90	\$ -	\$ -	\$ 113,456.90
First State Bank CD 410331	410331	13 Month	3.94%	4/5/2026 \$ 118,527.30	\$ -	\$ -	\$ 118,527.30
First State Bank CD 410310	410310	11 Month	3.94%	6/14/2026 \$ 55,448.96	\$ -	\$ -	\$ 55,448.96
				<b>\$ 3,698,698.69</b>	<b>\$ 341,642.12</b>	<b>\$ (3,200.61)</b>	<b>\$ 3,700,540.20</b>

CD's = \$ 1,600,705.61

City of Alma  
Year to Date Treasurer Report  
August 31, 2025

	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Checking	Cert of Deposit	Due From	Total	Total	Transfers In	Total	Total	Checking	Cert of Deposit	Due From
	Beginning	Beginning	(Due To)	Beginning	Deposits	Transfers (Out)	Disbursements	Ending	Ending	Ending	(Due To)
Fund	Balance	Balance	Balance	Balance	YTD	YTD	YTD	Balance	Balance	Balance	Balance
Description	10/1/2024	10/1/2024	10/1/2024	10/1/2024	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025
General	\$ 331,713.13	\$ 494,252.41	\$ -	\$ 825,965.54	\$ 783,698.87	\$ (449,345.54)	\$ 379,799.48	\$ 780,519.39	\$ 244,517.89	\$ 530,210.89	\$ -
Fire Building	\$ -	\$ -	\$ -	\$ -	\$ 1,785.00	\$ 1,500.00	\$ 1,814.32	\$ 1,470.68	\$ 1,470.68	\$ -	\$ -
Electrical Fund	\$ -	\$ -	\$ -	\$ -	\$ 169,128.72	\$ -	\$ 7,647.01	\$ 161,481.71	\$ 161,481.71	\$ -	\$ -
Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,616.00	\$ 38,148.00	\$ 3,468.00	\$ 3,468.00	\$ -	\$ -
Community Buildings	\$ 349,042.67	\$ -	\$ -	\$ 349,042.67	\$ 2,037.50	\$ 183,498.15	\$ 403,060.49	\$ 131,517.83	\$ 131,517.83	\$ -	\$ -
CRA	\$ 8,816.52	\$ -	\$ -	\$ 8,816.52	\$ 33,273.95	\$ -	\$ 38,128.71	\$ 3,961.76	\$ 3,961.76	\$ -	\$ -
Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 22,873.81	\$ 2,126.19	\$ 2,126.19	\$ -	\$ -
Pool	\$ 72,412.81	\$ -	\$ -	\$ 72,412.81	\$ 203,171.88	\$ -	\$ 230,302.84	\$ 45,281.85	\$ 45,281.85	\$ -	\$ -
Swim Team	\$ -	\$ -	\$ -	\$ -	\$ 1,747.80	\$ -	\$ 1,252.69	\$ 495.11	\$ 495.11	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 46,061.74	\$ (1,061.74)	\$ (1,061.74)	\$ -	\$ -
Shop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,281.00	\$ 9,549.76	\$ 3,731.24	\$ 3,731.24	\$ -	\$ -
Street	\$ 197,920.44	\$ 270,000.00	\$ -	\$ 467,920.44	\$ 292,590.04	\$ -	\$ 311,322.75	\$ 449,187.73	\$ 179,187.73	\$ 270,000.00	\$ -
Library	\$ 4,204.88	\$ -	\$ -	\$ 4,204.88	\$ 30,711.95	\$ 54,743.00	\$ 68,325.42	\$ 21,334.41	\$ 21,334.41	\$ -	\$ -
Hospital Bond Sinking Fund	\$ 10,053.72	\$ 252,225.52	\$ -	\$ 262,279.24	\$ 7,728.74	\$ 18,333.37	\$ 8,370.41	\$ 279,970.94	\$ 1,671.16	\$ 288,494.72	\$ -
Trail Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 2,889.09	\$ 2,110.91	\$ 2,110.91	\$ -	\$ -
Housing Rehab	\$ 22,047.81	\$ -	\$ -	\$ 22,047.81	\$ 51,306.28	\$ -	\$ 24,683.45	\$ 48,670.64	\$ 48,670.64	\$ -	\$ -
Airport	\$ 41,748.13	\$ 5,000.00	\$ -	\$ 46,748.13	\$ 134,396.84	\$ 67,000.00	\$ 173,209.97	\$ 74,935.00	\$ 69,935.00	\$ 5,000.00	\$ -
Gas	\$ 319,411.06	\$ 410,000.00	\$ -	\$ 729,411.06	\$ 589,157.52	\$ -	\$ 658,745.17	\$ 659,823.41	\$ 249,823.41	\$ 410,000.00	\$ -
Water	\$ 253,820.64	\$ 90,000.00	\$ -	\$ 343,820.64	\$ 398,253.76	\$ -	\$ 293,566.88	\$ 448,507.52	\$ 358,507.52	\$ 90,000.00	\$ -
Wastewater	\$ 71,806.74	\$ 7,000.00	\$ -	\$ 78,806.74	\$ 131,999.63	\$ -	\$ 118,573.04	\$ 92,233.33	\$ 85,233.33	\$ 7,000.00	\$ -
Sanitation	\$ 145,166.50	\$ -	\$ -	\$ 145,166.50	\$ 189,795.24	\$ -	\$ 228,990.16	\$ 105,971.58	\$ 105,971.58	\$ -	\$ -
Golf	\$ 33,205.86	\$ -	\$ -	\$ 33,205.86	\$ 388,709.82	\$ (4,536.09)	\$ 355,431.97	\$ 61,947.62	\$ 61,947.62	\$ -	\$ -
RV Park	\$ 231,057.38	\$ -	\$ -	\$ 231,057.38	\$ 62,764.00	\$ -	\$ 23,482.39	\$ 270,338.99	\$ 270,338.99	\$ -	\$ -
Totals	\$ 2,092,428.29	\$ 1,528,477.93	\$ -	\$ 3,620,906.22	\$ 3,472,257.54	\$ 1,089.89	\$ 3,446,229.55	\$ 3,648,024.10	\$ 2,051,722.82	\$ 1,600,705.61	\$ -

# SDL - LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION  
301 CENTENNIAL MALL SOUTH  
PO BOX 95046

LINCOLN, NE 68509-5046

PHONE: (402) 471-2571

FAX: (402) 471-2814

EMAIL: [lc SDL licensing@nebraska.gov](mailto:lc SDL licensing@nebraska.gov)

WEBSITE: [www.lcc.nebraska.gov](http://www.lcc.nebraska.gov)

124105

Bait Box

License #

Licensee Name/Non-Profit Organization

Event location name:

Johnson Center

Event address/location:

509 W Main Street, Alma, NE 68920

Event Type:

Wedding Reception

Event date(s):

10/11/2025

Event start time(s):

1700

Event end time(s):

0100

Indoor area to be licensed in length & width:

50 X 70

Outdoor area to be licensed in length & width:

X

(Must submit a diagram)

Estimated number of attendees:

100

Alternate dates/times:

NA

Alternate location name/location:

NA

Type of alcohol to be served: Beer

X

Wine

X

Distilled Spirits

X

Event contact name:

Andrew Miller

Event contact phone number:

3089201207

Event contact Email:

thebaitbox.ne@gmail.com

\*Signature Authorized Representative:



Local Governing Body completes below.

The local governing body for the City of

County of

OR approves the issuance of a Special Designated License as requested above.

Local Governing Body Authorized Signature

Date

# **INTERLOCAL LAW ENFORCEMENT COOPERATION AGREEMENT**

## **Harlan County – City of ALMA**

WHEREAS, the CITY OF ALMA, NEBRASKA, desires to enter into contract with the COUNTY OF HARLAN, NEBRASKA, for Law Enforcement services to be provided by the Sheriff's Office of said County; and

WHEREAS, the COUNTY OF HARLAN, NEBRASKA, to ensure the health, safety, and general welfare of the citizens and in the interest of efficiency and economy understands that municipal and county law enforcement agencies should be combined; and

WHEREAS, the Interlocal Cooperation Act of the State of Nebraska authorizes any unit of government to perform any service which they separately may legally perform, and further Section 19-3801 et. Seq., R.R.S Neb 1943, authorizes any city to contract its County for police services; and

WHEREAS, if the city no longer desires to continue as a party to this Agreement, after serving notice, and upon cancellation of this contract, the City agrees to abide by State Statute 19-3802 and provide its own police services. The city shall hire a city marshal or establish a police department to supply police services within the corporate city or village limits.

### **TERM**

The term of this Agreement shall be for three (3) years from October 1<sup>st</sup>, 2025, to September 30<sup>th</sup>, 2028.

### **PURPOSE**

The purpose of this Agreement is for the City to receive law enforcement service within its jurisdiction through the office of the Harlan County Sheriff in exchange for the consideration to be paid to the County as provided herein.

### **CONSIDERATION**

The City of Alma agrees to pay the Harlan County Treasurer the sum of fifty-one thousand six hundred and twelve dollars (\$51,612) from October 1, 2025, to September 30, 2026, payable in the amount of four thousand three hundred one dollar and zero cents (\$4,301.00) per month for twelve (12) months beginning October 1, 2025.



The City of Alma agrees to pay the Harlan County Treasurer the sum of sixty-one thousand six hundred and eight dollars (\$61,608) from October 1, 2026, to September 30, 2027, payable in the amount of five thousand one hundred thirty-four dollars and zero cents (\$5, 134.00) per month for twelve (12) months beginning October 1, 2026.

The City of Alma agrees to pay the Harlan County Treasurer the sum of seventy two thousand dollars (\$72,000) from October 1, 2027 to September 30, 2028, payable in the amount of six thousand dollars and zero cents (\$6, 000.00) per month for twelve (12) months beginning October 1, 2027, and will on the first day of each month thereafter during the initial term of this Agreement or any renewals thereof.

The City shall pay all ancillary costs related to the enforcement of criminal city ordinances including towing, impound, veterinarian, animal boarding fees, and any city attorney or special prosecutor fees.

The City shall pay its share when due to the Harlan County Treasurer to be held in a special Interlocal Cooperation Law Enforcement Account within the County general fund, and the County shall assume all responsibility for supplying all necessary equipment materials, supervision, communication of employees and provisions for such benefits as insurance, workmen's compensation and other related benefits shall be the sole responsibility of the County. All payments shall be made in the usual manner by the County and with county warrants

### **RENEWAL**

Beginning October 1, 2028, the contract shall automatically renew each year unless terminated by either party through written notification to the other prior to May 1<sup>st</sup> of the given year. An annual increase in contract price shall occur that is either a minimum of three percent (3%) from the year prior, which is reflective of the annual cost of living increase, or due to variable, but consistently increasing costs of fuel, equipment, and other items related to the provision of services pursuant to the Agreement, the Consumer Price Index (CPI), as published by the Bureau of Labor Statistics, for the month of March of the current calendar year shall be used for purposes of cost increase if it is greater than the three percent (3%) annual cost of living increase aforementioned. The annual March CPI figure (as opposed to April or May) will be used so that, in the event the City is considering termination of the Agreement, the City will have ample time to discuss the increase in cost and make its decision accordingly.



## **CITY ORDINANCE MANUAL**

The City shall provide the County with two (2) copies ordinances enacted by the City (one for the Harlan County Sheriff's Office and one for Harlan County Court) and shall, upon revision, repeal, addition, or material change; provide the County with an updated copy prior to the effective date of any change in City ordinance. Ordinances shall be provided digitally in PDF format. The City shall comply with Neb. Rev. Stat. § 25-2703, Nebraska Supreme Court § 6-1457, and any other law or rule pertaining to the enactment and filing of City criminal ordinances.

### **ADMINISTRATION**

The administration of this Agreement shall be as follows:

- A. The City shall appoint the Sheriff of Harlan County as its duly appointed peace officer for this municipality for the purpose of performing such duties as may be specifically set forth in the ordinances for the municipality for a chief of police. Notwithstanding this appointment, deputy officers for Harlan County Sheriff shall be under the direct supervision of the County Sheriff and not the officers of the municipality.
- B. The parties hereto agree that the Harlan County Sheriff shall be the administrator of this agreement and as such shall be responsible for expanding the funds and for performing the services provided for in this Agreement. All matters relating to the standard of services, discipline of officers, performance of this contract, and the personnel employed control of the Harlan County Sheriff.

### **OTHER OFFICERS**

The City agrees not to employ separate law enforcement officers from those employed by the Harlan County Sheriff pursuant to this contract.

### **LAW ENFORCEMENT SERVICES**

The County, by and through the Office of the Harlan County Sheriff, shall furnish the following series, to-wit:

#### **A. ENFORCEMENT OF STATE LAW AND CITY ORDINANCE.**

The County agrees to provide law enforcement service to the entire City; which services shall include the enforcement of all statutes of the State of Nebraska and all City criminal ordinances.

The County agrees to assist with service of process regarding administrative and/or non-criminal ordinances at no cost to the City.

**B. JAIL AND PRISONER SERVICES.**

The County agrees to maintain a county jail in the city of Alma, Nebraska, with a 24-hour dispatch communication center, to maintain radio and telephone logs; to record complaints; to make investigation reports and maintain accident investigation files; and to generally perform all usual, necessary, and proper law enforcement jail duties and services. The County covenants its Sheriff and Deputies have jurisdiction to enforce all state laws, make arrests and otherwise perform their law enforcement duties.

**C. LAW ENFORCEMENT PATROL.**

The County agrees to provide law enforcement patrols and presence as is prudent and necessary for the preservation of law and order and the peace of the citizens of the County and City. Patrol scheduling shall be at the discretion of the Sheriff.

**D. EMERGENCY DISPATCH.**

The County agrees that it shall provide all page and dispatch services necessary for all Fire and Rescue, EMS, and emergency operations in the County and City.

**E. ANIMAL CONTROL**

The Harlan County Sheriff will provide animal control services and animal ordinance enforcement. The City of Alma will provide any equipment necessary to perform such duties. (tranquilizer gun and darts, live traps, catch poles).

**HOLD HARMLESS**

The Harlan County Sheriff and the COUNTY OF HARLAN, Nebraska, hereby assume all liability and will hold the City free and clear of any liability that may result from providing police protection and law enforcement for the City.

**SPECIAL CONSIDERATION**

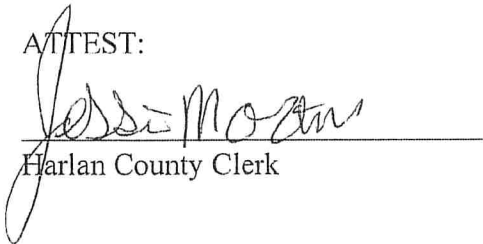
This contract will supersede all previous contracts.

This agreement executed in duplicate this 2<sup>ND</sup> day of SEPTEMBER, 2025.



Chairperson, Harlan County  
Board of Commissioners

ATTEST:



Harlan County Clerk

Chairperson, City of ALMA  
Alma City Counsel

ATTEST:

ALMA City Clerk

# HARLAN COUNTY AND CITY OF ALMA

## Interlocal Law Enforcement Cooperation Agreement

### PURPOSE

The purpose of this agreement is for the City to receive law enforcement service within its jurisdiction through the office of the Harlan County Sheriff.

### SERVICES

The County agrees to provide law enforcement service to the City of Alma which shall include the enforcement of traffic control, all statutes of the State of Nebraska and all ordinances of the City of Alma including traffic control, nuisances and dog ordinances. Law enforcement services will be available seven (7) days a week for twenty-four hours per day. The County further agrees that services will be provided on an "on-call" basis to handle traffic accidents, emergencies, funeral direction and other special events.

### CONSIDERATION

The City agrees to pay the Harlan County Treasurer the total sum of Forty Thousand and no/100 --- (\$40,000.00) --- Dollars for the first year to be paid at the rate of Three Thousand Three Hundred Thirty-Three and 33/100 --- (\$3,333.33) --- Dollars per month for the complete law enforcement service's of the Harlan County Sheriff's Office. For the second year of this agreement the consideration shall be Forty Thousand Eight Hundred and no/100 --- (\$40,800.00) --- Dollars or Three Thousand Four Hundred and no/100 --- (\$3,400.00) --- Dollars per month which is a 2% increase over the prior year. For the third year of this agreement the consideration will be Forty-One Thousand Six Hundred Sixteen and no/100 --- (\$41,616.00) --- Dollars or Three Thousand Four Hundred Sixty-Eight and no/100 --- (\$3,468.00) --- Dollars per month which is a 2% increase over the prior year. If the contract is permitted to renew after the third year the annual consideration for each year thereafter will be Forty-One Thousand Six Hundred Sixteen and no/100 --- (\$41,616.00) --- Dollars paid on a monthly basis.



TERM

The term of this agreement shall be from October 1, 2001 until September 30, 2004. The parties hereto agree that this agreement shall automatically renew for an additional year unless either the City or the County gives notice to the other on or before September 1st of subsequent years. Written notice given to either the City Clerk or the County Sheriff shall be sufficient to terminate this agreement.

HOLD HARMLESS

The Harlan County Sheriff and Harlan County, Nebraska, hereby assume all liability and will hold the City of Alma free and clear of any liability and will indemnify the City for any losses that may result from providing police protection and law enforcement for the City.

This contract voids any contract signed prior to this day.

Dated: <sup>June</sup> ~~May~~ 5, 2001.  
P.S.

HARLAN COUNTY, NEBRASKA,

By: Robert Lueking  
Robert Lueking, Chairman.

ATTEST:

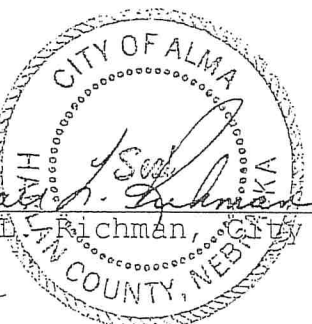
Shirley Bailey  
Shirley Bailey, County Clerk.

CITY OF ALMA, NEBRASKA,

By: Hal Haeker  
Hal Haeker, Mayor.

ATTEST:

Michael D. Richman  
Michael D. Richman, City Clerk.



AUGUST 20, 2025

CITY OF ALMA  
614 W MAIN  
ALMA, NE 68920

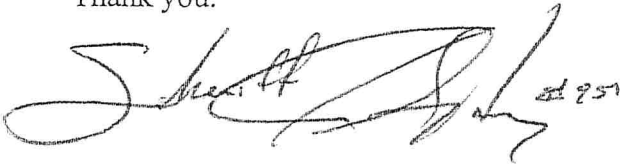
Re: Law Enforcement Contract

To whom it may concern:

We have attached the most recent law enforcement agreement between Harlan County and the City of Alma. Pursuant to said Contract, on or before September 1<sup>st</sup>, of any year, the parties may give notice of their intent to re-negotiate the terms of this agreement. At this time, the County would request a meeting with the designated City officials to discuss, or negotiate, some proposed changes to this agreement.

Please contact the Harlan County Board of Supervisors, or myself, to arrange for a meeting to discuss these proposed changes.

Thank you.

A handwritten signature in black ink, appearing to read "Jesse Langley", with a date "8/25" written to the right of the signature.

Jesse Langley  
Harlan County Sheriff

Current contract year

Current      Amount  
Projected

*did not increase*

Proposed Contact Year (auto renew)

3% increase or  
CPI (consumer price index)  
whichever is greater.

2004	\$41,616	\$41,616.00
2005	\$41,616	\$42,448.32
2006	\$41,616	\$43,297.29
2007	\$41,616	\$43,280.64
2008	\$41,616	\$44,112.96
2009	\$41,616	\$44,995.22
2010	\$41,616	\$44,945.28
2011	\$41,616	\$45,777.60
2012	\$41,616	\$46,693.15
2013	\$41,616	\$46,609.92
2014	\$41,616	\$47,442.24
2015	\$41,616	\$48,391.08
2016	\$41,616	\$48,274.56
2017	\$41,616	\$49,106.88
2018	\$41,616	\$50,089.02
2019	\$41,616	\$49,939.20
2020	\$41,616	\$50,771.52
2021	\$41,616	\$51,786.95
2022	\$41,616	\$51,603.84
2023	\$41,616	\$52,436.16
2024	\$41,616	\$53,484.88
2025	\$41,616	\$53,268.48 →

2025	\$63,268.48	\$70,000.00
2026	\$65,166.53	\$72,100.00
2027	\$66,795.70	\$73,902.50
2028	\$68,465.59	\$75,750.06
2029	\$70,177.23	\$77,643.81
2030	\$71,931.66	\$79,584.91

	Cost per Year	Cost per Month	
Franklin County & City of Franklin	\$72,384.00	\$6,032.00	2023
Furnas County & City of Arapahoe	\$70,040.00	\$5,836.67	2024
Furnas County & City of Cambridge	\$70,040.00	\$5,836.67	2024
Phillips County & City of Phillipsburg	\$431,015.90	\$35,917.99	

*Furnas - '25' - \$72,141  
C+A*

*Franklin @ 3% Increase 10-1-25  
\$74,555*

## Harlan County Deputy Annual Cost

Vendor	Amount	Item
Gregg Young Chevy	\$ 48,220.00	Pickup
HC Treasurer	\$ 15.00	Title fee
HD Arms	\$ 325.00	9mm
Galls	\$ 44.65	Stringer Led,
Platte Valley	\$ 2,085.15	purchase and/or Install of laptop mount, floor plate, rifle rack, mount printer
Dell	\$ 3,129.49	Dell Latitude 5430 Rugged, Docking Station, Screen Stiffeners
Jacks Uniforms	\$ 334.69	Pants, shirts, undervest shirts
Galls	\$ 11.42	name plates
custom Cage	\$ 1,495.00	cage and dual weapon mount
Galls	\$ 216.83	patches
HD Arms	\$ 1,828.50	Ammo
Galls	\$ 180.99	pants and polo
HD Arms	\$ 2,550.76	Pistols,Holsters,WPN light, Bobby Armor
Motorola	\$ 17,122.50	radios and Equipment

**\$ 77,559.98**

### Employee amounts covered by county

wage	\$55,775.02
retirement	\$4,876.81
Insurance	\$10,108.12
taxes	\$10,870.32

**\$81,630.27**

Grant Totals	<b>\$159,190.25</b>
--------------	---------------------



2023 - \$68,000 (C)  
68,000 (A)

2024 - 70,040 (C) 3%  
70,040 (A) 3%

3% of (CPI)

## INTERLOCAL LAW ENFORCEMENT COOPERATION AGREEMENT Furnas County – City of CAMBRIDGE

WHEREAS, the CITY OF CAMBRIDGE, NEBRASKA, desires to enter into contract with the COUNTY OF FURNAS, NEBRASKA, for Law Enforcement services to be provided by the Sheriff's Office of said County; and

WHEREAS, the COUNTY OF FURNAS, NEBRASKA, to ensure the health, safety, and general welfare of the citizens and in the interest of efficiency and economy understands that municipal and county law enforcement agencies should be combined; and

WHEREAS, the Interlocal Cooperation Act of the State of Nebraska authorizes any unit of government to perform any service which they separately may legally perform, and further Section 19-3801 et. Seq., R.R.S Neb 1943, authorizes any city to contract its County for police services; and

WHEREAS, if the city no longer desires to continue as a party to this Agreement, after serving notice, and upon cancellation of this contract, the City agrees to abide by State Statute 19-3802 and provide its own police services. The city shall hire a city marshal or establish a police department to supply police services within the corporate city or village limits.

### TERM

The term of this Agreement shall be for one (1) year from July 1, 2023, to June 30, 2024.

### PURPOSE

The purpose of this Agreement is for the City to receive law enforcement service within its jurisdiction through the office of the Furnas County Sheriff in exchange for the consideration to be paid to the County as provided herein.

### RENEWAL

The contract shall automatically renew each year unless terminated by either party through written notification to the other prior to May 1<sup>st</sup> of the given year. An annual increase in contract price shall occur that is either a minimum of three percent (3%) from the year prior, which is reflective of the annual cost of living increase, or due to variable, but consistently increasing costs

- A. The City shall appoint the Sheriff of the Furnas County as its duly appointed peace officer for this municipality for the purpose of performing such duties as may be specifically set forth in the ordinances for the municipality for a chief of police. Notwithstanding this appointment, deputy officers for Furnas County Sheriff shall be under the direct supervision of the County Sheriff and not the officers of the municipality.
- B. The parties hereto agree that the Furnas County Sheriff shall be the administrator of this agreement and as such shall be responsible for expanding the funds and for performing the services provided for in this Agreement. All matters relating to the standard of services, discipline of officers, performance of this contract, and the personnel employed control of the Furnas County Sheriff.

### **OTHER OFFICERS**

The City agrees not to employ separate law enforcement officers from those employed by the Furnas County Sheriff pursuant to this contract.

### **LAW ENFORCEMENT SERVICES**

The County, by and through the Office of the Furnas County Sheriff, shall furnish the following series, to-wit:

#### **A. ENFORCEMENT OF STATE LAW AND CITY ORDINANCE.**

The County agrees to provide law enforcement service to the entire City; which services shall include the enforcement of all statutes of the State of Nebraska and all City criminal ordinances further defined in the attached addendum.

The County agrees to assist with service of process regarding administrative and/or non-criminal ordinances at no cost to the City as further described in the attached addendum.

#### **B. JAIL AND PRISONER SERVICES.**

The County agrees to maintain a county jail in the city of Beaver City, Nebraska, with a 24-hour dispatch communication center, to maintain radio and telephone logs; to record complaints; to make investigation reports and maintain accident investigation files; and to generally perform all usual, necessary, and proper law enforcement jail duties and services. The County covenants its Sheriff and Deputies have jurisdiction to

ATTEST:

---

Furnas County Clerk

---

Mayor, City of Cambridge

ATTEST:

---

Cambridge City Clerk

## **INTERLOCAL AGREEMENT FOR LAW ENFORCEMENT SERVICES**

THIS AGREEMENT is made and entered into this 3<sup>rd</sup> day of October, 2023, by between the COUNTY OF FRANKLIN, NEBRASKA, a political subdivision of the State of Nebraska (hereinafter referred to as "County"), and the CITY OF FRANKLIN, NEBRASKA, a Nebraska Municipal Corporation (hereinafter referred to as "City").

WHEREAS, the Nebraska Legislature has adopted the Interlocal Cooperation Act at Sections 13-801 to 13-827 of the Nebraska Revised Statutes, as amended; and

WHEREAS, the purpose of the Interlocal Cooperation Act is to permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby provide services and equipment in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities; and

WHEREAS, Neb. Rev. Stat. § 19-3801 permits a city of the second class to enter into an interlocal agreement with the County Board of the county in which it sits for police services to be provided by the County Sheriff, whereupon the Sheriff shall have, in addition to his or her other powers and duties, all the powers and duties of peace officers, within and for said city; and

WHEREAS, City is a city of the second class located within County; and

WHEREAS, City has and does hereby request that the Franklin County Board of Supervisors enter into an agreement with City for law enforcement services for City to be provided by the Franklin County Sheriff;

NOW, THEREFORE, in consideration of mutual covenants and agreements contained herein, it is hereby agreed by and between the parties as follows, to-wit:

1. **TERM.** This Agreement shall begin as of October 1, 2023 (the "Effective Date") and continue thereafter until September 30, 2028 (the "Initial Term"). Unless either Party shall have given the other written notice of non-renewal at least six (6) months days prior to the expiration of the Initial Term or any Renewal Term (as defined below), this Agreement shall be automatically renewed for successive periods of one (1) year (from October 1 to September 30) of the following calendar year) (each, a "Renewal Term") following expiration of the Initial Term and each successive Renewal Term. Notwithstanding the foregoing, this Agreement may be terminated prior to expiration of the Initial Term or any Renewal Term when and as provided in Section 7 hereof. The Initial Term and Renewal Term(s), if any, are collectively referred to herein as the "Term".

2. **DUTIES OF COUNTY.** County by and through the Franklin County Sheriff's Office shall provide the following services to City:

- A. County shall provide law enforcement services to City at a minimum of 30 hours per week, including the enforcement of all state laws within law enforcement



relating to the provisions of this Agreement or the law enforcement services described herein.

3. DUTIES OF CITY. City shall:

- A. Contribute any and all law enforcement property, equipment, firearms, less lethal weapons, etc., currently in its possession to County (other than law enforcement vehicles) and shall provide an inventory of such property to County.
- B. City shall pay County the following one-time sums by October 15, 2023: \$50,000.00 towards the purchase of a patrol vehicle as well as the sum of \$2,000.00 towards the purchase of law enforcement uniforms.
- C. City shall pay County the sum of \$10,000.00 per year towards the purchase of a patrol vehicle on or before October 15 following the fiscal year (October 1-September 30) in which law enforcement and dispatch services were performed, the first said payment due October 15, 2024. County shall place said money in a sinking fund set aside for the same purpose.
- D. City shall pay County the sum of \$6,032.00 per month for law enforcement and dispatch services due on or before the 15<sup>th</sup> of each month following the month in which law enforcement and dispatch services were performed, with the first said payment due November 15, 2023.
- E. Maintain at its expense a policy or policies of insurance containing coverage for any contingencies described herein. The minimum acceptable limits of liability shall be the same as the total amounts recoverable by any person for any number of claims arising out of a single occurrence, and for all claims arising out of a single occurrence, respectively, as set forth under the Political Subdivisions Tort Claims Act, Neb. Rev. Stat. §13-926, as revised. City will not seek indemnification, restitution, or contribution from County in the event of a settlement, finding of liability or damages, or judgment relating to any claim or lawsuit involving acts or omissions outlined or connected with the Agreement.
- F. Indemnify and hold harmless, protect and defend County, its officers, agents and employees from any and all claims, losses, demands, suits, actions, payments and judgments, including any and all costs and expenses connected therewith, legal cost or otherwise, for any damages which may be asserted, claimed, or recovered against or from County, its officer, agents, employees or its insurers because of personal injury, including bodily injury or death, or on account of property damage, including loss of use thereof, sustained by any person or persons which arises out of, is in any way connected with, or results from the law enforcement services addressed in this Agreement, but only to the extent caused by the negligence of City, its officers, agents or employees. City shall promptly notify County of any claims or suits received or served against it, its officers, agents or employees relating to the provisions of this Agreement or the law enforcement services described herein.

6. NO SEPARATE LEGAL ENTITY CREATED. This agreement does not and shall not be construed to create a separate legal entity to exercise any power that may be exercised by the parties as authorized under Sec. 13-804(6) of the Nebraska Revised Statutes, as amended.

## CONTRACT FOR LAW ENFORCEMENT SERVICES.

THIS AGREEMENT made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
between the Village of Campbell, Franklin County, Nebraska and the  
Sheriff's Office of Franklin County, Nebraska.

### WITNESSETH

That the Village has this day contracted with the Sheriff for the provision  
of law enforcement services within the municipal limits of the Village.

The terms and conditions of this agreement are as follows:

1. This agreement shall commence on the \_\_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_ and shall automatically renew each anniversary date unless  
written notification is received by either party 30 days prior to the  
anniversary date.
  2. The Village agrees to pay to the Sheriff the sum of \$30.00 per hour,  
based on one half hour minimum, worked by the Sheriff or other officers in  
his employ for the providing of those services. This amount may be  
renegotiated from time to time as circumstances may require if there is an  
increases in the Sheriff's cost of providing the services. The Village will be  
provided with a statement on a calendar quarterly basis by the Sheriff and  
the Village will pay each statement within 30 days after it is received.
-

WITNESS our hands on the date above written.

VILLAGE OF CAMPBELL, NEBRASKA

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

Steve Skupa

Board Chairman, Village of Campbell

\_\_\_\_\_

Bryon Detlefsen

Sheriff of Franklin County, Nebraska

\_\_\_\_\_

LAW ENFORCEMENT CONTRACT

+ 10%  
next year.

THIS AGREEMENT, executed in duplicate, made and entered into this day \_\_\_\_ of \_\_\_\_\_, 202\_\_, by and between Phillips County, Kansas, a governmental corporation through the Board of County Commissioners, hereinafter referred to as the "COUNTY", and the City of Phillipsburg Kansas, a municipal corporation, hereinafter referred to as the "CITY";

WHEREAS, the City is desirous of contracting with the COUNTY for the COUNTY to provide through Kyle Pinkerton, Phillips County Sheriff, and the Phillips County Sheriff's Office and its members, for the performance of all law enforcement functions within the city limit boundaries of the City of Phillipsburg, Kansas; and

WHEREAS, such contracts are authorized and provided for by the provisions of K.S.A. 12-2908 and 2909 of the Kansas Statutes Annotated.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and agreements set forth herein, the parties do hereby agree as follows:

1. The COUNTY, through the Sheriff, the Sheriff's Office and its officers, of Phillips County, Kansas, agrees to provide police protection and to perform all law enforcement functions and services within the boundaries of the city limits of Phillipsburg, Kansas, to the extent and in the manner set forth hereinafter.
2. Except as otherwise hereinafter specifically set forth, such services shall encompass duties and functions of the type coming within the jurisdiction of and customarily rendered by the Police Department of the City of Phillipsburg under statutes of this state and traffic and criminal ordinances of the City of Phillipsburg
3. The COUNTY shall provide twenty-four (24) hour law enforcement service to the entire CITY, which services shall include, but is not limited to, the enforcement of all statutes of the State of Kansas, all criminal and traffic city ordinances except as set out in paragraph 8 hereof. The COUNTY agrees to (1) maintain a county jail at the Phillips County Courthouse, Phillipsburg, Kansas, with a twenty-four (24) hour jail, (2) provide and maintain a twenty-four (24) hour dispatch radio communications center, (3) maintain radio and telephone logs, (4) record complaints and arrests (5) make investigation files, (6) perform regular traffic patrolling throughout the city and particularly in school zones, (7) business surveillance during non-business hours, and (8) general enforcement of duly passed city ordinances except as provided in paragraph 8 hereof.



9. Unless sooner terminated, as provided herein, this contract shall be effective as of January 1, 2026 and shall continue for a period of one (1) year thereafter. At the option of the CITY with the consent of the Board of County Commissioners and Sheriff, this contract shall be renewable for successive periods of one (1) year each.
10. In the event the CITY desires to renew this contract for any succeeding period, the CITY via its Mayor or City Clerk, not later than three (3) months preceding the expiration date of this contract, shall notify the COUNTY through the Board of County Commissioners and the Sheriff that it wishes to renew the same, together with any revisions it deems necessary. Whereupon, the COUNTY through the Board of County Commissioners and the Sheriff, not later than sixty (60) days prior to the expiration date of this contract, shall notify said CITY in writing of its willingness to accept such renewal for an additional one (1) year period, or such term as it deems advisable together with any revisions they deem necessary; otherwise, such contract shall terminate at the end of such period.
11. Notwithstanding the provisions of the paragraph hereinbefore set forth, either party may terminate this contract as of the first day of any month of any year upon notice in writing to the other party of not less than sixty (60) calendar days prior to the date of such termination.
12. In consideration of the services to be provided by the COUNTY, the CITY agrees to pay to the Phillips County Treasurer the sum of \$431,015.90 payable at the rate of \$35,917.99 per month for twelve (12) months beginning January 2026 and the first day of each month thereafter during the initial twelve (12) month period of this contract.
13. The consideration recited herein shall be paid by the CITY out of that portion of the general fund budgeted for police purposes and funded by the general levy of said CITY. CITY agrees that it will budget, if allowable by law, sufficient funds to pay the consideration required in this contract. Provided however, that the obligation of the CITY pursuant to this contract, shall never exceed the amount of funds actually on hand in the treasury of the CITY for such purpose, all in compliance with Article 11 of Chapter 10 of the Kansas Statutes Annotated and any construction contrary to the provisions of said statutes shall make this contract null and void
14. This contract shall be subject to the approval of the Board of County Commissioners of Phillips County, Kansas, and the City Council of the City of Phillipsburg, Kansas

the direction and approval of the Board of County Commissioners, on the day and year as indicated below.

Approved pursuant to K.S.A. 12-2908 and 12-2909.

CITY OF PHILLIPSBURG, KANSAS

BOARD OF COUNTY COMMISSIONERS

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

By: \_\_\_\_\_  
Chairman Date

ATTEST:

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

\_\_\_\_\_  
County Clerk

The foregoing CONTRACT is hereby approved, pursuant to Section 12-2909 of the Kansas Statutes Annotated, as amended, on this \_\_\_\_ day of \_\_\_\_\_, 202\_\_.

\_\_\_\_\_  
Kyle Pinkerton  
Sheriff of Phillips County, Kansas



**PHILLIPS COUNTY SHERIFF'S OFFICE**  
**Kyle Pinkerton, Sheriff**  
**301 State Street, Suite G**  
**Phillipsburg, Kansas 67661**  
**785.543.6885 / 785.543.2289 FAX**



Yearly Budget  
Based on Four Deputies

Deputy Salary	
43,680 Straight Time	
11,340 Overtime	
1,144 Holiday	
56,164(4)=	\$224,656
Motor Fuel	\$20,000
Tires/Vehicle Maintenance	\$9,600
Deputy Training (Mandatory 40/year)	\$8,000
Social Security/Retirement	
\$4,296x4            \$5,453x4	\$38,996
Health Insurance	\$203,760
Liability Insurance	\$9,750

Personnel Estimated Cost- \$514,762

Vehicle	\$31,500
Radios (Portable and Mobile)	\$6,000
Weapons (Pistol, Rifle and Shotgun)	\$1,200
TASERS	\$900
Uniforms (Shirts, Pants, Class A's, Belt)	\$500
Body and Dash Cameras (With Cloud Storage)	\$4,500
Ballistic Vests (Five Year Rotation)	\$1,200

Equipment Estimated Cost- \$45,800

**Total Cost \$560,562**

Items not included: Computers, Computer Program License (Lotus Notes, Microsoft 365), MDU Internet, Overtime (Vacation, Sick, Training, Court), Office Supplies (paper, ink, ticket book etc..)

LAW ENFORCEMENT CONTRACT

+ 10 %  
next year.

THIS AGREEMENT, executed in duplicate, made and entered into this day \_\_\_\_ of \_\_\_\_, 202\_\_, by and between Phillips County, Kansas, a governmental corporation through the Board of County Commissioners, hereinafter referred to as the "COUNTY", and the City of Phillipsburg Kansas, a municipal corporation, hereinafter referred to as the "CITY";

WHEREAS, the City is desirous of contracting with the COUNTY for the COUNTY to provide through Kyle Pinkerton, Phillips County Sheriff, and the Phillips County Sheriff's Office and its members, for the performance of all law enforcement functions within the city limit boundaries of the City of Phillipsburg, Kansas; and

WHEREAS, such contracts are authorized and provided for by the provisions of K.S.A. 12-2908 and 2909 of the Kansas Statutes Annotated.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and agreements set forth herein, the parties do hereby agree as follows:

1. The COUNTY, through the Sheriff, the Sheriff's Office and its officers, of Phillips County, Kansas, agrees to provide police protection and to perform all law enforcement functions and services within the boundaries of the city limits of Phillipsburg, Kansas, to the extent and in the manner set forth hereinafter.
2. Except as otherwise hereinafter specifically set forth, such services shall encompass duties and functions of the type coming within the jurisdiction of and customarily rendered by the Police Department of the City of Phillipsburg under statutes of this state and traffic and criminal ordinances of the City of Phillipsburg
3. The COUNTY shall provide twenty-four (24) hour law enforcement service to the entire CITY, which services shall include, but is not limited to, the enforcement of all statutes of the State of Kansas, all criminal and traffic city ordinances except as set out in paragraph 8 hereof. The COUNTY agrees to (1) maintain a county jail at the Phillips County Courthouse, Phillipsburg, Kansas, with a twenty-four (24) hour jail, (2) provide and maintain a twenty-four (24) hour dispatch radio communications center, (3) maintain radio and telephone logs, (4) record complaints and arrests (5) make investigation files, (6) perform regular traffic patrolling throughout the city and particularly in school zones, (7) business surveillance during non-business hours, and (8) general enforcement of duly passed city ordinances except as provided in paragraph 8 hereof.

4. The rendition of such services, the standards of performance, the discipline of officers, and other matters incident to the performance of such services and the control of personnel so employed, is the sole responsibility of the COUNTY. In the event of dispute between the parties and to the extent of duties and functions to be rendered hereunder, or the level or manner of performance of such service, the determination thereof made by the Sheriff of the County shall be final and conclusive as between the parties hereto. Subject, however, to the provisions of Paragraphs 9,10, and 11 hereof.
5. The CITY agrees to provide a Municipal Court System with the following standards.
  - A. A Municipal Judge;
  - B. An attorney to prosecute all contested cases;
6. For the purpose of performing said functions, the COUNTY shall furnish and supply all necessary labor, supervision equipment, maintenances, communication facilities and supplies necessary to maintain the level of service to be rendered hereunder. The Sheriff will inform the City of the Sheriff's Office activities within the City boundaries and the Sheriff shall be available to answer questions concerning law enforcement activities within the City of Phillipsburg.
7. The CITY shall not be liable for the payment of any salaries, wages or other compensations to any COUNTY personnel performing services hereunder for said CITY, or any liability other than that provided for in this contract. The CITY shall not be liable for compensation or indemnity to any employee for injury or sickness arising out of his employment. The CITY shall not be required to reimburse the COUNTY for any meals, or care of prisoners, or for any medical expenses incurred for prisoners.
8. The Sheriff shall not perform any administrative or quasi-administrative functions of the CITY which, by way of example, shall include but not limited to enforcement of zoning ordinances, building codes, commercial sign regulations, animal control, or weed control. The COUNTY shall not perform any of the functions normally performed by the Court Clerk. With the exception that, the Phillis County Sheriff agrees to serve no more than 12 CITY ordinance violation letters issued by the CITY compliance officer per calendar month.



# Johnson Center Cleaning Specifications

## CLEAN UP CHECKLIST

### **General areas**

- ☐ Carefully take down any decorations or signage present.
- ☐ Remove any trash or debris from the surroundings.
- ☐ Sweep or vacuum the floors thoroughly.
- ☐ Wipe down all surfaces and furniture.
- ☐ Conduct a thorough check for any damages in all spaces and address them.

### **KITCHEN**

- ☐ All surfaces and the sink area should be cleared, wiped down and sanitized. This includes wiping spills/grease from front of cabinets.
- ☐ Wipe down all appliances, countertops, and sinks using a disinfectant cleaner
- ☐ Floors swept and mopped.
- ☐ Wipe spills & food from inside the refrigerator / freezer.
- ☐ Return all Johnson Center utensils to proper space.
- ☐ Remove all food from the kitchen, including any food left in our refrigerator / Freezer or on our counters.
- ☐ Empty garbage cans.
- ☐ Put new garbage bags in the kitchen cans.

### **MAIN EVENT SPACE**

- ☐ Remove all decor, florals and accessories, dispose of as needed.
- ☐ Remove any table linens or table coverings.
- ☐ Wipe all tables, benches and chairs with a disinfectant / cleaner

# Johnson Center Cleaning Specifications

## CLEAN UP CHECKLIST

### **MAIN EVENT SPACE (cont.)**

- ☐ Remove all trash
- ☐ Put new garbage bags in cans.
- ☐ Main event room floors are to be swept, paying attention to corners and under furniture, and mopped clean
- ☐ Wipe off cabinet faces once a month with cleaner / Disinfectant.
- ☐ Ensure that the sound system and television are turned off
- ☐ Furniture returned to original state
- ☐ Surfaces wiped
- ☐ Ledges and tabletops cleaned
- ☐ All trash is collected
- ☐ All dishes are collected and washed
- ☐ Folding tables are folded up and stored
- ☐ Event chairs are stacked and stored.
- ☐ Please take a pictures of the space if there are any concerns with the space before correcting.
- ☐ Notify City Clerk if there are any rental items left in the center, and if the center was not cleaned after the event / activity was over.

# Johnson Center Cleaning Specifications

## CLEAN UP CHECKLIST

### **RESTROOMS**

- ☐ Clear all counter surfaces and wipe down
- ☐ Clean floors and countertops.
- ☐ Sanitize toilets, sinks, and countertops with disinfectant.
- ☐ Sweep / mop the floors.
- ☐ Empty trash cans and replace liners as needed.

### **SIDE PORCH / FRONT AREA**

- ☐ Any litter left outside should be picked up and put into trash cans.
- ☐ Remove any trash left behind in the parking area.
- ☐ Remove all decorations and signage.

### **Final walkthrough**

- ☐ Walk through all areas of the venue to make sure everything is clean.
- ☐ Address any missed items or areas.
- ☐ Document any damage, missing items and any concerns

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## Office Cleaning

August 14, 2025

Guide to Office Cleaning

### **Office Cleaning Plan**

- Begin by dusting the general reception area, wipe down flat surfaces, and spot clean glass surfaces.
- Clean and disinfect areas frequently touched surfaces such as electronics, light switches, and door knobs
- Straighten up chairs
- Empty, clean trash cans and replace liners
- Sweep or vacuum all floors and rugs, mop hard wood or tile floors.
- Wipe / dust office chairs (monthly).

### **Kitchenette**

Kitchenette should be cleaned at least once weekly.

- Clean and disinfect the countertops, microwave, small appliances, outside of the refrigerator, and the sink area
- Vacuum or sweep and mop the floors
- Restocks the community items,
- Take out the trash, and replace the garbage bag

### **Bathrooms**

Cleaning and disinfection

- Clean the sink and countertops,
- Clean glass surfaces and mirrors,
- Disinfect all surfaces
- Clean and disinfect the entire toilet bowl
- Mop the floors, replenish toiletries,
- Empty trash and replace the garbage bags

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#### Add Ons:

- Vacuuming Front Office every day
- Empty all trash receptacles and replace liners. Every day
- Full Cleaning of bathrooms and kitchenette every day.
- Clean light lens ( Semi annual)

#### Variables

Flexibility to add and remove Cleaning Tasks based on City office's events. Here are some examples of add-ons to your service:

- Post-Construction or Renovation Cleaning
- Moving-in or Moving-out Cleaning
- COVID-19 Disinfection Cleaning
- After Party or Event Cleaning
- Deep Cleaning- Seasonal, after major repairs in the office or a deep cleaning (Semi Annual).
- Window Cleaning



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## Equipment

- **Paper Towels**
- **Gloves-**
- **Toilet brush-**
- **Duster-** Microfiber dusters with washable covers for a more sustainable cleaning
- **Mop-** Professional flat mop with a 18" head (minimum) that fits microfiber pads. It's not only sustainable but the most efficient way to really clean your floors.
- **Vacuum-** Highly-rated commercial vacuum with HEPA filtration to get rid of allergens and viruses (recommended by CDC). **City to provide.**

## Pricing Structure

### Square Footage Pricing

Price your service based on the layout of the city office, Johnson Center, and the airport, the requirements for the city auditorium will be determined once construction in the space is completed and the requirements are determined.

### Expectations

- A high-quality basic plan.
- High-traffic areas are cleaned on every service
- Includes a defined number of hours per week.

### Basic Plan

- Vacuuming every week.
- Mopping every week.
- Wiping flat surfaces with disinfectant
- Cleaning workstations weekly, dust and wipe down with disinfectant.
- Spot Cleaning glass doors weekly.
- Full Cleaning of bathrooms and kitchenette weekly.
- Empty all trash receptacles and replace liners. Weekly

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## Airport Cleaning

August 14, 2025

### Guide to Airport Cleaning

#### **Airport Cleaning Plan**

- Begin by dusting the general reception area and conference room,
- wipe down flat surfaces, and spot clean glass surfaces.
- Clean and disinfect areas frequently touched surfaces such as electronics, light switches, and doorknobs
- Straighten up chairs
- Empty, clean trash cans and replace liners
- Sweep or vacuum all floors and rugs, mop hard wood or tile floors.
- Wipe down chairs, furniture in lobby and conference room ( Monthly)

#### **Kitchenette**

Kitchenette should be cleaned at least once weekly.

- Clean and disinfect the countertops, microwave, small appliances, outside of the refrigerator, and the sink area
- Vacuum or sweep and mop the floors
- Restocks the community items,
- Take out the trash, and replace the garbage bag

#### **Bathrooms**

Cleaning and disinfection

- Clean the sink and countertops,
- Clean glass surfaces and mirrors,
- Disinfect all surfaces
- Clean and disinfect the entire toilet bowl
- Mop the floors, replenish toiletries,
- Empty trash and replace the garbage bags

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## **Equipment**

- **Paper Towels**
- **Gloves-**
- **Toilet brush-**
- **Duster-** Microfiber dusters with washable covers for a more sustainable cleaning
- **Mop-** Professional flat mop with a 18" head (minimum) that fits microfiber pads. It's not only sustainable but the most efficient way to really clean your floors.
- **Vacuum-** Highly-rated commercial vacuum with HEPA filtration to get rid of allergens and viruses (recommended by CDC). **City to provide.**

## **Pricing Structure**

Price your service based on the layout of the city office, Johnson Center, and the airport, the requirements for the city auditorium will be determined once construction in the space is completed and the requirements are determined.

## **Expectations**

- A high-quality basic plan.
- High-traffic areas are cleaned on every service
- Includes a defined number of hours per week.

## **Basic Plan**

- Vacuuming every week.
- Mopping every week.
- Wiping flat surfaces with disinfectant
- Cleaning workstations weekly, dust and wipe down with disinfectant.
- Spot Cleaning glass doors weekly.
- Full Cleaning of bathrooms and kitchenette weekly.
- Empty all trash receptacles and replace liners. Weekly

## **Add Ons:**

- Vacuuming Lobby every day
- Empty all trash receptacles and replace liners. Every day
- Full Cleaning of bathrooms and kitchenette every day

## **Variables**

Flexibility to add and remove Cleaning Tasks based on City office's events. Here are some examples of add-ons to your service:

- Post-Construction or Renovation Cleaning
- Moving-in or Moving-out Cleaning
- COVID-19 Disinfection Cleaning
- After Party or Event Cleaning
- Deep Cleaning- Seasonal, after major repairs in the office or a deep cleaning (Semi Annual).
- Window Cleaning

EXHIBIT "A"

CITY OF ALMA

FULL TIME WAGE SCHEDULE

<u>JOB CLASSIFICATION</u>	<u>SALARY RANGE</u>
City Administrator	37,000 – 100,000
City Treasurer	24,000 – 66,000
City Clerk	22,000 – 45,000
Utility Superintendent & Other Dept. Super.	33,000 – 77,000
Gas Superintendent	33,000 – 64,000
Water Superintendent	33,000 – 64,000
Wastewater/Street Superintendent	33,000 – 64,000
Sanitation Superintendent	28,000 – 57,000
Utility Floater	21,000 – 45,000
Golf Groundskeeper	61,477.43
Library Director	27,300.00

PART-TIME WAGE SCHEDULE

<u>JOB CLASSIFICATION</u>	<u>WAGE/HOURLY RATE/RANGE</u>
Mayor	3,000.00
Council Members (4)	2,600.00
Zoning Administrator	1,300.00
Golf Clubhouse Managers (2)	6,000 – 10,200
Golf Bartenders	9.00
Golf Janitorial	20.00 – 30.00
Grounds Caretakers (2)	11.00 – 15.00
Library Aids (2)	9.50 – 10.50

POOL WAGE SCHEDULE

<u>JOB CLASSIFICATION</u>	<u>HOURLY RATE</u>
Pool Co-Managers	20.00
Swim Team Coach	13.79
Assistant Swim Team Coach	9.50
Lifeguard – 1 <sup>st</sup> year	10.00
Lifeguard – 2 <sup>nd</sup> year	12.50
Pool Co-Managers, Swim Team Coach, Asst Swim Team Coach - 2% increase each subsequent year	
3 <sup>rd</sup> year Lifeguards and after – \$0.25 increase each subsequent year	





**SHAREHOLDERS:**

Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon  
Jamie L. Clemans  
Travis L. Arnold

August 20, 2025

Honorable Mayor and City Council  
City of Alma  
P.O. Box 468  
Alma, NE 68920

We are pleased to confirm our understanding of the services we are to provide for the City of Alma for the year ended September 30, 2025.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Alma as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Alma's 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. As part of our engagement, we will apply certain limited procedures to the City of Alma's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Alma's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and

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Suite A

P.O. Box 1407

Grand Island, NE 68802

P 308-381-1810

F 308-381-4824

EMAIL [cpa@gicpas.com](mailto:cpa@gicpas.com)

A PROFESSIONAL  
CORPORATION

reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Combining Statements of Revenues and Expenditures – General Fund Departments
2. Combining Financial Statements – Nonmajor Governmental Funds

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records of the City of Alma and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of assets, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Revenue recognition
- 3) Accrued compensated absences

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Alma's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information are reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with a modified cash and accrual basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information



from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.



Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Other Services**

We will also assist in preparing the financial statements and related notes and maintaining the depreciation schedules of the City of Alma in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also assist in preparing the budget of the City of Alma in conformity with the cash basis of accounting based on the information you provide. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, depreciation schedules, and budget services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, related notes, depreciation schedules, budget, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, related notes, depreciation schedules, and budget, and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel is unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the City of Alma; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of AMGL, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of AMGL P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Michael E. Hoback, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 13, 2025.

This assignment will be undertaken at our regular hourly rates, inclusive of any out-of-pocket expenses. We estimate our fee for the audit will not exceed \$14,750. We will bill 40 percent of the audit fee upon completion of the audit fieldwork, with the balance of the audit fee billed as work is completed, approximately every four weeks. Payment is due within 30 days of the invoice date. This engagement does not include any services not specifically included in this letter. Additional services that you may request will be subject to arrangements made at the time requested.

Please keep in mind that the cost is directly related to the amount of time spent and understand that we will make every effort to keep our time at a minimum while not sacrificing the standard of work that is required to ensure that a meaningful report is issued. We are dedicated to the principle of offering timely, professional services at the lowest possible cost. In that light, please understand that our estimate of cost is based on this philosophy and that if time requirements are less than projected, the cost will be proportionately smaller and vice versa.

Whenever possible, we will utilize your staff to reduce our time and the related cost for services. To maximize the use of our time at your office, we will provide a list of schedules to be prepared and procedures that need to be performed prior to our arrival.

Should we become involved in a regulatory agency investigation or judicial proceeding as a result of this engagement, and are not determined to be liable, you agree to indemnify and hold us harmless with respect to all expenses, costs, legal fees and charges for the time of our people incurred in connection therewith.

We look forward to providing the services described in this letter, as well as other accounting services agreeable to us both. In the unlikely event that any differences concerning our services or fees should arise that are not resolved by mutual agreement, we both recognize that the matter will probably involve complex business or accounting issues that would be decided equitably to both parties by a judge hearing the evidence without a jury. Accordingly, you and we agree to waive any right to a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services or fees.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report is available on the AICPA website.

## **Reporting**

We will issue written reports upon completion of our audit of the City of Alma's financial statements. Our reports will be addressed to the City Council of the City of Alma. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Alma is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Alma and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you

Honorable Mayor and City Council  
City of Alma  
August 20, 2025  
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agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

**AMGL, P.C.**



Marcy J. Luth, CPA

ml/dkk/01295

Enclosure

**RESPONSE:**

This letter correctly sets forth the understanding of the City of Alma.

Management signature: \_\_\_\_\_

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

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