

**City of Franklin**  
**City of Franklin Regular Meeting**  
**February 14, 2023 7:30 PM City Hall**

A Copy of the "Open Meetings Act" is posted in the Council Room  
This Agenda can be changed up to 24 hours prior to meeting time per open meeting law.

The Board may enter into closed session to discuss any matter on this agenda when it is determined by the council that it is clearly necessary for protection of the public interest or the prevention of needless injury to the reputation of an individual and if such an individual has not requested a public meeting, or as otherwise allowed by law. A closed session shall be limited to the subject matter for which the closed session was called. If the motion to close passes, the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session.

It is the intention of the Board to take up the items on the agenda in sequential order. However, the Board reserve the right to take up matters in a different order to accommodate the schedules of the board members, persons having items on the agenda, and the public.

1. **Call Meeting to Order Roll Call**
2. **Verification of Open Meetings Notice**
3. Mayor Communications
4. **Consent Agenda**
  - 4.a. Minutes of the previous meetings
  - 4.b. Treasurer's Report
  - 4.c. Budget Report
  - 4.d. **Bank Balances: UPDATE ON CD CHANGES**
    - Cornerstone Bank
    - South Central State Bank
    - Farmers State Bank
  - 4.e. Freedom Claims Monthly Claims Analysis Report
  - 4.f. Payroll
  - 4.g. Claims
5. **Discussion and Action Items**
  - 5.a. Discussion and action on Audit Report from AMGL
  - 5.b. Discussion on report for the yearly report from Amanda Shelton, Librarian
  - 5.c. Discussion and action on a bid from IPL for 196 - 95 gallon master cart for \$14,954.10 with freight.
  - 5.d. Discussion and action on purchasing a baler from City of Red Cloud
  - 5.e. Discussion and action on a nuisance abatement agreement with SCEDD for nuisance program
  - 5.f. Discussion and action on Spring Clean up for 2023
  - 5.g. Discussion and action on LARM Board member appointment
    - Raquel Felzien

- 5.h. Discussion and action permits: Stove's Storage LLC; new structure
- 5.i. Discussion and action at a public hearing for the renewal of liquor licenses for the following businesses:
  - **Casey's Retail Company - Store #1595** - Franklin NE - Class D - alcoholic liquor off sale
  - **Premier Stop - Franklin** - Class B -Beer off sale only
  - **Rightway Grocery - SK Inc** - Class D - alcoholic liquor off sale
- 5.j. Discussion and action on C & D landfill life expectancy
- 5.k. Discussion and action on a conditional offer to John Spangler as a trainee for the Police Department
- 5.l. Discussion and action on wages for the Chief of Police - Jennifer Woodis
- 6. **Resolution**
  - 6.a. Resolution 2023-01 Nuisance Officer
- 7. **Ordinances**
  - 7.a. Ordinance - Dog Ordinance
- 8. **Closed session** - Discussion on purchase agreements for property at 201 14th Ave
- 9. Motion to return to open session
- 10. Discussion and action on the purchase agreement on 201 14th Ave
- 11. **Adjourn**

Franklin, Nebraska  
January 10, 2023

A meeting of the Mayor and Council of the City of Franklin, Nebraska was held at City Hall in said City on January 10, 2023, at 7:30 PM

Upon roll call, the following Council members were in attendance: Fred Beall, Kasey Loschen, Dave Platt, Sandy Urbina.

Kasey Loschen gave notice that a copy of the Open Meetings Act was properly posted in the Council Chambers.

Notice of this meeting was simultaneously given to the all members of the City Council and a copy of their acknowledgement of receipt of the notice and agenda was communicated in the advance notice as in the notice to the Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Mayor Communications: Employee recognition dinner will be Saturday January 21, 2023. Merry and Bright winners were: Patty Johnson and Doris Platt tied for 1<sup>st</sup> place, receiving \$75 each, and Elise Gladden received 3<sup>rd</sup> place for \$25 off their January utility bill.

Motion made by Sandy Urbina, seconded by Fred Beall to approve and/or receive the items on the Consent Agenda and to waive the oral reading of the minutes and have Raquel Felzien and Margaret Siel make changes to CD's as needed. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea  
Yea: 4, Nay: 0

AFLAC	INS	735.92
BAKER & TAYLOR	SUPP	429.42
BCBS	INS	12623.41
BLACK HILLS	GAS	159.24
BOB'S AUTO	MAINT	165.00
BUSINESS WORLD	SUPP	79.00
CAPIAN CREATES	FEE	474.98
CENTRAL DIST HEALTH	FEE	86.00
CHRISTIE MALL	SERV	112.50
CITY OF HOLDREGE	DISP.FEE	2331.22
CLEAN HARBORS	FEE	2296.75
CPI	FUEL	4165.09
DELTA DENTAL	INS	503.88
DUNCAN WELDING	SUPP	112.05
EFTPS	PAYROLL	8739.24
ELECTRIC FUND	ELECTIRCITY	5047.47
FRANLIN AUTO	SUPP	925.96
FRANKLIN CO CHRONICLE	FEE	467.89

FRANKLIN SHERIFF	FEE	260.00
FRANLIN PUBLIC SCHOOL	FEE	140.00
FREEDOM CLAIMS	FEE	2468.00
GERDES FEED	SUPP	90.70
GLENWOOD TELE.	PHONE	558.45
GLOBE LIFE	INS	78.31
GOLDSTAR	MAINT	1998.74
HAROLD K. SCHOLZ CO	MAINT	9801.51
HOLMES PLBG & SUPP	SUPP	287.00
HOMETOWN LEASING	FEE	344.19
INLAND TRUCK	MAINT	14.91
JEO CONSULTING	FEE	1000.00
JIM'S OK TIRE	MAINT	1291.30
MADISON LIFE	INS	57.51
MCQUAY LAW	FEE	1400.00
MG TRUST	FEE	4680.48
MICHAEL TODD	SUPP	910.89
MID-STATES	FEE	100.00
MUNICIPAL SUPPLY	SUPP	1467.91
NE DEPT OF REV	SALES TAX	5786.02
NEO POST	FEE	700.00
NE PUBLIC HEALTH	FEE	160.00
ONE CALL	FEE	33.36
PEOPLE MAG	FEE	104.00
PAYROLL	PAYROLL	28083.79
PITSTOP	FUEL	632.59
PLANK'S HDWE	SUPP	455.11
R & R SALES	SUPP	6.28
RIGHTWAY	SUPP	159.83
S.E. SMITH	SUPP	2121.02
SAHLING	MAINT	3095.27
SCHMIDT COMPUTERS	FEE	130.00
SOUTH CENT. ECON.	FEE	5000.00
SOUTHERN POWER	POWER	50363.03
SPARQDATA	FEE	4100.00
TLC PEST	FEE	170.00
U.S. BANK	SUPP	1877.83
VERIZON	FEE	287.56
VSP	INS	179.21
WAPA	POWER	5755.01
WILSON FLOORING	CDA GRANT	2447.65
TOTAL \$		178,052.48

Motion made by Sandy Urbina, seconded by Fred Beall to approve LARM changes on the property valuations and approve Cyber Security coverage for one million dollars. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Fred Beall, seconded by Sandy Urbina to approve South Central Economic Development District membership for 2023 for \$5,000. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Fred Beall to appoint 2023 Board of Directors representatives Raquel Felzien and Michelle Kahrs as the alternative representative for South Central Economic Development District. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Fred Beall, seconded by Sandy Urbina to approve 2022 Certificate of Compliance from State of Nebraska Department of Transportation. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Fred Beall to 2023 Maintenance agreement with State of Nebraska Dept of Transportation. Attachments B and C. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Fred Beall, seconded by Dave Platt to approve permits: John Menichetti, addition to existing structure. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Fred Beall, seconded by Dave Platt to approve hiring Jerry Archer as a part time police officer at \$15.50 per hour. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Discussion on Viaero Fiber Network construction plans to bury fiber in the right of ways around Franklin. This project is possibly going to start in the second quarter of 2023.

Motion made by Sandy Urbina, seconded by Fred Beall to table the quote McGill Restoration until further notice. Motion Tabled.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Fred Beall, seconded by Sandy Urbina to table the Safety Policy until further notice. Motion Tabled.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Fred Beall to table dog ordinance until further notice. Motion Passed.

Beall: Yea, Loschen: Yea, Platt: Yea, Urbina: Yea

Yea: 4, Nay: 0

Adjourn meeting at 9:55 PM

ATTEST:

APPROVED:

\_\_\_\_\_  
Raquel Felzien, City Clerk

\_\_\_\_\_  
Kasey Loschen, Council President

Franklin, Nebraska  
February 6, 2023

A meeting of the Mayor and Council of the City of Franklin, Nebraska was held at City Hall in said City on February 6, 2023, at 7:00 PM

Upon roll call, the following Council members were in attendance: Margaret Siel, Fred Beall, Kasey Loschen, Sandy Urbina, **Absent:** Dave Platt.

Mayor Siel gave notice that a copy of the Open Meetings Act was properly posted in the Council Chambers.

Notice of this meeting was simultaneously given to the all members of the City Council and a copy of their acknowledgement of receipt of the notice and agenda was communicated in the advance notice as in the notice to the Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Discussion with the potential buyers of the city lot located at 201 14<sup>th</sup> Ave. Richard Cueller; Quinn & Monica Coldiron; Bruce Barwick.

Discussion on quotes for 613 and 615 15<sup>th</sup> Ave building. Steve Powell of Tru-Built Construction has received several quotes for the repairs of the building. Steve is going to work on one quote and submit it hopefully by March 14, 2023 meeting.

Adjourn at 8:47 PM

ATTEST:

APPROVED:

\_\_\_\_\_  
Raquel Felzien, City Clerk

\_\_\_\_\_  
Margaret Siel, Mayor

Franklin Public Library  
Board of Trustees  
Regular Meeting  
December 5, 2022

The meeting was called to order at 7:00 p.m. by President Joan Dorn. In attendance, were Trustees Joan Dorn, Melinda Siel, Linda Herrick , and Librarian Amanda Shelton. Absent: Susie Headrick and Angel Dreher Visitors: None.

Open Meetings Act posted.  
Notice of Meeting posted.

Joan presented the agenda. The minutes of the October meeting were read. Linda made a motion and Joan seconded the motion to approve the agenda and minutes. Motion carried 3-0.

Correspondence & Communication:  
Holiday Hours will be December 23 and January 30 10-2  
December 24 and January 31 closed  
December 26 and January 2 closed

No visitor comments

Librarian Report:

Amanda reported there is a need for media drop box for after hour returns. Melinda moved and Joan seconded the motion to have Amanda inquire getting a bid to have a drop box installed.

Circulation statistics for September and October were reviewed.

There were no committee reports.

Other items of interest:

There was no other business. Melinda made a motion to adjourn and Linda seconded the motion. Motion carried 3-0

Meeting adjourned at 7:25 p.m. The next regular meeting will be February 6, 2023

Melinda Siel, Secretary

Franklin Public Library  
Board of Trustees  
Regular Meeting  
February 6, 2023

The meeting was called to order at 7:00 p.m. by President Joan Dorn. In attendance, were Trustees Joan Dorn, Melinda Siel, Linda Herrick, Susie Headrick and Librarian Amanda Shelton. Absent: Visitors: None.

Open Meetings Act posted.  
Notice of Meeting posted.

Melinda called for the election of officers for 2023. Joan Dorn was nominated for President. Susie Headrick was nominated for Vice President. Melinda Siel was nominated for Secretary. A motion was made by Linda and seconded by Joan to approve nominations. Motion carried to elect officers 3-0.

Joan presented the agenda. The minutes of the December meeting were read. Linda made a motion and Joan seconded the motion to approve the agenda and minutes. Motion carried 3-0.

Correspondence & Communication:

Youth Grant for Excellence was received in the amount of \$1,008.00 the funds will go to support the summer reading program.

Library Improvement grant was received in the amount of \$563.00 the funds will go to support the maker space area.

The Internship grant was not received for this year.

No visitor comments

Librarian Report:

Monday hours of operation was discussed. Currently the hours are 1-8 pm. Melinda moved to change Monday hours to 10:00am - 6:00 pm beginning March 6, 2023, Susie seconded the motion. Motion carried 3-0.

Melinda moved we change our board meeting time to 6:00 pm beginning with our April 3, 2023 meeting, Susie seconded the motion. Motion carried 3-0

Library programs scheduled after school will be cancelled if there is no school or an early school out due to weather.

Amanda is still looking into options for the media drop box. No action has been taken.

Circulation statistics for November and December were reviewed.

There were no committee reports.

Other items of interest:

There was no other business. Melinda made a motion to adjourn and Linda seconded the motion. Motion carried 3-0

Meeting adjourned at 7:35 p.m. The next regular meeting will be April 3, 2023

Melinda Siel, Secretary

**TREASURER'S REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

FUND#	TITLE	LAST REPORT ON HAND	EXPENSES	REVENUE	CHANGE IN LIABILITIES	CASH RESERVES
01	ELECTRIC	1,529,655.30	83,988.16	113,723.38	848.10	1,560,238.62
02	WATER	701,793.23	12,277.11	20,025.83	857.15	710,399.10
03	SEWER	499,465.57	6,502.74	9,928.21	795.74	503,686.78
04	SANITATION/WASTE REDUC	344,986.38	17,893.73	16,359.02	319.28	343,770.95
05	GENERAL	476,568.58	446,130.35	30,392.83	2,787.19	63,618.25
11	STREET EQUIP SINKING	.00	.00	.00	.00	.00
12	STREET	369,548.76	15,296.13	18,966.29	1,189.28	374,408.20
13	DEBT SERVICE	.00	.00	.00	.00	.00
15	COMMUNITY BETTERMENT	959.69	.00	.00	.00	959.69
16	CDA	378,282.73	4,219.66	2,937.27	.00	377,000.34
17	CDBG GRANTS	20,294.97	.00	.00	.00	20,294.97
99	SELF INSURANCE	43,692.66	.00	.00	.00	43,692.66
Report Total		4,365,247.87	586,307.88	212,332.83	6,796.74	3,998,069.56

**TREASURER'S REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT TITLE	LAST REPORT ON HAND	RECEIVED	DISBURSED	BALANCE
CASH - ELECTRIC	73,053.41	120,403.63	89,820.31	103,636.73
CASH - WATER	168,859.09	21,288.57	12,682.70	177,464.96
CASH - SEWER	224,557.98	10,881.22	6,660.01	228,779.19
CASH - SANITATION	133,454.12	13,300.03	17,356.39	129,397.76
CASH - WASTE REDUCTION	25,122.11-	3,091.44	250.51	22,281.18-
CASH - GENERAL	22,821.01	30,392.83	443,343.16	390,129.32-
SUMMER RECREATION CASH	.00	.00	.00	.00
STREET EQUIP SINKING CASH	.00	.00	.00	.00
CASH - STREET	369,433.85	18,966.29	14,106.85	374,293.29
CASH	.00	.00	.00	.00
KENO CASH	.00	.00	.00	.00
CASH - CDA	378,282.73	2,937.27	4,219.66	377,000.34
<b>TOTAL CHECKING FSB 755975</b>	<b>1,345,340.08</b>	<b>221,261.28</b>	<b>588,439.59</b>	<b>978,161.77</b>

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
ADMIN DEPARTMENT						
05-00-4100	PROPERTY TAX	14,870.61	21,770.18	13.10	144,378.86	166,149.04
05-00-4103	CITY SALES TAX	8,811.84	35,454.22	28.36	89,545.78	125,000.00
05-00-4211	STATE EQUALIZATION PYMT		21,116.14	17.59	98,897.37	120,013.51
05-00-4300	INTEREST				5,000.00	5,000.00
05-00-4305	MISC REVENUES		2,314.44	15.43	12,685.56	15,000.00
05-00-4310	DOG LICENSE/IMPOUND FEES	655.00	715.00	47.67	785.00	1,500.00
05-00-4320	LIQUOR/TOBACCO LICENSE		1,550.00	44.29	1,950.00	3,500.00
05-00-4340	FINES & FEES	453.00	3,548.14	70.96	1,451.86	5,000.00
05-00-4348	MOSQUITO SPRAYING/BLOOMINGTON		162.75	32.55	337.25	500.00
05-00-4380	FRANCHISE FEES	3,508.38	3,508.38	70.17	1,491.62	5,000.00
	ADMIN TOTAL	28,298.83	90,139.25	20.18	356,523.30	446,662.55
SUMMER RECREATION DEPARTMENT						
05-01-4010	BALL PARK REGISTRATIONS				1,200.00	1,200.00
05-01-4014	BALL PARK ADMISSIONS				3,000.00	3,000.00
05-01-4016	BALL PARK CONCESSIONS		298.65		298.65	
05-01-4640	SUMMER REC DONATIONS				5,000.00	5,000.00
	SUMMER RECREATION TOTAL	.00	298.65	3.25	8,901.35	9,200.00
POOL DEPARTMENT						
05-03-4014	POOL ADMISSIONS				5,000.00	5,000.00
05-03-4016	POOL CANDY				1,500.00	1,500.00
05-03-4017	SWIMMING LESSONS				1,500.00	1,500.00
05-03-4108	SWIM TEAM REVENUE				500.00	500.00
	POOL TOTAL	.00	.00	.00	8,500.00	8,500.00
PARK DEPARTMENT						
05-04-4015	RV PARK INCOME		714.78	47.65	785.22	1,500.00
	PARK TOTAL	.00	714.78	47.65	785.22	1,500.00
LIBRARY DEPARTMENT						
05-08-4018	LIBRARY INCOME	94.00	466.20	18.65	2,033.80	2,500.00
05-08-4305	MISC REVENUE - LIBRARY		256.98	10.28	2,243.02	2,500.00
	LIBRARY TOTAL	94.00	723.18	14.46	4,276.82	5,000.00
CEMETERY DEPARTMENT						
05-11-4020	CEMETERY INCOME	2,000.00	4,325.00	43.25	5,675.00	10,000.00
	CEMETERY TOTAL	2,000.00	4,325.00	43.25	5,675.00	10,000.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	GENERAL TOTAL	30,392.83	96,200.86	20.01	384,661.69	480,862.55
ADMIN DEPARTMENT						
12-00-4100	PROPERTY TAX - STR				154,370.00	154,370.00
12-00-4230	HIGHWAY ALLOCATIONS - STR	15,076.75	57,266.43	409.05	43,266.43-	14,000.00
12-00-4231	MOTOR VEHICLE FEES - STR	1,810.15	5,322.53		5,322.53-	
12-00-4321	ROAD TAX - STR	371.50	535.98	15.31	2,964.02	3,500.00
12-00-4331	MOTOR VEHICLE SALESTAX RECEIPT	1,707.89	10,035.71	50.18	9,964.29	20,000.00
12-00-4400	SALE OF EQUIPMENT				2,500.00	2,500.00
	ADMIN TOTAL	18,966.29	73,160.65	37.64	121,209.35	194,370.00
	STREET TOTAL	18,966.29	73,160.65	37.64	121,209.35	194,370.00
16-00-4103	CDA CITY SALES TAX REVENUE	2,937.27	11,830.04	32.86	24,169.96	36,000.00
	ADMIN TOTAL	2,937.27	11,830.04	32.86	24,169.96	36,000.00
	CDA TOTAL	2,937.27	11,830.04	32.86	24,169.96	36,000.00
	TOTAL REVENUE	52,296.39	181,191.55	25.48	530,041.00	711,232.55
SUMMER RECREATION DEPARTMENT						
05-01-5010	FUEL				200.00	200.00
05-01-5040	ELECTRICITY BALL PARK		62.85	31.43	137.15	200.00
05-01-5110	SALARIES- SUMMER REC				2,500.00	2,500.00
05-01-5111	UMPIRE FEES				2,000.00	2,000.00
05-01-5120	FICA				300.00	300.00
05-01-5150	PLAYER INSURANCE				400.00	400.00
05-01-5280	UNIFORMS				500.00	500.00
05-01-5320	MATERIALS/SUPPLIES		182.85	12.19	1,317.15	1,500.00
05-01-5321	EQUIPMENT				2,500.00	2,500.00
05-01-5350	PRINTING				200.00	200.00
05-01-5420	MAINT/REPAIRS		68.15	4.54	1,431.85	1,500.00
05-01-5450	FEES/DUES				300.00	300.00
05-01-5610	SUMMER RECREATION MISC EXPENSE				500.00	500.00
05-01-5800	CAPITAL OUTLAY- SUM REC				5,000.00	5,000.00
	SUMMER RECREATION TOTAL	.00	313.85	1.78	17,286.15	17,600.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
<b>POOL DEPARTMENT</b>						
05-03-5010	FUEL - PARK				100.00	100.00
05-03-5020	PHONE - POOL		84.52-	16.90-	584.52	500.00
05-03-5030	NATURAL GAS - POOL		37.30	14.92	212.70	250.00
05-03-5040	ELECTRICITY - POOL		440.08	29.34	1,059.92	1,500.00
05-03-5110	SALARIES - POOL				35,000.00	35,000.00
05-03-5120	FICA EXPENSE - POOL				2,750.00	2,750.00
05-03-5140	PROFESSIONAL - POOL		433.16	28.88	1,066.84	1,500.00
05-03-5150	INSURANCE - POOL	183.08	3,591.29	119.71	591.29-	3,000.00
05-03-5310	CHEMICALS - POOL				8,000.00	8,000.00
05-03-5320	MATERIAL/SUPPLIES - POOL		44.99	1.50	2,955.01	3,000.00
05-03-5420	MAINTENANCE & REPAIRS - POOL		63.52	.35	17,936.48	18,000.00
05-03-5440	SCHOOLING - POOL				500.00	500.00
05-03-5450	FEES & DUES - POOL				600.00	600.00
05-03-5610	MISC EXPENSE - POOL				300.00	300.00
05-03-5611	SWIM TEAM EXPENSES				500.00	500.00
05-03-5630	CONTRACTS & AGREEMENTS - POOL		19.95	7.98	230.05	250.00
05-03-5800	CAPITAL OUTLAY - POOL				1,000.00	1,000.00
	<b>POOL TOTAL</b>	<b>183.08</b>	<b>4,545.77</b>	<b>5.92</b>	<b>72,204.23</b>	<b>76,750.00</b>
<b>PARK DEPARTMENT</b>						
05-04-5010	FUEL - PARK	113.16	532.99	26.65	1,467.01	2,000.00
05-04-5020	PHONE - PARK	34.95	139.80	27.96	360.20	500.00
05-04-5040	ELECTRICITY - PARK	237.75	1,106.30	40.97	1,593.70	2,700.00
05-04-5070	PENSION PLAN - PARK	70.06	245.34	24.53	754.66	1,000.00
05-04-5110	SALARIES - PARK	1,179.05	4,140.82	23.00	13,859.18	18,000.00
05-04-5120	SOCIAL SECURITY - PARK	86.70	296.61	11.86	2,203.39	2,500.00
05-04-5140	PROFESSIONAL - PARK		435.24	29.02	1,064.76	1,500.00
05-04-5150	INSURANCE - PARK	137.31	2,693.47	89.78	306.53	3,000.00
05-04-5151	LIFE INSURANCE - PARK	3.19	130.27	37.22	219.73	350.00
05-04-5160	UNEMPLOYMENT - PARK	2.24	8.46	8.46	91.54	100.00
05-04-5190	HEALTH INSURANCE - PARK	149.27	597.08	17.06	2,902.92	3,500.00
05-04-5192	DENTAL/VISION INS	34.64	129.94	32.49	270.06	400.00
05-04-5280	UNIFORMS - PARK		15.56	7.78	184.44	200.00
05-04-5310	CHEMICALS - PARK				1,500.00	1,500.00
05-04-5320	MATERIALS/SUPPLIES - PARK	32.31	162.84	8.14	1,837.16	2,000.00
05-04-5340	OFFICE EXPENSES - PARK				100.00	100.00
05-04-5420	MAINTENANCE/REPAIRS - PARK	1,789.35	1,882.80	37.66	3,117.20	5,000.00
05-04-5630	CONTRACTS & AGREEMENTS -PARK	28.32	113.28	32.37	236.72	350.00
	<b>PARK TOTAL</b>	<b>3,898.30</b>	<b>12,630.80</b>	<b>28.26</b>	<b>32,069.20</b>	<b>44,700.00</b>
<b>GENERAL DEPARTMENT</b>						
05-05-5010	FUEL - GEN				100.00	100.00
05-05-5020	PHONE - GEN	162.78	663.73	23.70	2,136.27	2,800.00
05-05-5040	ELECTRICITY - GEN	195.71	593.48	23.74	1,906.52	2,500.00
05-05-70	PENSION PLAN - GEN	224.54	919.64	26.28	2,580.36	3,500.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-05-5110	SALARIES - GEN	3,777.24	23,117.35	30.82	51,882.65	75,000.00
05-05-5120	SOCIAL SECURITY - GEN	240.44	1,573.66	27.37	4,176.34	5,750.00
05-05-5140	PROFESSIONAL - GEN	1,434.99	7,284.62	36.42	12,715.38	20,000.00
05-05-5150	INSURANCE - GEN	686.55	13,467.33	89.78	1,532.67	15,000.00
05-05-5151	LIFE INSURANCE - GEN	6.39	25.56	17.04	124.44	150.00
05-05-5160	UNEMPLOYMENT - GEN	2.24	8.46	11.28	66.54	75.00
05-05-5190	HEALTH INSURANCE - GEN	3,023.47	12,119.75	48.48	12,880.25	25,000.00
05-05-5192	VISION/DENTAL INS	153.16	613.11	43.79	786.89	1,400.00
05-05-5280	UNIFORM - GEN		49.12	12.28	350.88	400.00
05-05-5310	CHEMICALS - GEN				500.00	500.00
05-05-5320	MATERIALS/SUPPLIES - GEN	29.87	217.75	8.71	2,282.25	2,500.00
05-05-5340	OFFICE EXPENSES - GEN	65.00	319.57	10.65	2,680.43	3,000.00
05-05-5360	POSTAGE - GENERAL				250.00	250.00
05-05-5420	MAINTENANCE/REPAIRS - GEN	304.98	2,596.47	17.31	12,403.53	15,000.00
05-05-5440	SCHOOLING - GEN	32.25	249.41	8.31	2,750.59	3,000.00
05-05-5450	FEES & DUES - GEN	2,630.50	15,369.83	38.42	24,630.17	40,000.00
05-05-5459	ELECTION EXPENSES - GEN				500.00	500.00
05-05-5610	MISC - GENERAL				5,000.00	5,000.00
05-05-5630	CONTRACTS & AGREEMENTS- GEN	7,563.75	17,846.18	71.38	7,153.82	25,000.00
05-05-5800	CAPITAL OUTLAY - GEN				25,000.00	25,000.00
05-05-5910	TRANSFER EXPENSE - GEN	400,000.00	700,000.00		700,000.00-	
	<b>GENERAL TOTAL</b>	<b>420,533.86</b>	<b>797,035.02</b>	<b>293.65</b>	<b>525,610.02-</b>	<b>271,425.00</b>

POLICE DEPARTMENT

05-06-5010	FUEL - POL	91.09	520.57	11.57	3,979.43	4,500.00
05-06-5020	PHONE - POL	282.23	1,127.39	30.06	2,622.61	3,750.00
05-06-5040	ELECTRICITY	178.22	523.50	26.18	1,476.50	2,000.00
05-06-5070	PENSION PLAN - POL	460.51	1,657.82	36.84	2,842.18	4,500.00
05-06-5110	SALARIES - POL	9,097.17	33,227.10	28.89	81,772.90	115,000.00
05-06-5120	SOCIAL SECURITY - POL	680.88	2,467.53	27.42	6,532.47	9,000.00
05-06-5140	PROFESSIONAL - POL		433.16	17.33	2,066.84	2,500.00
05-06-5150	INSURANCE - POL	457.70	9,079.50	100.88	79.50-	9,000.00
05-06-5151	LIFE INSURANCE - POL	6.39	25.56	10.22	224.44	250.00
05-06-5160	UNEMPLOYMENT - POL	2.24	8.46	3.38	241.54	250.00
05-06-5190	HEALTH INSURANCE - POL	2,146.19	8,584.76	22.59	29,415.24	38,000.00
05-06-5192	DENTAL/VISION INS	150.15	600.60	24.02	1,899.40	2,500.00
05-06-5280	POLICE UNIFORMS				2,500.00	2,500.00
05-06-5320	MATERIALS/SUPPLIES - POL	79.00	79.00	6.58	1,121.00	1,200.00
05-06-5340	OFFICE EXPENSES - POL	65.00	97.50	19.50	402.50	500.00
05-06-5360	POSTAGE - POL		8.09	16.18	41.91	50.00
05-06-5420	MAINTENANCE/REPAIRS - POL	165.00	3,369.44	84.24	630.56	4,000.00
05-06-5440	SCHOOLING - POL				7,000.00	7,000.00
05-06-5450	FEES & DUES - POL		60.00	7.50	740.00	800.00
05-06-5460	DOG BOARDING & EUTHANZING - PO		139.50	69.75	60.50	200.00
05-06-5610	MISCELLANEOUS - POL				350.00	350.00
05-06-5630	CONTRACTS & AGREEMENTS - POL	360.00	1,102.50	15.75	5,897.50	7,000.00
05-06-5799	EQUIPMENT - POLICE		465.82	15.53	2,534.18	3,000.00
05-06-5800	CAPITAL OUTLAY - POL		10,029.40	100.29	29.40-	10,000.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	POLICE TOTAL	14,221.77	73,607.20	32.31	154,242.80	227,850.00
LIBRARY DEPARTMENT						
05-08-5020	PHONE - LIB	109.57	438.68	33.74	861.32	1,300.00
05-08-5040	ELECTRICITY - LIB	328.95	798.38	15.97	4,201.62	5,000.00
05-08-5070	PENSION PLAN - LIB	140.88	563.52	35.22	1,036.48	1,600.00
05-08-5110	SALARIES - LIB	3,317.77	12,949.15	32.70	26,650.85	39,600.00
05-08-5111	SALARIES- CLEANING	50.00	200.00	33.33	400.00	600.00
05-08-5120	SOCIAL SECURITY - LIB	249.11	971.76	32.39	2,028.24	3,000.00
05-08-5140	PROFESSIONAL - LIB		433.16	28.88	1,066.84	1,500.00
05-08-5150	INSURANCE - LIB	91.54	1,795.64	89.78	204.36	2,000.00
05-08-5151	LIFE INSURANCE - LIB	6.39	25.56	25.56	74.44	100.00
05-08-5160	UNEMPLOYMENT - LIB	2.24	8.46	8.46	91.54	100.00
05-08-5190	HEALTH INSURANCE - LIB	545.18	2,180.72	30.29	5,019.28	7,200.00
05-08-5192	DENTAL/VISION INS	47.27	189.08	31.51	410.92	600.00
05-08-5280	UNIFORMS - LIB		27.96	13.98	172.04	200.00
05-08-5310	CHEMICALS - LIB				50.00	50.00
05-08-5320	MATERIALS/SUPPLIES - LIB	378.86	727.90	45.49	872.10	1,600.00
05-08-5340	OFFICE EXPENSES - LIB	129.98	628.56	41.90	871.44	1,500.00
05-08-5420	MAINTENANCE/REPAIRS - LIB	174.73	737.73	12.30	5,262.27	6,000.00
05-08-5440	SCHOOLING - LIB		286.31	23.86	913.69	1,200.00
05-08-5450	FEES & DUES - LIB		500.00	32.26	1,050.00	1,550.00
05-08-5610	MISCELLANEOUS - LIB		56.98	56.98	43.02	100.00
05-08-5630	CONTRACTS & AGREEMENTS - LIB	209.16	1,002.44	50.12	997.56	2,000.00
05-08-5662	SUMMER READING PROGRAM - LIB	21.70	39.15	3.92	960.85	1,000.00
05-08-5800	CAPITAL OUTLAY - LIB		948.40	94.84	51.60	1,000.00
05-08-5801	BOOKS/VIDEOS/MAG.LIB	656.23	2,383.78	39.73	3,616.22	6,000.00
	LIBRARY TOTAL	6,459.56	27,893.32	32.89	56,906.68	84,800.00
CEMETERY DEPARTMENT						
05-11-5010	FUEL - CEM		96.28	8.02	1,103.72	1,200.00
05-11-5020	PHONE-CEMETERY				300.00	300.00
05-11-5070	PENSION PLAN - CEM	31.57	189.16	22.25	660.84	850.00
05-11-5110	SALARIES - CEM	537.20	3,201.54	21.34	11,798.46	15,000.00
05-11-5120	SOCIAL SECURITY - CEM	39.04	227.36	18.56	997.64	1,225.00
05-11-5140	PROFESSIONAL - CEM		433.16	28.88	1,066.84	1,500.00
05-11-5150	INSURANCE - CEM	45.77	897.82	89.78	102.18	1,000.00
05-11-5151	LIFE INSURANCE - CEM	3.20	130.22	13.02	869.78	1,000.00
05-11-5160	UNEMPLOYMENT - CEM	2.24	8.46	11.28	66.54	75.00
05-11-5190	HEALTH INSURANCE - CEM	149.27	597.08	17.06	2,902.92	3,500.00
05-11-5192	DENTAL/VISION INS	25.49	117.27	23.45	382.73	500.00
05-11-5310	CHEMICALS - CEM				200.00	200.00
05-11-5320	MATERIALS/SUPPLIES - CEM				500.00	500.00
05-11-5340	OFFICE EXPENSES - CEM				50.00	50.00
05-11-5420	MAINTENANCE/REPAIRS - CEM		66.48	.74	8,933.52	9,000.00
05-11-5630	CONTRACTS & AGREEMENTS - CEM				100.00	100.00
05-11-5800	CAPITAL OUTLAY - CEM				9,000.00	9,000.00

**BUDGET REPORT**  
CALENDAR 1/2023, FISCAL 4/2023

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	CEMETERY TOTAL	833.78	5,964.83	13.26	39,035.17	45,000.00
	GENERAL TOTAL	446,130.35	921,990.79	120.03	153,865.79-	768,125.00
ADMIN DEPARTMENT						
12-00-5010	FUEL - STR	312.42	3,515.94	35.16	6,484.06	10,000.00
12-00-5020	PHONE - STR	77.73	310.95	19.43	1,289.05	1,600.00
12-00-5040	ELECTRICITY - STR	2,544.86	8,506.39	34.03	16,493.61	25,000.00
12-00-5070	PENSION PLAN - STR	241.93	988.10	32.94	2,011.90	3,000.00
12-00-5110	SALARIES - STR	4,035.52	16,474.01	32.95	33,525.99	50,000.00
12-00-5120	SOCIAL SECURITY - STR	281.15	1,155.97	28.90	2,844.03	4,000.00
12-00-5140	PROFESSIONAL - STR	1,000.00	1,433.16	27.56	3,766.84	5,200.00
12-00-5150	INSURANCE - STR	686.55	13,467.33	96.20	532.67	14,000.00
12-00-5151	LIFE INSURANCE - STR	6.39	25.56	25.56	74.44	100.00
12-00-5160	UNEMPLOYMENT - STR	2.24	8.46	8.46	91.54	100.00
12-00-5190	HEALTH INSURANCE - STR	2,852.54	11,361.86	75.75	3,638.14	15,000.00
12-00-5192	DENTAL/VISION INS	107.59	424.91	28.33	1,075.09	1,500.00
12-00-5280	UNIFORMS - STR		100.32	50.16	99.68	200.00
12-00-5310	CHEMICALS - STR				700.00	700.00
12-00-5320	MATERIALS/SUPPLIES - STR	330.94	758.85	30.35	1,741.15	2,500.00
12-00-5340	OFFICE EXPENSES - STR				100.00	100.00
12-00-5380	SAND AND GRAVEL - STR				5,000.00	5,000.00
12-00-5390	CEMENT - STR				7,500.00	7,500.00
12-00-5400	SIGNS - STR	910.89	1,221.63	122.16	221.63-	1,000.00
12-00-5420	MAINTENANCE/REPAIRS - STR	308.98	4,717.47	11.79	35,282.53	40,000.00
12-00-5421	ARMOR COATING - STR				40,000.00	40,000.00
12-00-5422	TAC COTE AND COLD MIX - STR				1,000.00	1,000.00
12-00-5423	ICE MELT - STR	1,568.00	1,568.00	31.36	3,432.00	5,000.00
12-00-5450	FEES & DUES - STR				500.00	500.00
12-00-5630	CONTRACTS & AGREEMENTS -STREET	28.40	113.60	11.36	886.40	1,000.00
12-00-5800	CAPITAL OUTLAY - STR				65,000.00	65,000.00
	ADMIN TOTAL	15,296.13	66,152.51	22.12	232,847.49	299,000.00
	STREET TOTAL	15,296.13	66,152.51	22.12	232,847.49	299,000.00
15-00-5640	DONATIONS- COMMUNITY BETTERMNT				668.00	668.00
	ADMIN TOTAL	.00	.00	.00	668.00	668.00
	COMMUNITY BETTERMENT TOTAL	.00	.00	.00	668.00	668.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
16-00-5640	CDA EXPENDITURE	30.58	30.58	8.49	329.42	360.00
16-00-5700	REVOLVING LOAN	4,189.08	12,296.96	3.51	337,703.04	350,000.00
16-00-5705	PROFESSIONAL FEES				50,000.00	50,000.00
	ADMIN TOTAL	4,219.66	12,327.54	3.08	388,032.46	400,360.00
	CDA TOTAL	4,219.66	12,327.54	3.08	388,032.46	400,360.00
	TOTAL EXPENSES	465,646.14	1,000,470.84	68.14	467,682.16	1,468,153.00
	NET PROFIT/LOSS:	413,349.75-	819,279.29-	108.24	62,358.84	756,920.45-



**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	28,298.83	90,139.25	20.18	356,523.30	446,662.55
	SUMMER RECREATION TOTAL	.00	298.65	3.25	8,901.35	9,200.00
	POOL TOTAL	.00	.00	.00	8,500.00	8,500.00
	PARK TOTAL	.00	714.78	47.65	785.22	1,500.00
	LIBRARY TOTAL	94.00	723.18	14.46	4,276.82	5,000.00
	CEMETERY TOTAL	2,000.00	4,325.00	43.25	5,675.00	10,000.00
	GENERAL TOTAL	30,392.83	96,200.86	20.01	384,661.69	480,862.55
	ADMIN TOTAL	18,966.29	73,160.65	37.64	121,209.35	194,370.00
	STREET TOTAL	18,966.29	73,160.65	37.64	121,209.35	194,370.00
	TOTAL REVENUE	49,359.12	169,361.51	25.08	505,871.04	675,232.55
	SUMMER RECREATION TOTAL	.00	313.85	1.78	17,286.15	17,600.00
	POOL TOTAL	183.08	4,545.77	5.92	72,204.23	76,750.00
	PARK TOTAL	3,898.30	12,630.80	28.26	32,069.20	44,700.00
	GENERAL TOTAL	420,533.86	797,035.02	293.65	525,610.02	271,425.00
	POLICE TOTAL	14,221.77	73,607.20	32.31	154,242.80	227,850.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	LIBRARY TOTAL	6,459.56	27,893.32	32.89	56,906.68	84,800.00
	CEMETERY TOTAL	833.78	5,964.83	13.26	39,035.17	45,000.00
	GENERAL TOTAL	446,130.35	921,990.79	120.03	153,865.79-	768,125.00
	ADMIN TOTAL	15,296.13	66,152.51	22.12	232,847.49	299,000.00
	STREET TOTAL	15,296.13	66,152.51	22.12	232,847.49	299,000.00
	TOTAL EXPENSES	461,426.48	988,143.30	92.60	78,981.70	1,067,125.00
	NET PROFIT/LOSS:	412,067.36-	818,781.79-	208.93	426,889.34	391,892.45-

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
<b>ADMIN DEPARTMENT</b>						
01-00-4010	CONSUMERS REVENUE - ELEC	98,826.17	389,360.80	27.81	1010,639.20	1,400,000.00
01-00-4050	PENALTY REVENUE - ELEC	460.42	2,262.34	22.62	7,737.66	10,000.00
01-00-4300	INTEREST - ELEC	214.14	837.77	55.85	662.23	1,500.00
01-00-4500	METER DEPOSITS	225.00	1,125.00	37.50	1,875.00	3,000.00
01-00-4610	MISC REVENUES - ELEC	240.00	5,151.00	128.78	1,151.00	4,000.00
	<b>ADMIN TOTAL</b>	<b>99,965.73</b>	<b>398,736.91</b>	<b>28.11</b>	<b>1019,763.09</b>	<b>1,418,500.00</b>
<b>POWER PLANT DEPARTMENT</b>						
01-10-4360	NPPD AGREEMENT REV - PP	13,687.50	54,750.00	38.56	87,250.00	142,000.00
01-10-4361	NPPD PLANT GENERATION - PP				1,000.00	1,000.00
01-10-4362	NPPD REIMB NATURAL GAS - PP	50.15	266.86	8.90	2,733.14	3,000.00
01-10-4363	NPPD REIMB CELL PHONE - PP	20.00	80.00	33.33	160.00	240.00
	<b>POWER PLANT TOTAL</b>	<b>13,757.65</b>	<b>55,096.86</b>	<b>37.68</b>	<b>91,143.14</b>	<b>146,240.00</b>
	<b>ELECTRIC TOTAL</b>	<b>113,723.38</b>	<b>453,833.77</b>	<b>29.00</b>	<b>1110,906.23</b>	<b>1,564,740.00</b>
<b>ADMIN DEPARTMENT</b>						
02-00-4010	CONSUMERS REVENUE - WTR	15,255.41	76,520.27	33.27	153,479.73	230,000.00
02-00-4011	LRNRD WATER INCOME - WTR	3,591.37	20,482.63	51.21	19,517.37	40,000.00
02-00-4020	MISC WATER INCOME	860.86	1,400.86	46.70	1,599.14	3,000.00
02-00-4050	PENALTY REVENUE - WTR	104.05	597.53	39.84	902.47	1,500.00
02-00-4300	INTEREST - WATER	214.14	837.77	83.78	162.23	1,000.00
	<b>ADMIN TOTAL</b>	<b>20,025.83</b>	<b>99,839.06</b>	<b>36.24</b>	<b>175,660.94</b>	<b>275,500.00</b>
	<b>WATER TOTAL</b>	<b>20,025.83</b>	<b>99,839.06</b>	<b>36.24</b>	<b>175,660.94</b>	<b>275,500.00</b>
<b>ADMIN DEPARTMENT</b>						
03-00-4010	CONSUMERS REVENUE - SWR	9,631.67	38,004.48	33.05	76,995.52	115,000.00
03-00-4050	PENALTY REVENUE - SWR	82.40	322.40	46.06	377.60	700.00
03-00-4300	INTEREST -SEWER	214.14	837.77	83.78	162.23	1,000.00
	<b>ADMIN TOTAL</b>	<b>9,928.21</b>	<b>39,164.65</b>	<b>33.56</b>	<b>77,535.35</b>	<b>116,700.00</b>
	<b>SEWER TOTAL</b>	<b>9,928.21</b>	<b>39,164.65</b>	<b>33.56</b>	<b>77,535.35</b>	<b>116,700.00</b>
<b>SANITATION DEPARTMENT</b>						
04-07-4010	CONSUMERS REVENUE - SAN	12,911.33	53,464.45	36.87	91,535.55	145,000.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
04-07-4050	PENALTY REVENUE - SAN	82.21	378.07	25.20	1,121.93	1,500.00
04-07-4200	C & D REVENUE - SAN	59.90	1,084.60	21.69	3,915.40	5,000.00
04-07-4300	INTEREST - SAN	214.14	837.75	55.85	662.25	1,500.00
	<b>SANITATION TOTAL</b>	<b>13,267.58</b>	<b>55,764.87</b>	<b>36.45</b>	<b>97,235.13</b>	<b>153,000.00</b>
<b>WASTE REDUCTION DEPARTMENT</b>						
04-14-4012	RECYCLING REVENUE - WR		142.70	1.90	7,357.30	7,500.00
04-14-4304	COUNTY REIMBURSEMENT/WAGES - W	3,091.44	6,031.60	50.26	5,968.40	12,000.00
04-14-4343	GRANT MONEY				9,000.00	9,000.00
	<b>WASTE REDUCTION TOTAL</b>	<b>3,091.44</b>	<b>6,174.30</b>	<b>21.66</b>	<b>22,325.70</b>	<b>28,500.00</b>
	<b>SANITATION/WASTE REDUCT TOTAL</b>	<b>16,359.02</b>	<b>61,939.17</b>	<b>34.13</b>	<b>119,560.83</b>	<b>181,500.00</b>
	<b>TOTAL REVENUE</b>	<b>160,036.44</b>	<b>654,776.65</b>	<b>30.62</b>	<b>1483,663.35</b>	<b>2,138,440.00</b>

**ADMIN DEPARTMENT**

01-00-5010	FUEL - ELEC	243.05	996.07	24.90	3,003.93	4,000.00
01-00-5020	PHONE - ELEC	37.45	149.80	11.98	1,100.20	1,250.00
01-00-5030	NATURAL GAS - ELEC	247.99	419.19	41.92	580.81	1,000.00
01-00-5041	POWER PURCHASED - ELEC	54,645.04	242,513.44	29.40	582,486.56	825,000.00
01-00-5070	PENSION PLAN - ELEC	513.19	1,953.13	32.55	4,046.87	6,000.00
01-00-5110	SALARIES - ELEC	8,275.69	32,120.16	32.12	67,879.84	100,000.00
01-00-5120	SOCIAL SECURITY - ELEC	580.80	2,243.57	32.05	4,756.43	7,000.00
01-00-5140	PROFESSIONAL - ELEC	34.99	775.62	38.78	1,224.38	2,000.00
01-00-5150	INSURANCE - ELEC	411.93	8,080.38	80.80	1,919.62	10,000.00
01-00-5151	LIFE INSURANCE - ELEC	19.17	76.68	30.67	173.32	250.00
01-00-5160	UNEMPLOYMENT - ELEC	2.24	8.46	8.46	91.54	100.00
01-00-5190	HEALTH INSURANCE - ELEC	4,822.84	19,292.22	38.58	30,707.78	50,000.00
01-00-5192	DENTAL/VISION INS	264.37	1,054.88	30.14	2,445.12	3,500.00
01-00-5240	DISTRIBUTION SUPPLIES - ELEC		2,407.71	13.38	15,592.29	18,000.00
01-00-5280	UNIFORM - ELEC				400.00	400.00
01-00-5310	CHEMICALS - ELEC				300.00	300.00
01-00-5320	MATERIALS/SUPPLIES - ELEC	102.58	260.58	17.37	1,239.42	1,500.00
01-00-5340	OFFICE EXPENSES - ELEC		760.34	76.03	239.66	1,000.00
01-00-5360	POSTAGE - ELEC	87.50	262.50	26.25	737.50	1,000.00
01-00-5420	MAINTENANCE/REPAIRS - ELEC		440.37	7.34	5,559.63	6,000.00
01-00-5440	SCHOOLING - ELEC		329.07	32.91	670.93	1,000.00
01-00-5450	FEES & DUES - ELEC				2,000.00	2,000.00
01-00-5620	MISC REBATE REFUND		468.26	31.22	1,031.74	1,500.00
01-00-5630	CONTRACTS & AGREEMENTS - ELEC	2,149.03	3,583.71	47.15	4,016.29	7,600.00
01-00-5800	CAPITAL OUTLAY - ELEC				45,000.00	45,000.00
01-00-5952	COMB BOND PRINCIPAL PYMT - ELE				95,000.00	95,000.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
01-00-5953	COMB BOND FUND INTEREST PYMNT				2,447.50	2,447.50
	ADMIN TOTAL	72,437.86	318,196.14	26.68	874,651.36	1,192,847.50
POWER PLANT DEPARTMENT						
01-10-5030	NATURAL GAS - PP	50.15	266.86	8.90	2,733.14	3,000.00
01-10-5110	SALARIES - PP	338.72	690.60	19.73	2,809.40	3,500.00
01-10-5120	FICA EXPENSE - PP	26.36	54.54	36.36	95.46	150.00
01-10-5150	INSURANCE - PP	1,006.94	19,752.08	98.76	247.92	20,000.00
01-10-5300	OIL - PP				1,700.00	1,700.00
01-10-5320	MATERIALS/SUPPLIES - PP				500.00	500.00
01-10-5420	MAINTENANCE/REPAIRS - PP	10,099.81	10,501.39	37.50	17,498.61	28,000.00
01-10-5630	CONTRACTS & AGREEMENTS - PP	28.32	1,103.28	18.39	4,896.72	6,000.00
	POWER PLANT TOTAL	11,550.30	32,368.75	51.50	30,481.25	62,850.00
	ELECTRIC TOTAL	83,988.16	350,564.89	27.92	905,132.61	1,255,697.50
ADMIN DEPARTMENT						
02-00-5010	FUEL - WTR	540.27	1,164.90	46.60	1,335.10	2,500.00
02-00-5020	PHONE - WTR	71.40	285.22	19.01	1,214.78	1,500.00
02-00-5040	ELECTRICITY - WTR	2,420.47	7,936.68	28.35	20,063.32	28,000.00
02-00-5070	PENSION PLAN - WTR	217.08	828.04	41.40	1,171.96	2,000.00
02-00-5110	SALARIES - WTR	3,785.29	14,142.86	40.41	20,857.14	35,000.00
02-00-5120	SOCIAL SECURITY - WTR	251.69	922.39	46.12	1,077.61	2,000.00
02-00-5140	PROFESSIONAL - WTR		433.16	17.33	2,066.84	2,500.00
02-00-5150	INSURANCE - WTR	274.62	5,386.93	89.78	613.07	6,000.00
02-00-5151	LIFE INSURANCE - WTR	3.19	12.79	12.79	87.21	100.00
02-00-5160	UNEMPLOYMENT - WTR	2.24	8.46	8.46	91.54	100.00
02-00-5190	HEALTH INSURANCE - WTR	1,158.39	4,646.42	71.48	1,853.58	6,500.00
02-00-5192	DENTAL/VISION INS	99.18	389.34	38.93	610.66	1,000.00
02-00-5240	DISTRIBUTION SUPPLIES - WTR	1,467.91	7,656.57	54.69	6,343.43	14,000.00
02-00-5280	UNIFORMS - WTR				200.00	200.00
02-00-5320	MATERIALS/SUPPLIES - WTR	1,040.80	1,380.89	92.06	119.11	1,500.00
02-00-5340	OFFICE EXPENSES - WTR		768.29	256.10	468.29	300.00
02-00-5360	POSTAGE - WTR	87.50	262.50	26.25	737.50	1,000.00
02-00-5420	MAINTENANCE/REPAIRS - WTR	526.68	840.16	3.36	24,159.84	25,000.00
02-00-5440	SCHOOLING - WTR		606.57	40.44	893.43	1,500.00
02-00-5450	FEES & DUES - WTR	33.36	66.76	13.35	433.24	500.00
02-00-5500	LOSS ON DISPOSAL - WATER				3,000.00	3,000.00
02-00-5520	LABORATORY TESTING/MONITORING	246.00	725.00		725.00	
02-00-5630	CONTRACTS & AGREEMENTS - WATER	51.04	1,206.74	12.07	8,793.26	10,000.00
02-00-5800	CAPITAL OUTLAY - WTR				77,000.00	77,000.00
	ADMIN TOTAL	12,277.11	49,670.67	22.46	171,529.33	221,200.00

**BUDGET REPORT**  
CALENDAR 1/2023, FISCAL 4/2023

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	<b>WATER TOTAL</b>	<b>12,277.11</b>	<b>49,670.67</b>	<b>22.46</b>	<b>171,529.33</b>	<b>221,200.00</b>
03-00-5010	FUEL - SWR		299.57	42.80	400.43	700.00
03-00-5040	ELECTRICITY - SWR	392.05	884.45	25.27	2,615.55	3,500.00
03-00-5070	PENSION PLAN - SWR	141.27	566.87	32.39	1,183.13	1,750.00
03-00-5110	SALARIES - SWR	2,372.09	9,531.43	32.87	19,468.57	29,000.00
03-00-5120	SOCIAL SECURITY - SWR	143.88	580.80	26.10	1,644.20	2,225.00
03-00-5140	PROFESSIONAL - SWR		433.16	28.88	1,066.84	1,500.00
03-00-5150	INSURANCE - SWR	45.77	897.82	89.78	102.18	1,000.00
03-00-5151	LIFE INSURANCE	3.20	12.77	12.77	87.23	100.00
03-00-5160	UNEMPLOYMENT	2.24	8.46	8.46	91.54	100.00
03-00-5190	HEALTH INSURANCE - SWR	1,139.88	4,559.50	70.15	1,940.50	6,500.00
03-00-5192	DENTAL/VISION INS	84.90	340.94	34.09	659.06	1,000.00
03-00-5310	CHEMICALS - SWR	1,998.74	5,996.27	99.94	3.73	6,000.00
03-00-5320	MATERIALS/SUPPLIES - SWR		73.98	14.80	426.02	500.00
03-00-5340	OFFICE EXPENSES - SWR		768.30	768.30	668.30-	100.00
03-00-5360	POSTAGE - SWR	87.50	262.50		262.50-	
03-00-5420	MAINTENANCE/REPAIRS - SEWER	40.18	40.18	.10	39,959.82	40,000.00
03-00-5630	CONTRACTS & AGREEMENTS -SEWER	51.04	1,206.74	6.03	18,793.26	20,000.00
	<b>ADMIN TOTAL</b>	<b>6,502.74</b>	<b>26,463.74</b>	<b>23.22</b>	<b>87,511.26</b>	<b>113,975.00</b>
	<b>SEWER TOTAL</b>	<b>6,502.74</b>	<b>26,463.74</b>	<b>23.22</b>	<b>87,511.26</b>	<b>113,975.00</b>

**SANITATION DEPARTMENT**

04-07-5010	FUEL - SAN	1,667.66	6,550.14	36.39	11,449.86	18,000.00
04-07-5020	PHONE - SANITATION	69.90	279.60	32.89	570.40	850.00
04-07-5070	PENSION PLAN - SAN	66.38	310.17	38.77	489.83	800.00
04-07-5110	SALARIES - SAN	4,961.91	19,212.42	34.93	35,787.58	55,000.00
04-07-5120	SOCIAL SECURITY - SAN	358.90	1,387.44	30.83	3,112.56	4,500.00
04-07-5140	PROFESSIONAL - SAN		433.16	8.66	4,566.84	5,000.00
04-07-5150	INSURANCE - SAN	549.24	10,284.90	205.70	5,284.90-	5,000.00
04-07-5160	UNEMPLOYMENT	2.24	8.46	8.46	91.54	100.00
04-07-5190	HEALTH INSURANCE - SAN	127.20	517.53	20.70	1,982.47	2,500.00
04-07-5192	DENTAL/VISION INS	83.74	341.89	34.19	658.11	1,000.00
04-07-5280	UNIFORMS				200.00	200.00
04-07-5320	MATERIALS/SUPPLIES - SAN		24.03	.80	2,975.97	3,000.00
04-07-5340	OFFICE EXPENSES - SAN		643.30	128.66	143.30-	500.00
04-07-5360	POSTAGE - SAN	87.50	262.50	26.25	737.50	1,000.00
04-07-5420	MAINTENANCE/REPAIRS - SAN	4,839.94	6,255.64	25.02	18,744.36	25,000.00
04-07-5450	FEES & DUES - SAN		8.00	.11	6,992.00	7,000.00
04-07-5451	DISPOSAL FEES - SAN	4,627.97	19,006.81	63.36	10,993.19	30,000.00
04-07-5475	C & D TICKET FEE	70.00	190.00	19.00	810.00	1,000.00
04-07-5630	CONTRACTS & AGREEMENTS -SAN	128.44	1,411.63	33.61	2,788.37	4,200.00
04-07-5800	CAPITAL OUTLAY - SAN				22,300.00	22,300.00

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	SANITATION TOTAL	17,641.02	67,127.62	35.91	119,822.38	186,950.00
WASTE REDUCTION DEPARTMENT						
04-14-5010	FUEL - WR	28.05	28.05	11.22	221.95	250.00
04-14-5040	ELECTRICITY - WR	222.46	522.50	26.13	1,477.50	2,000.00
04-14-5140	PROFESSIONAL - WR		433.16	36.10	766.84	1,200.00
04-14-5150	INSURANCE - WR		488.96	8.15	5,511.04	6,000.00
04-14-5160	UNEMPLOYMENT	2.20	8.40		8.40	
04-14-5310	CHEMICALS - WR				300.00	300.00
04-14-5420	MAINTENANCE/REPAIRS - WR				3,000.00	3,000.00
04-14-5800	CAPITAL OUTLAY - WR				5,000.00	5,000.00
	WASTE REDUCTION TOTAL	252.71	1,481.07	8.34	16,268.93	17,750.00
	SANITATION/WASTE REDUCT TOTAL	17,893.73	68,608.69	33.52	136,091.31	204,700.00
	TOTAL EXPENSES	120,661.74	495,307.99	27.58	1300,264.51	1,795,572.50
	NET PROFIT/LOSS:	39,374.70	159,468.66	46.51	183,398.84	342,867.50



**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	99,965.73	398,736.91	28.11	1019,763.09	1,418,500.00
	POWER PLANT TOTAL	13,757.65	55,096.86	37.68	91,143.14	146,240.00
	ELECTRIC TOTAL	113,723.38	453,833.77	29.00	1110,906.23	1,564,740.00
	ADMIN TOTAL	20,025.83	99,839.06	36.24	175,660.94	275,500.00
	WATER TOTAL	20,025.83	99,839.06	36.24	175,660.94	275,500.00
	ADMIN TOTAL	9,928.21	39,164.65	33.56	77,535.35	116,700.00
	SEWER TOTAL	9,928.21	39,164.65	33.56	77,535.35	116,700.00
	SANITATION TOTAL	13,267.58	55,764.87	36.45	97,235.13	153,000.00
	WASTE REDUCTION TOTAL	3,091.44	6,174.30	21.66	22,325.70	28,500.00
	SANITATION/WASTE REDUCT TOTAL	16,359.02	61,939.17	34.13	119,560.83	181,500.00
	TOTAL REVENUE	160,036.44	654,776.65	30.62	1483,663.35	2,138,440.00
	ADMIN TOTAL	72,437.86	318,196.14	26.68	874,651.36	1,192,847.50
	POWER PLANT TOTAL	11,550.30	32,368.75	51.50	30,481.25	62,850.00
	ELECTRIC TOTAL	83,988.16	350,564.89	27.92	905,132.61	1,255,697.50

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 4/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	12,277.11	49,670.67	22.46	171,529.33	221,200.00
	WATER TOTAL	12,277.11	49,670.67	22.46	171,529.33	221,200.00
	ADMIN TOTAL	6,502.74	26,463.74	23.22	87,511.26	113,975.00
	SEWER TOTAL	6,502.74	26,463.74	23.22	87,511.26	113,975.00
	SANITATION TOTAL	17,641.02	67,127.62	35.91	119,822.38	186,950.00
	WASTE REDUCTION TOTAL	252.71	1,481.07	8.34	16,268.93	17,750.00
	SANITATION/WASTE REDUCT TOTAL	17,893.73	68,608.69	33.52	136,091.31	204,700.00
	TOTAL EXPENSES	120,661.74	495,307.99	27.58	1300,264.51	1,795,572.50
	NET PROFIT/LOSS:	39,374.70	159,468.66	46.51	183,398.84	342,867.50

**Checking Account Balance**

**January-23**

Cornerstone Bank & SCSB

Beginging Balance	\$	1,353,900.13
Credit Transactions	\$	217,998.32
Debit Transactions	\$	588,818.61
ending bank balance	\$	983,079.84

KENO CHECKING	\$	859.69
CDBG checking account	\$	20,319.32
C & D Enterprise Fund	\$	37,312.31
Farmers State Bank Trust/ Health Acct	\$	38,253.24

CD BALANCES	CORNERSTONE BANK (CBS)	CERTIFICATE VALUE	RATE	MATURITY DATE	ACCOUNT TERM
CSB CD#4910		\$139,686.16	0.30%	3/19/2023	12 MONTH
<b>CSB CD#106490</b>		<b>\$140,988.36</b>	<b>3.50%</b>	<b>9/28/2023</b>	<b>9 MONTHS</b>
CSB CD#107013		\$247,260.04	4.00%	10/12/2023	9 MONTHS
<b>CSB CD#107015</b>		<b>\$316,114.30</b>	<b>4.00%</b>	<b>10/12/2023</b>	<b>9 MONTHS</b>
CSB CD#5238		\$51,200.06	0.30%	3/10/2023	12 MONTH
CSB CD#5239		\$51,671.36	0.35%	3/10/2023	18 MONTH
<b>Total CBS:</b>		<b>\$946,920.28</b>			

SOUTH CENTRAL STATE BANK (SCSB)	CERTIFICATE VALUE	RATE	MATURITY DATE	ACCOUNT TERM
<b>SCSB CD#405305</b>	<b>\$267,709.68</b>	<b>4.00%</b>	<b>1/29/2024</b>	<b>13 MONTHS</b>
SCSB CD#404885	\$107,945.44	2.55%	10/24/2023	15 MONTH
<b>SCSB CD#405306</b>	<b>\$129,457.89</b>	<b>4.00%</b>	<b>1/29/2024</b>	<b>13 MONTHS</b>
SCSB CD# 405172	\$49,511.99	0.90%	3/7/2025	30 MONTHS
SCSB CD#405344	\$128,227.79	4.00%	2/29/2024	13 MONTHS
<b>SCSB CD#405324</b>	<b>\$298,113.70</b>	<b>4.00%</b>	<b>2/12/2024</b>	<b>13 MONTHS</b>
<b>SCSB CD#405325</b>	<b>\$400,000.00</b>	<b>4.00%</b>	<b>2/12/2024</b>	<b>13 MONTHS</b>
<b>Total SCSB:</b>		<b>\$1,380,966.49</b>		

I worked with Cornerstone Bank and SCSB on making some changes on a few CD's to get a better interest rate.

Yellow highlighted - New CD's or cashed for better interest rates.

**Total CD's Investments: \$2,327,886.77**

**GRAND TOTAL CHECKING & CD'S: \$3,407,711.17**

City of Franklin, NE  
911143  
Monthly Claims Analysis for FreedomChoice  
December, 2022

Employee Tier	# of Employees	Illustrative Rates	Total Illustrative Rates	Umbrella Policy Rates	Total Umbrella Policy Rates	TPA Admin Fee	Monthly Medical Claims Paid	Monthly Rx Claims Paid	Risk Management Fee	Gross Savings of Freedom Choice	Net Savings of Freedom Choice
Single	3	\$ 994.43	\$ 2,983.29	\$ 774.84	\$ 2,324.52	\$ 156.00					
Employee/Spouse	1	\$ 1,988.86	\$ 1,988.86	\$ 1,549.68	\$ 1,549.68	\$ 52.00					
Employee/Child	1	\$ 1,740.25	\$ 1,740.25	\$ 1,355.97	\$ 1,355.97	\$ 52.00					
Family	4	\$ 2,486.07	\$ 9,944.28	\$ 1,937.11	\$ 7,748.44	\$ 208.00					
	9		\$ 16,656.68		\$ 12,978.61	\$ 468.00	\$ 3,432.29	\$ -	\$ (44.44)	\$ (222.22)	\$ (177.78)



FreedomChoice

Group Health Plan

Freedom Claims Management, Inc

P.O. Box 1365

Great Bend, KS 67530

620-792-9151 - Telephone

620-792-3389 - Fax

June, 2022 through May, 2023

City of Franklin, NE  
911143  
Monthly Claims Analysis for Freedom Choice  
June 1, 2022 through May 31, 2023

	# of Employees	Total Illustrative Rates	Total Umbrella Policy Rates	TPA Admin Fee	Monthly Medical Claims Paid	Monthly Rx Claims Paid	Risk Management Fee*	Gross Savings of Freedom Choice	Net Savings of Freedom Choice
June-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 124.91	\$ -	\$ 617.03	\$ 3,085.16	\$ 2,468.13
July-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 301.06	\$ -	\$ 581.80	\$ 2,909.01	\$ 2,327.21
August-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 6,537.70	\$ -	\$ (665.53)	\$ (3,327.63)	\$ (2,662.10)
September-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 680.62	\$ -	\$ 505.89	\$ 2,529.45	\$ 2,023.56
October-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 2,815.99	\$ -	\$ 78.82	\$ 394.08	\$ 315.26
November-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 658.79	\$ -	\$ 510.26	\$ 2,551.28	\$ 2,041.02
December-22	9	\$ 16,656.68	\$ 12,978.61	\$ 468.00	\$ 3,432.29	\$ -	\$ (44.44)	\$ (222.22)	\$ (177.78)
January-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 116,596.76	\$ 90,850.27	\$ 3,276.00	\$ 14,551.36	\$ -	\$ 1,583.83	\$ 7,919.13	\$ 6,335.30



FreedomChoice

Group Health Plan

Freedom Claims Management, Inc

P.O. Box 1365

Great Bend, KS 67530

620-792-9151 - Telephone

620-792-3389 - Fax

\*Negative amounts in this column are not billed as such. Negative amounts will be billed as \$0 Risk Management Fee.

C CTR DESCRIPTION	REG HRS	OT HRS	VAC HRS	SCK HRS	TOT HRS	REG AMT	OT AMT	VAC AMT	SCK AMT	TOT AMT	DEDUCTIONS
10010 ELECTRIC	151.25	10.75	.00	3.75	181.75	3545.86	357.23	.00	61.73	4343.46	724.26
12010 STREET	65.75	.00	.00	8.00	88.00	1544.71	.00	.00	194.88	2086.72	412.26
20010 WATER	69.88	13.75	4.00	4.13	91.76	1282.35	469.59	76.16	68.87	1896.97	.00
30010 SEWER	51.87	3.00	4.00	4.12	62.99	972.03	85.68	76.16	68.87	1202.74	.00
40710 SANITATION	108.00	20.50	.00	5.75	134.25	2211.16	667.38	.00	102.99	2981.53	.00
50410 PARK	25.75	4.50	.00	.00	30.25	461.43	.00	.00	.00	461.43	.00
50510 GENERAL	56.75	.00	23.25	.00	80.00	1287.47	.00	513.13	.00	1800.60	513.44
50610 POLICE	76.00	.00	.00	.00	76.00	5089.28	.00	.00	.00	5089.28	695.18
50810 LIBRARY	108.00	.00	8.00	3.87	121.25	1484.52	.00	114.40	55.34	1673.99	128.52
50811 LIB- CLEANING	.00	.00	.00	.00	.00	50.00	.00	.00	.00	50.00	.00
51110 CEMETERY	23.50	1.00	.00	.00	24.50	422.64	39.14	.00	.00	461.78	.00
99999 SPLIT PAY	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1075.62
TOTAL	736.75	53.50	39.25	29.62	890.75	18351.45	1619.02	779.85	552.68	22048.50	3549.28

C CTR DESCRIPTION	REG HRS	OT HRS	VAC HRS	SCK HRS	TOT HRS	REG AMT	OT AMT	VAC AMT	SCK AMT	TOT AMT	DEDUCTIONS
10010 ELECTRIC	167.00	2.25	.69	3.50	174.00	3805.45	31.86	11.32	74.34	3932.23	690.51
11010 POWER PLANT	13.00	2.25	.00	.00	15.25	250.67	88.05	.00	.00	338.72	.00
12010 STREET	80.00	1.75	.00	.00	81.75	1948.80	.00	.00	.00	1948.80	412.26
20010 WATER	76.25	10.25	4.69	1.75	93.50	1408.04	350.22	87.48	33.32	1888.32	.00
30010 SEWER	53.00	2.75	4.69	1.75	62.75	960.75	78.54	87.48	33.32	1169.35	.00
40710 SANITATION	98.75	13.50	.68	.00	113.50	1959.81	.00	11.31	.00	1980.38	.00
50410 PARK	41.25	.00	.00	.38	41.63	711.15	.00	.00	6.47	717.62	.00
50510 GENERAL	85.50	3.25	.50	.00	89.25	1858.01	107.59	11.04	.00	1976.64	519.89
50610 POLICE	43.75	.00	.00	.00	43.75	4007.89	.00	.00	.00	4007.89	633.78
50810 LIBRARY	108.25	.00	.00	12.25	120.50	1468.60	.00	.00	175.18	1643.78	124.92
51110 CEMETERY	4.00	.00	.00	.37	4.37	68.96	.00	.00	6.46	75.42	.00
99999 SPLIT PAY	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1072.38
TOTAL	770.75	36.00	11.25	20.00	840.25	18448.13	656.26	208.63	329.09	19679.15	3453.74

C CTR DESCRIPTION	REG HRS	OT HRS	VAC HRS	SCK HRS	TOT HRS	REG AMT	OT AMT	VAC AMT	SCK AMT	TOT AMT	DEDUCTIONS
10010 ELECTRIC	132.50	7.25	.00	.00	140.00	3024.51	252.12	.00	.00	3280.75	694.08
11010 POWER PLANT	9.75	.00	.00	.00	9.75	254.38	.00	.00	.00	254.38	.00
12010 STREET	75.00	11.75	.00	54.75	141.50	1679.08	298.60	.00	1333.71	3311.39	412.26
20010 WATER	68.75	11.00	.00	.00	80.00	1268.10	280.94	.00	.00	1553.16	.00
30010 SEWER	59.75	6.00	.00	.00	66.00	1112.94	164.22	.00	.00	1281.28	.00
40710 SANITATION	95.50	9.50	23.50	.00	128.75	1925.40	217.68	485.04	.00	2632.22	.00
50410 PARK	39.50	.00	.00	.00	39.50	698.48	.00	.00	.00	698.48	.00
50510 GENERAL	72.75	5.25	.00	10.75	88.75	1603.95	173.80	.00	237.25	2015.00	523.86
50610 POLICE	46.75	.00	.00	.00	46.75	3794.63	.00	.00	.00	3794.63	603.08
50810 LIBRARY	106.75	2.75	.00	9.75	119.25	1489.99	5.36	.00	139.43	1634.78	128.84
50811 LIB- CLEANING	.00	.00	.00	.00	.00	50.00	.00	.00	.00	50.00	.00
51110 CEMETERY	.00	.00	.00	.00	.00	17.50	.00	.00	.00	17.50	.00
99999 SPLIT PAY	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1124.74
<b>TOTAL</b>	<b>707.00</b>	<b>53.50</b>	<b>23.50</b>	<b>75.25</b>	<b>860.25</b>	<b>16918.96</b>	<b>1392.72</b>	<b>485.04</b>	<b>1710.39</b>	<b>20523.57</b>	<b>3486.86</b>

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL	ACCOUNT	CK SQ
				CORNERSTONE CHECK ACCT BK#1					
				202 A-1 REFRIGERATION					
02142023	1	2/14/23	2/14/23	MAINT/REPAIRS/CITY SHOP	332.66	12		12-00-5420	1
	2			MAINT/REPAIRS/CITY SHOP	332.66	02		02-00-5420	1
	3			MAINT/REPAIRS/CITY SHOP	332.67	05		05-04-5420	1
				INVOICE TOTAL	997.99				
				VENDOR TOTAL	997.99				
				794 AMANDA SHELTON					
02142023	1	2/14/23	2/14/23	SCHOOLING/MILEAGE/LIBRARY	104.15	05		05-08-5440	1
	2			OFFICE EXP/LIBRARY	44.89	05		05-08-5340	1
				INVOICE TOTAL	149.04				
				VENDOR TOTAL	149.04				
				755 BAKER & TAYLOR					
02142023	1	2/14/23	2/14/23	BOOKS/LIBRARY	339.99	05		05-08-5801	1
				INVOICE TOTAL	339.99				
				VENDOR TOTAL	339.99				
				11 ROBERT E. PLATT					
02142023	1	2/14/23	2/14/23	MAINT/REPAIRS/ST/FORD DUMP TRK	1,425.17	12		12-00-5420	1
				INVOICE TOTAL	1,425.17				
				VENDOR TOTAL	1,425.17				
				691 CHRISTIE MALL					
02142023	1	2/14/23	2/14/23	CLEANING	80.00	05		05-05-5450	1
				INVOICE TOTAL	80.00				
				VENDOR TOTAL	80.00				
				385 CITY OF FRANKLIN					
02142023	1	2/14/23	2/14/23	FILING FEES/CO.CLERK/GEN	104.25	05		05-05-5450	1
	2			UNIFORM/STREET/NAME ON SHIRT	10.00	12		12-00-5280	1
	3			SCHOOLING/LIBRARY	10.00	05		05-08-5440	1
	4			SUPPLIES/LIBRARY	30.16	05		05-08-5340	1
	5			SCHOOLING/GENERAL	28.00	05		05-05-5440	1
	6			OFFICE EXP/GENERAL	6.99	05		05-05-5340	1
	7			C&D CLOSURE FEE	12,504.00	04		04-07-5850	2
				INVOICE TOTAL	12,693.40				
				VENDOR TOTAL	12,693.40				
				15 CITY OF HOLDREGE					
02142023	1	2/14/23	2/14/23	DISPOSAL FEES	2,347.62	04		04-07-5451	1
				INVOICE TOTAL	2,347.62				
				VENDOR TOTAL	2,347.62				
				20 COOPERATIVE PRODUCERS INC					
02142023	1	2/14/23	2/14/23	FUEL	155.63	01		01-00-5010	1

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
	2			FUEL	203.99	02	02-00-5010	1
	3			FUEL	894.52	04	04-07-5010	1
	4			PROPANE	26.73	14	04-14-5010	1
	5			FUEL	1,313.16	12	12-00-5010	1
	6			FUEL	122.41	05	05-06-5010	1
	7			FUEL	61.97	05	05-04-5010	1
				INVOICE TOTAL	2,778.41			
				VENDOR TOTAL	2,778.41			
02142023				688 DUNCAN WELDING				
	1	2/14/23	2/14/23	MAINT/WATER/CO2	51.65	02	02-00-5420	1
	2			MAINT/STREET/SNOW PLOW	318.69	12	12-00-5420	1
				INVOICE TOTAL	370.34			
				VENDOR TOTAL	370.34			
02142023				33 DUTTON-LAINSON COMPANY				
	1	2/14/23	2/14/23	DIST.SUPPLIE/ELECT	109.62	01	01-00-5240	1
	2			MAINT/STREET LIGHTS	647.35	12	12-00-5420	1
	3			MAINT/PARK EAST RESTROOM	225.57	05	05-04-5420	1
	4			MAINT/POWER PLANT	160.71	01	01-10-5420	1
				INVOICE TOTAL	1,143.25			
				VENDOR TOTAL	1,143.25			
02142023				55 EAKES OFFICE SOLUTIONS				
	1	2/14/23	2/14/23	COPIES/CITY HALL	166.44	05	05-05-5320	1
	2			COPIES/LIBRARY	164.57	05	05-08-5630	1
				INVOICE TOTAL	331.01			
				VENDOR TOTAL	331.01			
02142023				36 CITY OF FRANKLIN-ELECTRIC FUND				
	1	2/14/23	2/14/23	ELECTRICITY	1,229.13	02	02-00-5040	1
	2			ELECTRICITY	688.92	03	03-00-5040	1
	3			ELECTRICITY	212.21	05	05-04-5040	1
	4			ELECTRICITY	301.26	05	05-05-5040	1
	5			ELECTRICITY	576.04	05	05-08-5040	1
	6			ELECTRICITY	3,022.73	12	12-00-5040	1
	7			ELECTRICITY	283.76	05	05-06-5040	1
	8			ELECTRICITY	261.16	14	04-14-5040	1
				INVOICE TOTAL	6,575.21			
				VENDOR TOTAL	6,575.21			
02142023				172 RAQUEL FELZIEN				
	1	2/14/23	2/14/23	MILEAGE REIMB/SCEDD BOARD MTG	36.94	05	05-05-5440	1
				INVOICE TOTAL	36.94			
				VENDOR TOTAL	36.94			
02142023				65 FRANKLIN AUTO PARTS				
	1	2/14/23	2/14/23	SUPPLIES/ELECTRIC	8.39	01	01-00-5320	1

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
	2			SUPPLIES/WATER	10.05	02	02-00-5320	1
	3			MAINT/PARK	55.79	05	05-04-5420	1
	4			MAINT/POWER PLANT	309.31	01	01-10-5420	1
	5			MAINT/RECYCLING	306.46	14	04-14-5420	1
	6			MAINT/SANITATION	518.57	04	04-07-5420	1
	7			MAINT/STREET	433.86	12	12-00-5420	1
	8			SUPPLIES/STREET	49.36	12	12-00-5320	1
				INVOICE TOTAL	1,691.79			
				VENDOR TOTAL	1,691.79			
02142023	1	2/14/23	2/14/23	432 FRANKLIN COUNTRY CLUB EMPLOYEE RECOGNITION	840.65	05	05-05-5610	1
				INVOICE TOTAL	840.65			
				VENDOR TOTAL	840.65			
02142023	1	2/14/23	2/14/23	86 FRANKLIN COUNTY CHRONICLE ADS/DECEMBER 2022	323.22	05	05-05-5630	1
	2			ADS/JANUARY 2023	159.29	05	05-05-5630	1
	3			ADS/JANUARY 2023	1.84	05	05-08-5630	1
				INVOICE TOTAL	484.35			
				VENDOR TOTAL	484.35			
02142023	1	2/14/23	2/14/23	421 FRANKLIN COUNTY MEMORIAL HOSP FEE/STOVER/CDL LICENSE	115.00	04	04-07-5450	1
				INVOICE TOTAL	115.00			
				VENDOR TOTAL	115.00			
02142023	1	2/14/23	2/14/23	39 FRANKLIN COUNTY SHERIFF COMMUNICATIONS FEE	200.00	05	05-06-5630	1
	2			ENFORCEMENT FEE	30.00	05	05-06-5630	1
				INVOICE TOTAL	230.00			
				VENDOR TOTAL	230.00			
02142023	1	2/14/23	2/14/23	359 FRANKLIN COUNTY TREASURER GENERAL ELECTION FEE	315.94	05	05-05-5459	1
				INVOICE TOTAL	315.94			
				VENDOR TOTAL	315.94			
02142023	1	2/14/23	2/14/23	891 GERDES FEED & SUPPLY LLC MAINT/GENERAL	6.50	05	05-05-5420	1
	2			BOOTS/UNIFORM/WATER	101.26	02	02-00-5280	1
				INVOICE TOTAL	107.76			
				VENDOR TOTAL	107.76			
02142023	1	2/14/23	2/14/23	393 GLENWOOD TELECOMMUNICATIONS PHONE/INTERNET	71.08	02	02-00-5020	1
	2			PHONE/INTERNET	37.45	01	01-00-5020	1

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
	3			PHONE/INTERNET	109.34	05	05-08-5020	1
	4			PHONE/INTERNET	69.90	04	04-07-5020	1
	5			PHONE/INTERNET	34.95	12	12-00-5020	1
	6			PHONE/INTERNET	34.95	05	05-04-5020	1
	7			PHONE/INTERNET	37.45	05	05-06-5020	1
	8			PHONE/INTERNET	166.41	05	05-05-5020	1
				INVOICE TOTAL	561.53			
				VENDOR TOTAL	561.53			
				788 GOLDSTAR PRODUCTS INC				
02142023	1	2/14/23	2/14/23	CHEMICALS/SEWER/1/3/23	2,048.82	03	03-00-5310	1
	2			CHEMICALS/SEWER/11/24/22	1,998.76	03	03-00-5310	1
				INVOICE TOTAL	4,047.58			
				VENDOR TOTAL	4,047.58			
				500 HOMETOWN LEASING				
02142023	1	2/14/23	2/14/23	LEASE CO. FOR COPIER	89.00	05	05-08-5630	1
	2			LEASE CO. FOR COPIER	51.03	01	01-00-5630	1
	3			LEASE CO. FOR COPIER	51.04	02	02-00-5630	1
	4			LEASE CO. FOR COPIER	51.04	03	03-00-5630	1
	5			LEASE CO. FOR COPIER	51.04	04	04-07-5630	1
	6			LEASE CO. FOR COPIER	51.04	05	05-05-5630	1
				INVOICE TOTAL	344.19			
				VENDOR TOTAL	344.19			
				54 JIM'S OK TIRE INC				
02142023	1	2/14/23	2/14/23	MAINT/STREET	12.00	12	12-00-5420	1
	2			MAINT/WATER	24.50	02	02-00-5420	1
				INVOICE TOTAL	36.50			
				VENDOR TOTAL	36.50			
				446 MIDLANDS CONTRACTING, INC				
02142023	1	2/14/23	2/14/23	MAINT.CLEANING/SEWER	14,688.75	03	03-00-5420	1
				INVOICE TOTAL	14,688.75			
				VENDOR TOTAL	14,688.75			
				535 MADISON NATIONAL LIFE				
02142023	1	2/14/23	2/14/23	INSURANCE	6.39	05	05-08-5151	1
	2			INSURANCE	6.39	12	12-00-5151	1
	3			INSURANCE	6.39	05	05-05-5151	1
	4			INSURANCE	19.17	01	01-00-5151	1
	5			INSURANCE	3.20	05	05-04-5151	1
	6			INSURANCE	3.19	05	05-11-5151	1
	7			INSURANCE	3.20	02	02-00-5151	1
	8			INSURANCE	3.19	03	03-00-5151	1
	9			INSURANCE	6.39	05	05-06-5151	1
				INVOICE TOTAL	57.51			
				VENDOR TOTAL	57.51			

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
				98 STOREY KENWORTHY/MATT PARROTT				
02142023	1	2/14/23	2/14/23	DOOR HANGERS	54.26	01	01-00-5340	1
	2			DOOR HANGERS	54.27	02	02-00-5340	1
	3			DOOR HANGERS	54.27	03	03-00-5340	1
	4			DOOR HANGERS	54.26	04	04-07-5340	1
				INVOICE TOTAL	217.06			
				VENDOR TOTAL	217.06			
				655 MCQUAY LAW OFFICE				
02142023	1	2/14/23	2/14/23	PROFESSIONAL FEE	1,400.00	05	05-05-5140	1
				INVOICE TOTAL	1,400.00			
				VENDOR TOTAL	1,400.00			
				79 MUNICIPAL SUPPLY, INC				
02142023	1	2/14/23	2/14/23	DIST. SUPPLIES/WATER	926.28	02	02-00-5240	1
				INVOICE TOTAL	926.28			
				VENDOR TOTAL	926.28			
				58 NE PUBLIC HEALTH ENVIRONMENTAL				
02142023	1	2/14/23	2/14/23	WATER TESTING	30.00	02	02-00-5520	1
				INVOICE TOTAL	30.00			
				VENDOR TOTAL	30.00			
				395 NEBRASKA LIBRARY COMMISSION				
02142023	1	2/14/23	2/14/23	OVERDRIVE ANNUAL FEE	800.00	05	05-08-5450	1
				INVOICE TOTAL	800.00			
				VENDOR TOTAL	800.00			
				211 NE RURAL WATER ASSOCIATION				
02142023	1	2/14/23	2/14/23	WATER SCHOOLING/MB & DB	790.00	02	02-00-5440	1
				INVOICE TOTAL	790.00			
				VENDOR TOTAL	790.00			
				99 PITSTOP & SHOP				
02142023	1	2/14/23	2/14/23	FUEL/SAN	412.58	04	04-07-5010	1
	2			MAINT/WATER HEAD START BLDG	1.60	02	02-00-5420	1
				INVOICE TOTAL	414.18			
				VENDOR TOTAL	414.18			
				52 PLANKS LUMBER & HARDWARE				
02142023	1	2/14/23	2/14/23	MAINT/POWER PLANT	107.28	01	01-10-5420	1
	2			SUPPLIES/GENERAL	18.99	05	05-05-5320	1
	3			SUPPLIES/PARK	37.48	05	05-04-5320	1
	4			SUPPLIES/WATER	26.09	02	02-00-5320	1
	5			MAINT/WATER TOWER	11.02	02	02-00-5420	1
	6			SUPPLIES/LIBRARY	18.99	05	05-08-5320	1
				INVOICE TOTAL	219.85			

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				VENDOR TOTAL	219.85			
02142023	1	2/14/23	2/14/23	47 R&R SALES & SERVICES INC MAINT/REPAIRS/RECYCLING	18.67	14	04-14-5420	1
				INVOICE TOTAL	18.67			
				VENDOR TOTAL	18.67			
02142023	1	2/14/23	2/14/23	95 REPUBLICAN VALLEY ANML CTR PC STRAY CAT	52.50	05	05-06-5460	1
				INVOICE TOTAL	52.50			
				VENDOR TOTAL	52.50			
02142023	1	2/14/23	2/14/23	63 RIGHTWAY GROCERY ACCT#212 SUPPLIES/WATER	46.77	02	02-00-5320	1
	2			ACCT#212 SUPPLIES/RECYCLING	20.64	04	04-07-5320	1
	3			ACCT#134 SUPPLIES/PARK	29.56	05	05-04-5320	1
	4			AXXT#134 SUPPLIES/GENERAL	2.99	05	05-05-5320	1
				INVOICE TOTAL	99.96			
				VENDOR TOTAL	99.96			
02142023	1	2/14/23	2/14/23	62 S.E. SMITH & SONS MAINT/WATER	23.14	02	02-00-5420	1
				INVOICE TOTAL	23.14			
				VENDOR TOTAL	23.14			
02142023	1	2/14/23	2/14/23	634 SAHLING KENWORTH, INC MAINT/REPAIRS/SAN TRUCK	18.77	04	04-07-5420	1
				INVOICE TOTAL	18.77			
				VENDOR TOTAL	18.77			
02142023	1	2/14/23	2/14/23	126 SCHMIDT COMPUTER SYSTEMS NEW CPU&SCREENS/FRONT OFFICE	1,360.00	05	05-05-5800	1
	2			NEW LAPTOP/RECYCLING	575.00	04	04-14-5800	1
				INVOICE TOTAL	1,935.00			
				VENDOR TOTAL	1,935.00			
02142023	1	2/14/23	2/14/23	46 SOUTHERN PUBLIC POWER DIST. POWER	57,007.37	01	01-00-5041	1
	2			POWER	1,646.00	02	02-00-5040	1
				INVOICE TOTAL	58,653.37			
				VENDOR TOTAL	58,653.37			
02142023	1	2/14/23	2/14/23	358 LAWRENCE STOVER JR UNIFORM/BOOTS/SAN	161.49	04	04-07-5280	1
				INVOICE TOTAL	161.49			
				VENDOR TOTAL	161.49			

# SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL	ACCOUNT	CK SQ
329 U.S. BANK									
02142023	1	2/14/23	2/14/23	BOOKS/LIBRARY	166.73	05		05-08-5801	1
	2			UNIFORMS/LIBRARY	93.26	05		05-08-5280	1
	3			OFFICE EXP/LIBRARY	202.47	05		05-08-5340	1
	4			SUMMER READING/LIBRARY	360.35	05		05-08-5662	1
	5			SUPPLIES/LIBRARY	167.71	05		05-08-5320	1
	6			MAINT/EAST RESTROOMS/PARK	26.88	05		05-04-5420	1
	7			DUES/PCAN/POLICE	60.00	05		05-06-5450	1
	8			MAINT/SAN.TRASH TRUCK	219.35	04		04-07-5420	1
	9			MAINT/POWER PLANT	94.45	01		01-10-5420	1
	10			UNIFORM/WATER/SHIRTS	85.16	02		02-00-5280	1
	11			OFFICE EXP/GENERAL	167.95	05		05-05-5340	1
	12			GOOGLE/GENERAL	48.00	05		05-05-5630	1
	13			GOOGLE/ELECTRIC	48.00	01		01-00-5630	1
	14			UNIFORM/PARK/JACKET	89.99	05		05-04-5280	1
	15			SCHOOLING/GENERAL/RAQUEL	223.00	05		05-05-5440	1
	16			SCHOOLING/WATER/DREW	331.54	02		02-00-5440	1
				INVOICE TOTAL	2,384.84				
				VENDOR TOTAL	2,384.84				
205 VAN DIEST SUPPLY COMPANY									
02142023	1	2/14/23	2/14/23	CHEMICALS/RECYCLING	159.00	14		04-14-5310	1
	2			CHEMICALS/PARK	1,095.90	05		05-04-5310	1
	3			CHEMICALS/CEMETERY	857.40	05		05-11-5310	1
	4			CHEMICALS/GENERAL	134.50	05		05-05-5310	1
	5			CHEMICALS/BALL PARK	136.45	05		05-01-5310	1
				INVOICE TOTAL	2,383.25				
				VENDOR TOTAL	2,383.25				
3 VERIZON WIRELESS									
02142023	1	2/14/23	2/14/23	PHONE/STREET	42.74	12		12-00-5020	1
	2			PHONE/POLICE	244.82	05		05-06-5020	1
				INVOICE TOTAL	287.56				
				VENDOR TOTAL	287.56				
90 US DEPARTMENT OF ENERGY									
02142023	1	2/14/23	2/14/23	POWER	6,200.00	01		01-00-5041	1
				INVOICE TOTAL	6,200.00				
				VENDOR TOTAL	6,200.00				
				CORNERSTONE CHECK ACCT TOTAL	129,805.84				
				TOTAL MANUAL CHECKS	.00				
				TOTAL E-PAYMENTS	.00				
				TOTAL PURCH CARDS	.00				
				TOTAL ACH PAYMENTS	.00				
				TOTAL OPEN PAYMENTS	129,805.84				
				GRAND TOTALS	129,805.84				



Reviewed and Approved at February 14 2023

Date	Vendor	Amount	Item
1/20/23	Aflac	\$ 736.20	Insurance
1/3/23	BCBS	\$ 12,623.41	Insurance
1/19/23	Black Hills Energy	\$ 298.14	Power Plant gas bill
1/17/23	Caspian Creates	\$ 69.98	Website/Calendar fee
2/2/23	Caspian Creates	\$ 405.00	Training/google
1/9/23	Delta Dental	\$ 503.88	Insurance
1/20/23	EFTPS	\$ 3,949.80	Payroll taxes
2/3/23	EFTPS	\$ 4,042.13	Payroll taxes
1/4/23	Freedom Claims	\$ 2,468.00	Insurance
1/18/23	LARM	\$ 4,577.00	Cyber policy
1/20/23	MG Trust	\$ 2,214.19	Payroll retirement
2/7/23	MG Trust	\$ 2,274.16	Payroll retirement
1/20/23	NE Dept of Rev	\$ 6,079.67	Sales Tax
1/11/23	NE Dept of Rev - Umemployment	\$ 24.60	Payroll
1/31/23	NE Dept of Rev	\$ 1,194.76	Payroll
1/5/23	NEO Post	\$ 350.00	Postage
1/20/23	Payroll	\$ 13,098.09	Payroll
2/3/23	Payroll	\$ 13,835.12	Payroll
1/12/23	South Central State Bank	\$ 400,000.00	New CD
1/3/23	VSP	\$ 179.21	Insurance
TOTAL CLAIMS REPORT:		\$ 468,923.34	

**CDA GRANT PAYMENTS**

Date	Vendor	Amount	Item
1/30/23	HARRIS APOTHECARIES LLC/FRANKLIN DRUG	\$ 2,187.92	CDA COMM. GRANT
1/30/23	UNTIED CHURCH OF CHRIST	\$ 2,001.16	CDA COMM. GRANT
		<b>\$ 4,189.08</b>	

Approved 2/14/2023 meeting  
 Council Beall  
 Council Platt  
 Council Urbina  
 Coucil Loschen

# SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				CORNERSTONE CHECK ACCT BK#1				
			243	AMGL				
02142023	1	2/14/23	2/14/23	AUDIT SERVICES	695.56	01	01-00-5140	1
	2			AUDIT SERVICES	695.56	02	02-00-5140	1
	3			AUDIT SERVICES	695.56	03	03-00-5140	1
	4			AUDIT SERVICES	695.56	04	04-07-5140	1
	5			AUDIT SERVICES	695.56	14	04-14-5140	1
	6			AUDIT SERVICES	695.56	05	05-05-5140	1
	7			AUDIT SERVICES	695.56	05	05-06-5140	1
	8			AUDIT SERVICES	695.56	05	05-08-5140	1
	9			AUDIT SERVICES	695.56	05	05-11-5140	1
	10			AUDIT SERVICES	695.56	12	12-00-5140	1
	11			AUDIT SERVICES	695.56	05	05-03-5140	1
	12			AUDIT SERVICES	698.84	05	05-04-5140	1
				INVOICE TOTAL	8,350.00			
				VENDOR TOTAL	8,350.00			
				CORNERSTONE CHECK ACCT TOTAL	8,350.00			
				TOTAL MANUAL CHECKS	.00			
				TOTAL E-PAYMENTS	.00			
				TOTAL PURCH CARDS	.00			
				TOTAL ACH PAYMENTS	.00			
				TOTAL OPEN PAYMENTS	8,350.00			
				GRAND TOTALS	8,350.00			



To the Honorable Mayor and City Council  
City of Franklin  
Franklin, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Franklin for the year ended September 30, 2022, and have issued our report thereon dated January 13, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Franklin are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the collectability of accounts receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

#### SHAREHOLDERS:

Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon

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Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Nine audit adjustments increased the fund balances of the City's governmental funds by \$139,257. Nineteen audit adjustments increased the net position of the City's business-type funds by \$203,627. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Depreciation expense of \$140,278 was recorded in the business-type activities, decreasing net position and increasing expenses.
2. Bond payments of \$95,000 were recorded in the business-type activities, increasing net position and decreasing expenses.
3. Capital asset additions of \$121,689 were reclassified in the business-type activities, increasing net position and decreasing expenses.
4. Net position was increased \$218,889, business-type expenses were increased \$194,889, and fund balance was decreased \$25,377 to account for unposted prior year adjustments.
5. Health payable of \$97,438 was reclassified decreasing expenses \$50,006 and \$47,432 in the business-type activities and governmental activities respectively.
6. Accounts payable and the respective expenses were decreased \$89,732 in the business-type activities.
7. Sales tax payable increased and the related decreased \$15,046, to adjust the balance to the amount due at year end.
8. Grant revenue of \$107,997 was record to properly account for incorrectly posted CDBG revenues.

### *Disagreements with Management*

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

### *Management Representations*

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

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

In connection with our audit of the financial statements of the City of Franklin as of September 30, 2022, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. During our audit, we noted that one employee did not have an approved wage rate. We recommend publishing rates of all employees, including part time.
2. We noted eleven checks totaling \$725.98 and four deposits totaling \$313.16 have been outstanding more than one year. We recommend following up to determine if the checks need written off or reissued and following up on deposits that are outstanding more than one month.

### Other Matters

We were engaged to report on the statement of general fund departmental revenue, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and

methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis and budgetary comparison schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

AMGL, PC.

Grand Island, Nebraska  
January 13, 2023

**CITY OF FRANKLIN, NEBRASKA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**September 30, 2022**

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SHAREHOLDERS:

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Marcy J. Luth  
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Kyle R. Overturf  
Tracy A. Cannon

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
City of Franklin, Nebraska

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis of the governmental funds of the City of Franklin, Nebraska, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis of the governmental funds of the City of Franklin, Nebraska, as of September 30, 2022, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note A.

#### Basis for Opinions

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

#### Emphasis of Matter—Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting for the governmental activities and governmental funds. The governmental financial statements are prepared on the modified cash basis of

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.  
and offers wealth management and investment advisory services.

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A PROFESSIONAL  
CORPORATION

accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash and accrual basis of accounting described in Note A, and for determining that the modified cash and accrual basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Franklin, Nebraska's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Franklin, Nebraska’s ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Franklin, Nebraska’s financial statements. The statement of general fund departmental revenue and expenditures is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the financial statements. The other information comprises the management’s discussion and analysis and budgetary comparison schedules, but does not include the financial statements and our auditor’s report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2023, on our consideration of the City of Franklin, Nebraska’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of

Franklin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Franklin, Nebraska's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska  
January 17, 2023

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
For The Year Ended September 30, 2022**

---

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

As management of the City of Franklin, we offer readers of the City of Franklin financial statements this narrative overview and analysis of the financial activities of the City of Franklin for the fiscal year ended September 30, 2022.

**Financial Highlights**

- The assets of the City of Franklin exceeded its liabilities at the close of the most recent fiscal year by \$5,001,445 (*net position*). Of this amount, \$2,992,048 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Franklin’s governmental funds reported combined ending net position of \$2,324,637, with an unrestricted net position balance of \$1,299,209.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$878,018, or 121.5 percent of General Fund expenditures for the year.

**Overview of the Financial Statements**

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

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

The *statement of net position* presents information on all of the City of Franklin’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Franklin is improving or deteriorating.

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

**CITY OF FRANKLIN, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2022**

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

The government-wide financial statements can be found on pages 15 and 16.

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

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

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

The City of Franklin maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, CDA Fund, and CDBG Fund, all of which are considered to be major funds. The Community Betterment Fund is a nonmajor fund presented as Other Fund.

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

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

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The governmental fund financial statements can be found on pages 17-20 of this report.

**Proprietary funds.** The City of Franklin maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Franklin uses enterprise funds to account for its Electric, Water, Sewer, and Sanitation Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Franklin's various functions. The City of Franklin uses an internal service fund to account for its employee health insurance. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

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

The proprietary fund financial statements can be found on pages 21-24 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-50 of this report.

**Other information.** In addition to the financial statements and accompanying notes, this report also presents certain *supplementary and other information* concerning the City of Franklin's budgetary comparison schedules and General Fund revenue and expenditures by departments on pages 51-55 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Franklin, assets exceeded liabilities by \$5,001,445 at the close of the most recent fiscal year.

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

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**Summary Statements of Net Position**

	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>
Current and Other Assets	\$ 3,651,322	\$ 3,335,120	\$ 316,202
Capital Assets	1,625,400	1,568,028	57,372
Total Assets	5,276,722	4,903,148	373,574
Long-term Liabilities	58,014	52,457	5,557
Other Liabilities	217,263	406,434	(189,171)
Total Liabilities	275,277	458,891	(183,614)
Net Position:			
Net Investment in Capital Assets	1,625,400	1,473,028	152,372
Restricted	383,997	410,949	(26,952)
Unrestricted	2,992,048	2,560,280	431,768
Total Net Position	\$ 5,001,445	\$ 4,444,257	\$ 557,188

A portion of the City of Franklin's net position (32.5 percent) reflects its investment in capital assets (land, infrastructure, buildings, distribution systems, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Franklin uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Franklin's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Franklin's net position (7.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$2,992,048) may be used to meet the government's ongoing obligations to citizens and creditors.

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

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

**Expenses and Program Revenues - Governmental Activities**

<u>Function</u>	<u>Year Ended September 30, 2022</u>		<u>Year Ended September 30, 2021</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 26,839	\$ 187,221	\$ 10,265	\$ 194,253
Public Safety	1,345	191,892	14,167	195,535
Public Works	17,460	216,070	16,350	227,163
Environment and Leisure	24,015	212,557	35,982	178,078
Economic Development	107,997	54,046	115,549	247,043
Depreciation	-	81,999	-	66,105
Total	<u>\$ 177,656</u>	<u>\$ 943,785</u>	<u>\$ 192,313</u>	<u>\$ 1,108,177</u>

**Revenues by Source - Governmental Activities**

**SOURCES OF REVENUE**

	<u>Year Ended September 30, 2022</u>		<u>Year Ended September 30, 2021</u>	
Charges for Services	\$ 39,748	3.0 %	\$ 52,789	4.1 %
Operating Grants and Contributions	137,908	10.5	138,424	10.7
Capital Grants and Contributions	-	-	1,100	0.1
Property Taxes	161,414	12.3	160,318	12.3
Motor Vehicle Taxes	17,566	1.3	17,737	1.4
Sales Tax	165,704	12.6	168,183	12.9
Franchise Taxes	3,302	0.3	3,512	0.3
State Allocation	282,411	21.5	287,093	22.1
Miscellaneous	33,980	2.7	41,926	3.2
Interest	2,061	0.2	4,499	0.3
Gain (Loss) on Disposal of Capital Assets	17,594	1.3	(910)	(0.1)
Interfund Transfers	450,000	34.3	425,000	32.7
Total	<u>\$ 1,311,688</u>	<u>100.0 %</u>	<u>\$ 1,299,671</u>	<u>100.0 %</u>

Net position of the governmental funds increased \$367,903 during the year ended September 30, 2022 due primarily to a \$450,000 transfer from the Electric Fund.

**Business-type activities.** Business-type activities increased the City of Franklin's net position by \$189,285, during the year ended September 30, 2022. Key elements of this increase are as follows:

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

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

<b>Function</b>	<b>Year Ended September 30, 2022</b>		<b>Year Ended September 30, 2021</b>	
	<b>Program Revenues</b>	<b>Program Expenses</b>	<b>Program Revenues</b>	<b>Program Expenses</b>
Electric	\$ 1,484,903	\$ 1,040,302	\$ 1,452,364	\$ 997,627
Water	288,693	187,119	215,855	212,288
Sewer	143,871	86,359	163,037	90,871
Sanitation	198,734	170,307	175,115	185,407
Total	2,116,201	1,484,087	2,006,371	1,486,193
Interfund Transfers	-	450,000	-	425,000
	<u>\$ 2,116,201</u>	<u>\$ 1,934,087</u>	<u>\$ 2,006,371</u>	<u>\$ 1,911,193</u>

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

	<b>Year Ended September 30, 2022</b>		<b>Year Ended September 30, 2021</b>	
<b><u>SOURCES OF REVENUE</u></b>				
Charges for Services	\$ 2,088,408	98.4 %	\$ 1,925,842	95.2 %
Capital Grants	27,793	1.3	80,529	4.0
Interest	7,171	0.3	15,526	0.8
Total	<u>\$ 2,123,372</u>	<u>100.0 %</u>	<u>\$ 2,021,897</u>	<u>100.0 %</u>

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

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

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

As of the end of the current fiscal year, the City of Franklin's governmental funds reported a combined ending fund balance of \$1,639,513. The unassigned fund balance is \$878,018. Unassigned fund balance indicates resources available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) restricted for community betterment (\$960), 2) restricted for street projects (\$362,742) 3) restricted for Federal programs (\$20,295) or 4) assigned for community betterment (\$377,498).

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

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The General Fund is the chief operating fund of the City of Franklin. At the end of the current fiscal year, unassigned and total fund balance of \$878,018 represented 121.5 percent of General Fund expenditures for the year.

The fund balance of the City of Franklin's General Fund increased by \$93,272 during the current fiscal year.

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

Unrestricted net position of the proprietary funds at the end of the year were as follows: Electric Fund – \$913,391, Water Fund – \$287,089, Sewer Fund – \$318,175, and Sanitation Fund – \$174,184. The change in net position for the proprietary funds was as follows: Electric Fund – decrease of \$(2,148), Water Fund – increase of \$102,924, Sewer Fund – increase of \$58,812, and Sanitation Fund – increase of \$29,697. Other factors concerning the finances of these four funds have already been addressed in the discussion of the City of Franklin's business-type activities.

### **General Fund Budgetary Highlights**

The City did not amend its budget during the year ended September 30, 2022.

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

**Capital Assets.** The City of Franklin's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$1,625,400 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building and system improvements, vehicles and equipment, and streets.

Major capital asset events (individually greater than \$10,000) during the current fiscal year included the following:

- City Hall roof - \$23,530
- Library HVAC - \$17,193
- Ballfield fence - \$26,491
- 2021 DitchWitch - \$60,500
- 8 – 3 yard dumpsters - \$12,690
- ProTurn mower - \$12,886
- Construction in progress on sewer improvements - \$103,274

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

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

	Year Ended September 30, 2022			Year Ended September 30, 2021		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	Activities	Activities		Activities	Activities	
Land	\$ 48,700	\$ 14,973	\$ 63,673	\$ 53,700	\$ 14,973	\$ 68,673
Construction in Progress	-	103,274	103,274	-	-	-
Building and Improvements	259,749	51,956	311,705	226,196	55,253	281,449
Equipment and Vehicles	332,982	813,766	1,146,748	285,574	932,332	1,217,906
Total	\$ 641,431	\$ 983,969	\$ 1,625,400	\$ 565,470	\$ 1,002,558	\$ 1,568,028

Additional information on the City of Franklin's capital assets can be found in Note C4 on pages 42-44 of this report.

**Long-term debt.** At the end of the current fiscal year, the City of Franklin had the following long-term debt outstanding:

**City of Franklin's Outstanding Debt**

	Year Ended September 30, 2022			Year Ended September 30, 2021		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	Activities	Activities		Activities	Activities	
Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000

The City of Franklin's total debt decreased by \$95,000 (100.0 percent) during the current fiscal year due to making the scheduled principal payments.

The City of Franklin does not have a bond rating.

Additional information on the City of Franklin's long-term debt can be found in Note C6 on page 45 of this report.

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

- Property tax asking for the year ending September 30, 2023, was \$11,867 (7.6 percent) higher than last year, with the General Fund property tax asking of \$167,811.

**CITY OF FRANKLIN, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2022**

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- The City has budgeted a transfer of \$420,000 from the Electric Fund to the General and Street Funds during the year ending September 30, 2023, to balance the General Fund and build up cash reserves in the Street Fund.

**Request for Information**

This financial report is designed to provide a general overview of the City of Franklin's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Clerk, City of Franklin, 619 15th Avenue, Franklin, NE 68939.

**CITY OF FRANKLIN, NEBRASKA**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 845,461	\$ 433,849	\$ 1,279,310
Certificates of deposit	447,625	1,181,626	1,629,251
County treasurer cash	6,238	-	6,238
Receivables:			
Accounts	-	150,144	150,144
Unbilled revenue	-	74,091	74,091
Interest	-	560	560
Inventory	-	73,169	73,169
Total current assets	1,299,324	1,913,439	3,212,763
Noncurrent assets:			
Restricted cash and cash equivalents	383,882	54,677	438,559
Capital assets:			
Land	48,700	14,973	63,673
Construction in progress	-	103,274	103,274
Other capital assets, net of depreciation	592,731	865,722	1,458,453
Net capital assets	641,431	983,969	1,625,400
Total noncurrent assets	1,025,313	1,038,646	2,063,959
<b>Total assets</b>	2,324,637	2,952,085	5,276,722
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	-	164,884	164,884
Accrued vacation and payroll	-	25,166	25,166
Sales tax payable	-	9,825	9,825
Customer deposits	-	17,388	17,388
Total current liabilities	-	217,263	217,263
Noncurrent liabilities:			
Closure/post-closure liability	-	58,014	58,014
<b>Total liabilities</b>	-	275,277	275,277
<b>NET POSITION</b>			
Net investment in capital assets	641,431	983,969	1,625,400
Restricted for:			
Federal programs	20,295	-	20,295
Street projects	362,742	-	362,742
Community betterment	960	-	960
Unrestricted	1,299,209	1,692,839	2,992,048
<b>Total net position</b>	\$ 2,324,637	\$ 2,676,808	\$ 5,001,445

See notes to financial statements.

**CITY OF FRANKLIN, NEBRASKA**

**STATEMENT OF ACTIVITIES**

**For the year ended September 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
<b>Primary government:</b>			
<b>Governmental activities</b>			
<b>(modified cash basis):</b>			
General government	\$ 187,221	\$ 5,597	\$ 21,242
Public safety	191,892	1,345	-
Public works	216,070	12,460	5,000
Environment and leisure	212,557	20,346	3,669
Economic development	54,046	-	107,997
Depreciation - unallocated	81,999	-	-
Total governmental activities	943,785	39,748	137,908
<b>Business-type activities (accrual basis):</b>			
Electric	1,040,302	1,473,653	-
Water	187,119	278,400	-
Sewer	86,359	143,871	-
Sanitation	170,307	192,484	-
Total business-type activities	1,484,087	2,088,408	-
<b>Total primary government</b>	<b>\$ 2,427,872</b>	<b>\$ 2,128,156</b>	<b>\$ 137,908</b>

See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Governmental Activities (Modified Cash Basis)</u>	<u>Business-type Activities (Accrual Basis)</u>	<u>Total</u>
\$ -	\$ (160,382)	\$ -	\$ (160,382)
-	(190,547)	-	(190,547)
-	(198,610)	-	(198,610)
-	(188,542)	-	(188,542)
-	53,951	-	53,951
-	(81,999)	-	(81,999)
-	(766,129)	-	(766,129)
11,250	-	444,601	444,601
10,293	-	101,574	101,574
-	-	57,512	57,512
6,250	-	28,427	28,427
27,793	-	632,114	632,114
<u>\$ 27,793</u>	<u>\$ (766,129)</u>	<u>\$ 632,114</u>	<u>\$ (134,015)</u>
General revenues:			
Taxes:			
Property	161,414	-	161,414
Motor vehicle	17,566	-	17,566
Sales tax	165,704	-	165,704
Franchise	3,302	-	3,302
State allocation	282,411	-	282,411
Miscellaneous	33,980	-	33,980
Interest income	2,061	7,171	9,232
Gain on disposal of assets	17,594	-	17,594
Interfund transfers	450,000	(450,000)	-
Total general revenues	<u>1,134,032</u>	<u>(442,829)</u>	<u>691,203</u>
Change in net position	367,903	189,285	557,188
Net position - September 30, 2021	<u>1,956,734</u>	<u>2,487,523</u>	<u>4,444,257</u>
Net position - September 30, 2022	<u>\$ 2,324,637</u>	<u>\$ 2,676,808</u>	<u>\$ 5,001,445</u>

**CITY OF FRANKLIN, NEBRASKA**

**BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

**September 30, 2022**

	<u>General</u>	<u>Street</u>	<u>CDA</u>	<u>CDBG</u>	Other Governmental Fund (Community Betterment)	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 424,270	\$ 362,627	\$ 377,498	\$ 20,295	\$ 960	\$ 1,185,650
Certificates of deposit	447,625	-	-	-	-	447,625
County treasurer cash	6,123	115	-	-	-	6,238
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total assets</b>	<b>\$ 878,018</b>	<b>\$ 362,742</b>	<b>\$ 377,498</b>	<b>\$ 20,295</b>	<b>\$ 960</b>	<b>\$ 1,639,513</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:						
Restricted for:						
Federal programs	-	-	-	20,295	-	20,295
Community betterment	-	-	-	-	960	960
Street projects	-	362,742	-	-	-	362,742
Assigned for:						
Community betterment	-	-	377,498	-	-	377,498
Unassigned	878,018	-	-	-	-	878,018
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	878,018	362,742	377,498	20,295	960	1,639,513
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total liabilities and fund balances</b>	<b>\$ 878,018</b>	<b>\$ 362,742</b>	<b>\$ 377,498</b>	<b>\$ 20,295</b>	<b>\$ 960</b>	<b>\$ 1,639,513</b>
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See notes to financial statements.

**CITY OF FRANKLIN, NEBRASKA**

**RECONCILIATION OF THE BALANCE SHEET - MODIFIED  
CASH BASIS - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**

**September 30, 2022**

<b>Total fund balances - governmental funds</b>	\$ 1,639,513
 Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$1,887,848, and the accumulated depreciation is \$1,246,417.	641,431
Internal service (health insurance) fund is used by management to charge the cost of insurance to individual funds. The assets are reported with governmental activities in the Statement of Net Position.	<u>43,693</u>
<b>Total net position - governmental activities</b>	<u><u>\$ 2,324,637</u></u>

See notes to financial statements.

**CITY OF FRANKLIN, NEBRASKA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

**For the year ended September 30, 2022**

	<u>General</u>	<u>Street</u>	<u>CDA</u>	<u>CDBG</u>	Other Governmental Fund (Community Betterment)	Total Governmental Funds
<b>REVENUES</b>						
Taxes:						
Property	\$ 157,632	\$ 3,782	\$ -	\$ -	\$ -	\$ 161,414
Motor vehicle	-	17,566	-	-	-	17,566
Sales tax	104,737	25,503	35,464	-	-	165,704
Franchise	3,302	-	-	-	-	3,302
Intergovernmental	124,495	157,916	-	-	-	282,411
Charges for services	39,748	-	-	-	-	39,748
Grant income	21,242	5,000	-	107,997	-	134,239
Contributions	3,669	-	-	-	-	3,669
Interest income	2,061	-	-	-	-	2,061
Sale of assets/insurance proceeds	15,071	7,523	-	-	-	22,594
Other income	33,980	-	-	-	-	33,980
Total revenues	<u>505,937</u>	<u>217,290</u>	<u>35,464</u>	<u>107,997</u>	<u>-</u>	<u>866,688</u>
<b>EXPENDITURES</b>						
General government	190,194	-	-	-	-	190,194
Public safety	191,892	-	-	-	-	191,892
Public works	29,149	186,921	-	-	-	216,070
Environment and leisure	210,878	-	-	-	1,679	212,557
Economic development	-	-	47,841	6,205	-	54,046
Capital outlay	100,552	62,408	-	-	-	162,960
Total expenditures	<u>722,665</u>	<u>249,329</u>	<u>47,841</u>	<u>6,205</u>	<u>1,679</u>	<u>1,027,719</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(216,728)	(32,039)	(12,377)	101,792	(1,679)	(161,031)
<b>OTHER FINANCING SOURCES</b>						
Transfers in	310,000	140,000	-	-	-	450,000
<b>Net change in fund balances</b>	93,272	107,961	(12,377)	101,792	(1,679)	288,969
Fund balances - September 30, 2021	<u>784,746</u>	<u>254,781</u>	<u>389,875</u>	<u>(81,497)</u>	<u>2,639</u>	<u>1,350,544</u>
Fund balances - September 30, 2022	<u>\$ 878,018</u>	<u>\$ 362,742</u>	<u>\$ 377,498</u>	<u>\$ 20,295</u>	<u>\$ 960</u>	<u>\$ 1,639,513</u>

See notes to financial statements.

**CITY OF FRANKLIN, NEBRASKA**

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

**For the year ended September 30, 2022**

<b>Total net change in fund balances - governmental funds</b>	\$ 288,969
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$162,960) exceeded depreciation expense (\$81,999) during the period.	80,961
Internal service (health insurance) fund is used by management to charge the cost of insurance to individual funds. The net revenue is reported with governmental activities in the Statement of Activities.	2,973
Remaining basis on capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of assets on the Statement of Activities.	<u>(5,000)</u>
<b>Change in net position of governmental activities</b>	<u><u>\$ 367,903</u></u>

See notes to financial statements.

**CITY OF FRANKLIN, NEBRASKA**  
**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS**  
**September 30, 2022**

	Enterprise Funds	
	Electric Fund	Water Fund
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ (15,292)	\$ 123,834
Certificates of deposit	893,063	112,840
Receivables:		
Accounts receivable	95,550	32,372
Unbilled revenue	49,606	13,221
Interest	444	45
Inventory	57,143	16,026
Total current assets	1,080,514	298,338
Noncurrent assets:		
Restricted cash and cash equivalents	17,388	-
Capital assets:		
Land	14,973	-
Construction in progress	-	-
Land improvements	-	-
Buildings	40,000	18,627
Property and equipment	1,873,071	1,839,234
Less accumulated depreciation	(1,567,498)	(1,499,431)
Net capital assets	360,546	358,430
Total noncurrent assets	377,934	358,430
Total assets	1,458,448	656,768
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	145,118	8,148
Accrued vacation and payroll	13,053	2,857
Sales tax payable	8,952	244
Customer deposits	17,388	-
Total current liabilities	184,511	11,249
Noncurrent liabilities:		
Closure/post-closure liability	-	-
Total liabilities	184,511	11,249
<b>NET POSITION</b>		
Net investment in capital assets	360,546	358,430
Unrestricted	913,391	287,089
Total net position	\$ 1,273,937	\$ 645,519

See notes to financial statements.

Enterprise Funds			Internal Service Fund
<u>Sewer Fund</u>	<u>Sanitation Fund</u>	<u>Total</u>	<u>Fund</u>
\$ 212,832	\$ 112,475	\$ 433,849	\$ 43,693
96,657	79,066	1,181,626	-
10,222	12,000	150,144	-
5,180	6,084	74,091	-
39	32	560	-
-	-	73,169	-
<u>324,930</u>	<u>209,657</u>	<u>1,913,439</u>	<u>43,693</u>
-	37,289	54,677	-
-	-	14,973	-
103,274	-	103,274	-
-	40,583	40,583	-
9,381	21,148	89,156	-
504,521	409,651	4,626,477	-
(454,366)	(369,199)	(3,890,494)	-
<u>162,810</u>	<u>102,183</u>	<u>983,969</u>	<u>-</u>
<u>162,810</u>	<u>139,472</u>	<u>1,038,646</u>	<u>-</u>
<u>487,740</u>	<u>349,129</u>	<u>2,952,085</u>	<u>43,693</u>
3,269	8,349	164,884	-
2,857	6,399	25,166	-
629	-	9,825	-
-	-	17,388	-
<u>6,755</u>	<u>14,748</u>	<u>217,263</u>	<u>-</u>
-	58,014	58,014	-
<u>6,755</u>	<u>72,762</u>	<u>275,277</u>	<u>-</u>
162,810	102,183	983,969	-
318,175	174,184	1,692,839	43,693
<u>\$ 480,985</u>	<u>\$ 276,367</u>	<u>\$ 2,676,808</u>	<u>\$ 43,693</u>

**CITY OF FRANKLIN, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUNDS**

**For the year ended September 30, 2022**

	Enterprise Funds				Total	Internal Service Fund
	Electric Fund	Water Fund	Sewer Fund	Sanitation Fund		
<b>Operating revenues:</b>						
User charges	\$ 1,302,503	\$ 237,493	\$ 117,376	\$ 181,296	\$ 1,838,668	\$ -
Interdepartmental charges	-	-	-	-	-	27,920
NPPD agreement	159,228	-	-	-	159,228	-
NRD revenue	-	37,751	-	-	37,751	-
County reimbursements	-	-	-	11,188	11,188	-
Other revenue	11,922	3,156	26,495	-	41,573	-
Total operating revenues	<u>1,473,653</u>	<u>278,400</u>	<u>143,871</u>	<u>192,484</u>	<u>2,088,408</u>	<u>27,920</u>
<b>Operating expenses:</b>						
Cost of power	714,632	-	-	-	714,632	-
Personnel	161,960	44,166	40,035	63,341	309,502	-
Contract services	9,518	12,535	1,508	32,688	56,249	-
Professional fees	1,621	1,091	1,091	1,749	5,552	-
Insurance	27,452	5,029	838	10,059	43,378	25,031
Repairs and maintenance	25,115	13,720	21,928	17,321	78,084	-
Utilities	3,761	27,437	3,882	2,840	37,920	-
Other operating expenses	29,010	25,944	11,471	24,136	90,561	-
Closure costs	-	-	-	5,557	5,557	-
Depreciation	64,859	57,197	5,606	12,616	140,278	-
Total operating expenses	<u>1,037,928</u>	<u>187,119</u>	<u>86,359</u>	<u>170,307</u>	<u>1,481,713</u>	<u>25,031</u>
Operating income	435,725	91,281	57,512	22,177	606,695	2,889
<b>Nonoperating revenues (expenses):</b>						
Interest income	3,251	1,350	1,300	1,270	7,171	84
Grant income	11,250	10,293	-	6,250	27,793	-
Interest expense	(2,374)	-	-	-	(2,374)	-
Total nonoperating revenues	<u>12,127</u>	<u>11,643</u>	<u>1,300</u>	<u>7,520</u>	<u>32,590</u>	<u>84</u>
Income before interfund transfers	447,852	102,924	58,812	29,697	639,285	2,973
<b>Interfund transfers:</b>						
Transfer to other funds	<u>(450,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	<u>-</u>
<b>Change in net position</b>	(2,148)	102,924	58,812	29,697	189,285	2,973
Net position - September 30, 2021	<u>1,276,085</u>	<u>542,595</u>	<u>422,173</u>	<u>246,670</u>	<u>2,487,523</u>	<u>40,720</u>
Net position - September 30, 2022	<u>\$ 1,273,937</u>	<u>\$ 645,519</u>	<u>\$ 480,985</u>	<u>\$ 276,367</u>	<u>\$ 2,676,808</u>	<u>\$ 43,693</u>

See notes to financial statements.

**CITY OF FRANKLIN, NEBRASKA**

**STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS**

**For the year ended September 30, 2022**

	Enterprise Funds	
	Electric Fund	Water Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers/other funds	\$ 1,501,341	\$ 262,716
Payments to suppliers	(803,229)	(83,915)
Payments to employees	(162,527)	(45,506)
Net cash provided by operating activities	535,585	133,295
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfers to other funds	(450,000)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of property and equipment	(1,908)	(72,023)
Grant proceeds	11,250	10,293
Increase in closure/post-closure liability	-	-
Principal payments on capital debt	(95,000)	-
Interest paid on capital debt	(2,374)	-
Net cash used by capital and related activities	(88,032)	(61,730)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Increase in certificates of deposit	(3,992)	(519)
Interest received	3,251	1,350
Net cash provided (used) by investing activities	(741)	831
Increase (decrease) in cash and cash equivalents	(3,188)	72,396
Cash and cash equivalents - beginning of the year	5,284	51,438
Cash and cash equivalents - end of the year	\$ 2,096	\$ 123,834
<b>Composition of cash and cash equivalents:</b>		
Cash and cash equivalents	\$ (15,292)	\$ 123,834
Restricted cash and cash equivalents	17,388	-
Total cash and cash equivalents	\$ 2,096	\$ 123,834

See notes to financial statements.

Enterprise Funds			Internal Service Fund
Sewer Fund	Sanitation Fund	Total	
\$ 140,176	\$ 192,579	\$ 2,096,812	\$ 27,920
(39,160)	(90,767)	(1,017,071)	(25,031)
(41,254)	(64,540)	(313,827)	-
<u>59,762</u>	<u>37,272</u>	<u>765,914</u>	<u>2,889</u>
-	-	(450,000)	-
(135,076)	(14,599)	(223,606)	-
-	6,250	27,793	-
-	5,557	5,557	-
-	-	(95,000)	-
-	-	(2,374)	-
<u>(135,076)</u>	<u>(2,792)</u>	<u>(287,630)</u>	<u>-</u>
(445)	(364)	(5,320)	-
1,300	1,270	7,171	84
<u>855</u>	<u>906</u>	<u>1,851</u>	<u>84</u>
(74,459)	35,386	30,135	2,973
<u>287,291</u>	<u>114,378</u>	<u>458,391</u>	<u>40,720</u>
<u>\$ 212,832</u>	<u>\$ 149,764</u>	<u>\$ 488,526</u>	<u>\$ 43,693</u>
\$ 212,832	\$ 112,475	\$ 433,849	\$ 43,693
-	37,289	54,677	-
<u>\$ 212,832</u>	<u>\$ 149,764</u>	<u>\$ 488,526</u>	<u>\$ 43,693</u>

**CITY OF FRANKLIN, NEBRASKA**

**STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS, Continued**

**For the year ended September 30, 2022**

	Enterprise Funds	
	Electric Fund	Water Fund
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 435,725	\$ 91,281
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	64,859	57,197
Change in assets and liabilities:		
Accounts receivable	27,688	(15,684)
Inventories	4,726	(1,935)
Accounts payable	3,585	3,665
Customer deposits	(1,280)	-
Sales tax payable	849	111
Accrued expenses	(567)	(1,340)
Net cash provided by operating activities	\$ 535,585	\$ 133,295

<u>Enterprise Funds</u>			<u>Internal Service Fund</u>
<u>Sewer Fund</u>	<u>Sanitation Fund</u>	<u>Total</u>	
\$ 57,512	\$ 22,177	\$ 606,695	\$ 2,889
5,606	12,616	140,278	-
(3,695)	95	8,404	-
-	-	2,791	-
1,351	3,583	12,184	-
-	-	(1,280)	-
207	-	1,167	-
(1,219)	(1,199)	(4,325)	-
<u>\$ 59,762</u>	<u>\$ 37,272</u>	<u>\$ 765,914</u>	<u>\$ 2,889</u>

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

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

**September 30, 2022**

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

The financial statements of the City of Franklin, Nebraska (City) are prepared in accordance with the modified cash basis of accounting for governmental funds and the accrual basis for the proprietary funds. The City’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

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

**1. Financial Reporting Entity**

The City of Franklin, Nebraska, was incorporated in 1883. The City operates under a Mayor-Council form of government with an elected Mayor, and an elected legislative body, Council, composed of four members. The Mayor is elected at large for a four-year term, and the four members of the City Council are also elected for four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; development; electric, water, and sanitary sewer systems; sanitation; and general administrative services.

The City’s financial reporting entity comprises the following:

Primary Government:	City of Franklin
---------------------	------------------

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City’s financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**1. Financial Reporting Entity, continued**

**Blended Component Units**

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has no blended component units.

**Discretely Presented Component Units**

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The City currently has no discretely presented component units.

**2. Basis of Presentation**

**Government-wide Financial Statements**

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

**Fund Financial Statements**

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

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**2. Basis of Presentation, continued**

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

**Governmental Funds**

*General Fund*

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

*Special Revenue Funds*

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

**Proprietary Funds**

*Enterprise Funds*

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

*Internal Service Funds*

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

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Non-major Funds

The funds are further classified as major or non-major as follows:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General	See page 28 for description.
Street	The Street Fund is a special revenue fund that accounts for the City's share of highway allocation from the State of Nebraska.
CDA	The CDA Fund is a special revenue fund that accounts for the City's community development.
CDBG	Accounts for the City's share of the Community Development Block Grant Program.
Proprietary:	
Enterprise:	
Electric, Water, Sewer, and Sanitation	See page 28 for description.
<i>Nonmajor:</i>	
Special Revenue:	
Community Betterment	Accounts for Keno proceeds to be used for community betterment.
Internal Service:	
Health Insurance	Accounts for the health insurance for all governmental and business-type City operations.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

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

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

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

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Under the modified cash basis of accounting, proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets. Right of use assets and related lease liabilities, as defined by GASB 87, are not reflected in the accompanying modified cash basis financial statements.

Business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified cash basis of accounting using a flow of current financial resources measurement focus. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**4. Assets, Liabilities, and Equity**

**Estimates**

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

**Cash and Investments**

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

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

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

**Receivables**

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Business-type activities report utility billings as their major receivables. The City has recorded an allowance for uncollectible accounts receivable of \$3,843 as of September 30, 2022.

In the fund financial statements, proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**4. Assets, Liabilities, and Equity, continued**

**Inventory**

All inventories are valued at cost using the first-in/first-out (FIFO) method.

**Restricted Assets**

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and utility customer deposits.

**Capital Assets**

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

*Government-wide Statements*

In the government-wide financial statements, capital assets that are purchased or acquired with an original cost of \$2,500 or more are capitalized and reported on the Statement of Net Position. Capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

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

Buildings	20-40 years
Improvements	5-20 years
Machinery and Equipment	5-15 years
Utility Systems	10-40 years
Infrastructure	25 years

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

**4. Assets, Liabilities, and Equity, continued**

**Capital Assets, continued**

*Government-wide Statements, continued*

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

*Fund Financial Statements*

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

**Compensated Absences**

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. In the event of termination, an employee is paid for all unused accumulated vacation time. Accumulated vacation time is accrued in the accompanying governmental and propriety fund financial statements.

**Long-term Debt**

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

*Government-wide Statements*

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and accrued compensated absences.

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

**4. Assets, Liabilities, and Equity, continued**

**Long-term Debt, continued**

*Fund Financial Statements*

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

**Equity Classifications**

*Government-wide Statements*

Equity is classified as net position and displayed in three components:

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

*Fund Financial Statements*

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

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

**Nonspendable**—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

**4. Assets, Liabilities, and Equity, continued**

**Equity Classifications, continued**

*Fund Financial Statements, continued*

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

**Committed**—Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

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

**Unassigned**—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 17). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

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

**Sales and Use Tax**

The City implemented a one-cent sales tax on taxable sales within the City effective April 1, 2013. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. The sales tax is used for budgeted appropriations. As of October 1, 2006, sales tax collected on the sale of motor vehicles is recorded in the Street Fund as required by LB904.

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

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

**Property Taxes**

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

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

Property taxes levied for 2021-2022 are recorded as revenue when received by the County.

**Operating Revenues and Expenses**

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

**Expenditures/Expenses**

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

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

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

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

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

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

**Interfund Transfers**

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

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

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

**1. Fund Accounting Requirements**

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

**2. Deposit Laws and Regulations**

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

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

**3. Revenue Restrictions**

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

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

**4. Debt Restrictions and Covenants**

*Bonds Payable*

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

**5. Budgetary Data**

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

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

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**5. Budgetary Data, continued**

- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 15. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City of Franklin adopts a budget by resolution for all fund types.

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

The following notes present detail information to support the amounts reported in the financial statements for the City’s various assets, liabilities, equity, revenues, and expenditures/expenses.

**1. Cash and Investments**

**Deposits**

The City’s policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2022. The categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City’s name; or collateralized with no written or approved collateral agreement.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**1. Cash and Investments, continued**

**Deposits, continued**

<u>Types of Deposits</u>	<u>Total Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Carrying Value</u>
Demand deposits and certificates of deposit	\$ 3,354,632	\$ 1,043,693	\$ 2,310,939	-	\$ <u>3,347,120</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 1,279,310
Unrestricted certificates of deposit	1,629,251
Restricted cash and cash equivalents	<u>438,559</u>
Total	\$ <u>3,347,120</u>

**2. Restricted Assets**

The restricted assets as of September 30, 2022, are as follows:

Type of Restricted Assets:	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>
Cash and cash equivalents	\$ 383,882	\$ 54,677	\$ 438,559

The Community Betterment fund has cash of \$960 restricted for community betterment, the CDBG fund has cash of \$20,295 restricted for Federal programs, and the Street fund has cash of \$362,627 restricted for street projects.

The business-type activities restricted assets consist \$17,388 restricted for utility customer deposits in the Electric Fund. The Sanitation Fund has \$37,289 of cash restricted for C & D site closure/post-closure costs.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**3. Accounts Receivable**

Accounts receivable of the business-type activities consist of utilities receivables. The Electric Fund recorded an allowance for uncollectible utility accounts receivable of \$3,843 as of September 30, 2022.

**4. Capital Assets**

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

	Balance at October 1, <u>2021</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2022</u>
<b><u>Governmental Activities:</u></b>				
Capital assets not being depreciated:				
Land	\$ 53,700	\$ -	\$ (5,000)	\$ 48,700
Other capital assets being depreciated:				
Buildings and improvements	859,432	50,019	-	909,451
Equipment and vehicles	<u>865,763</u>	<u>112,941</u>	<u>(49,007)</u>	<u>929,697</u>
Total other capital assets at historical cost	1,725,195	162,960	(49,007)	1,839,148
Less accumulated depreciation for:				
Buildings and improvements	(633,236)	(16,466)	-	(649,702)
Equipment and vehicles	<u>(580,189)</u>	<u>(65,533)</u>	<u>49,007</u>	<u>(596,715)</u>
Total accumulated depreciation	<u>(1,213,425)</u>	<u>(81,999)</u> *	<u>49,007</u>	<u>(1,246,417)</u>
Other capital assets, net	<u>511,770</u>	<u>80,961</u>	<u>-</u>	<u>592,731</u>
Governmental activities capital assets, net	<u>\$ 565,470</u>	<u>\$ 80,961</u>	<u>\$ (5,000)</u>	<u>\$ 641,431</u>

\* Depreciation expense was charged to governmental activities as follows:

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2022

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

4. Capital Assets, continued

Governmental Activities, continued:

General Fund:

General government:

Administration \$ 9,101

Public safety:

Fire 720

Police 12,007

Total public safety 12,727

Public works:

Cemetery 8,146

Environment and leisure:

Library 2,651

Park 9,454

Summer recreation 4,471

Pool 827

Total environment and leisure 17,403

Total General Fund 47,377

Special Revenue Funds:

Street 34,622

Total governmental activities depreciation expense \$ 81,999

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

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

**4. Capital Assets, continued**

	Balance at October 1, <u>2021</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2022</u>
<b><u>Business-type Activities</u></b>				
Capital assets not being depreciated:				
Land	\$ 14,973	\$ -	\$ -	\$ 14,973
Construction in progress	-	<u>103,274</u>	-	<u>103,274</u>
Total capital assets not being depreciated	14,973	103,274	-	118,247
Other capital assets being depreciated:				
Buildings and improvements	129,739	-	-	129,739
Equipment and vehicles	<u>4,611,329</u>	<u>18,415</u>	<u>(3,267)</u>	<u>4,626,477</u>
Total other capital assets at historical cost	4,741,068	18,415	(3,267)	4,756,216
Less accumulated depreciation for:				
Buildings and improvements	(74,486)	(3,297)	-	(77,783)
Equipment and vehicles	<u>(3,678,997)</u>	<u>(136,981)</u>	<u>3,267</u>	<u>(3,812,711)</u>
Total accumulated depreciation	<u>(3,753,483)</u>	<u>(140,278) *</u>	<u>3,267</u>	<u>(3,890,494)</u>
Other capital assets, net	<u>987,585</u>	<u>(121,863)</u>	-	<u>865,722</u>
Business-type capital assets, net	<u>\$ 1,002,558</u>	<u>\$ (18,589)</u>	<u>\$ -</u>	<u>\$ 983,969</u>

\* Depreciation expense was charged to functions as follows:

Electric	\$ 64,859
Water	57,197
Sewer	5,606
Sanitation	<u>12,616</u>
Total business-type activities' depreciation expense	<u>\$ 140,278</u>

Construction in progress at September 30, 2022 consists of \$103,274 of costs incurred on the sewer improvement project. See note D3 for details on contractual commitments on this project.

**5. Accounts Payable**

Payables in the proprietary funds are primarily composed of payables to vendors.

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

**6. Long-term Debt**

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

**Changes in Long-term Debt**

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

<u>Type of Debt</u>	Balance at October 1, 2021	<u>Additions</u>	<u>Deductions</u>	Balance at September 30, 2022	Amounts Due Within <u>One Year</u>
Business-type Activities:					
Bonds payable	\$ 95,000	\$ -	\$ (95,000)	\$ -	\$ -

The final debt payments on the 2012A and 2012B combined utilities revenue refunding bonds were made on September 15, 2022.

**7. Closure/Post - Closure Liability**

The City has a license to operate a Construction and Demolition Site (C & D Landfill), which is accounted for as part of the Sanitation Fund.

State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and maintain the site after closure. Closure costs and post-closure costs were estimated by engineers and approved by the Nebraska Department of Environmental Quality (NDEQ) in 2020 and are required to be funded over a 5-year period. These costs are adjusted annually for the inflation factor as provided by NDEQ. The 2022 estimates provided by NDEQ were \$44,794 for the estimated closure cost and \$25,853 for the estimated post-closure costs. The required funding is based on the estimated cost less current balances in the accounts divided over the remaining life. In accordance with state law, the City has established a separate account for deposits of monies necessary to fund the estimated costs. The balance in the restricted account for closure and post-closure at September 30, 2022 was \$37,289. As of September 30, 2022, the estimated liability incurred based on the estimated landfill use to date of 82.1 percent was \$58,014 and the expense accrued during the year ended September 30, 2022 was \$5,557.

**CITY OF FRANKLIN, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2022**

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

**8. Interfund Transactions and Balances**

Operating transfers:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Electric Fund	\$ 310,000	\$ -
Street Fund	140,000	-
Electric Fund:		
General Fund	-	310,000
Street Fund	<u>-</u>	<u>140,000</u>
Total Electric Fund Transfers	<u>-</u>	<u>450,000</u>
Total Interfund Transfers	<u>\$ 450,000</u>	<u>\$ 450,000</u>

**NOTE D – OTHER NOTES**

**1. Retirement Benefits**

The City maintains a defined contribution pension plan. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate if they have attained the age of 25, completed one year of eligible service and customarily work 20 hours or more per week or five or more months per year. The City matches 100 percent of employees' contributions up to six percent. The employees contributions are always 100 percent vested. The City's matching contributions are 100 percent vested immediately. The City contributed \$14,834 and employees contributed \$17,674 during the year.

**2. Risk Management**

**Insurance**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the City's insurance coverage.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

**NOTE D – OTHER NOTES, continued**

**2. Risk Management, continued**

**Insurance, continued**

The City is partially self-insured for health insurance claims up to \$4,280 of individual claims. The self-insurance program is administered within the Internal Service Fund. The City maintains outside insurance coverage through an insurance policy on claim amounts over \$5,000 per employee. The maximum out-of-pocket costs would be \$2,000 for the employee and \$3,000 for the City. Settled claims in the past three years have not exceeded the commercial coverages. A reserve of \$43,693 is established in an internal service fund at September 30, 2022.

**Environmental Remediation**

The City is subject to laws and regulations relating to the protection of the environment. The City's policy is to accrue environmental and cleanup-related costs of a non-capital nature when it is both probable that a liability has been incurred and when the amount can be reasonably estimated. Although it is not possible to quantify with any degree of certainty the potential impact of the City's continuing compliance efforts, management believes any future remediation or other compliance-related costs will not have a material adverse effect on the financial condition or reported results of operations of the City.

**Deposits and Investments**

***Custodial Credit Risk.*** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2022, are held by banks in the name of the City. The City's investments consist of only certificates of deposit.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2022

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

*Interest Rate Risk.* As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The certificate of deposit maturities are as follows:

<u>Maturities by Month</u>	<u>Amount</u>
October 2022	\$ 267,713
November 2022	140,840
January 2023	128,029
March 2023	242,370
May 2023	564,373
October 2023	107,014
January 2024	129,511
March 2025	<u>49,401</u>
	\$ <u>1,629,251</u>

*Credit Risk.* Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City’s investments consist of certificates of deposit, money-market funds, and other securities backed by U.S. Government obligations, minimizing credit risk associated with the City’s investment portfolio.

*Concentration of Credit Risk.* The City’s investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2022, the City’s certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Cornerstone Bank	\$ 947,583
South Central State Bank	<u>681,668</u>
	\$ <u>1,629,251</u>

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

**NOTE D – OTHER NOTES, continued**

**2. Risk Management, continued**

**Deposits and Investments, continued**

*Foreign Currency Risk.* This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City’s investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2022.

**3. Commitments**

**Economic Dependency**

The City of Franklin’s Electric Department purchases substantially all of its electricity for resale to customers from Southern Public Power District.

**Construction Commitments**

At September 30, 2022, the City had the following construction commitments:

<u>Project</u>	<u>Contract Amount</u>	<u>Amount Paid Through September 30, 2022</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
Sewer pipe liner improvements	\$ 142,988	\$ 135,076	\$ 7,912	December 31, 2022

**Other Commitments**

In April 2018, the City’s library entered into a 60-month operating lease for a copier for \$88 per month.

In October 2018, the City entered into a 60-month operating lease for a copier for \$227 per month.

The City has an agreement with the Lower Republican Natural Resources District to sell and deliver water from the City’s water distribution system. The agreement expires in January 2029 and can then be renewed for an additional period of not less than 15 years.

**CITY OF FRANKLIN, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2022**

**NOTE D – OTHER NOTES, continued**

**4. Interlocal Agreements**

The City has the following interlocal agreements in effect as of September 30, 2022:

<u>Party to Agreement</u>	<u>Term of Agreement</u>	<u>Description</u>
Franklin Rural Fire District	2/20/13-until terminated	Fire protection
Franklin County	10/14/96-until terminated	Asphalt maintenance and upkeep
Franklin County	2/2/93-until terminated	Equipment rental and repairs
Franklin County	4/4/95-indefinite	Solid waste disposal
Franklin County	7/9/19-indefinite	Law enforcement and dispatch
Village of Oxford	1/21/11-until terminated	Solid waste auxiliary service
City of Minden	1/22/19-1/22/29	Equipment rental and repairs
League Association of Risk Management	10/1/22-9/30/25	Risk management services

**5. Subsequent Events**

Management has evaluated subsequent events through January 17, 2023 the date on which the financial statements were available for issue.

## **SUPPLEMENTARY AND OTHER INFORMATION**

**CITY OF FRANKLIN, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -**  
**MODIFIED CASH BASIS - GENERAL FUND**

**Year ended September 30, 2022**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Taxes:			
Property	\$ 154,400	\$ 157,632	\$ 3,232
Sales tax	125,000	104,737	(20,263)
Franchise	5,000	3,302	(1,698)
Intergovernmental	123,287	124,495	1,208
Charges for services	37,200	39,748	2,548
Grant income	-	21,242	21,242
Contributions	5,000	3,669	(1,331)
Interest income	-	2,061	2,061
Sale of assets/insurance proceeds	23,000	15,071	(7,929)
Other income	-	33,980	33,980
	<hr/>	<hr/>	<hr/>
Total resources	472,887	505,937	33,050
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
General government	264,925	234,177	(30,748)
Public safety	227,450	191,892	(35,558)
Public works	36,300	35,592	(708)
Environment and leisure	269,035	261,004	(8,031)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	797,710	722,665	(75,045)
Resources under charges to appropriations	(324,823)	(216,728)	108,095
<b>OTHER FINANCING SOURCES</b>			
Transfer in	323,646	310,000	(13,646)
	<hr/>	<hr/>	<hr/>
<b>RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS</b>	<u>\$ (1,177)</u>	<u>\$ 93,272</u>	<u>\$ 94,449</u>

**CITY OF FRANKLIN, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**MODIFIED CASH BASIS - STREET FUND**

**Year ended September 30, 2022**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Property tax	\$ 3,250	\$ 3,782	\$ 532
Motor vehicle	-	17,566	17,566
Sales tax	15,000	25,503	10,503
Intergovernmental	152,574	157,916	5,342
Grant income	-	5,000	5,000
Sale of assets/insurance proceeds	<u>2,000</u>	<u>7,523</u>	<u>5,523</u>
Total resources	172,824	217,290	44,466
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Public works	234,100	186,921	(47,179)
Capital outlay	<u>65,000</u>	<u>62,408</u>	<u>(2,592)</u>
Total charges to appropriations	<u>299,100</u>	<u>249,329</u>	<u>(49,771)</u>
Resources under charges to appropriations	(126,276)	(32,039)	94,237
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	140,000	140,000	-
Transfers out	<u>(13,646)</u>	<u>-</u>	<u>13,646</u>
Net transfers	<u>126,354</u>	<u>140,000</u>	<u>13,646</u>
<b>RESOURCES AND OTHER FINANCING SOURCES (USES) OVER CHARGES TO APPROPRIATIONS</b>	<u>\$ 78</u>	<u>\$ 107,961</u>	<u>\$ 107,883</u>

**CITY OF FRANKLIN, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**MODIFIED CASH BASIS - CDA FUND**

**Year ended September 30, 2022**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Sales tax	\$ 36,000	\$ 35,464	\$ (536)
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Economic development	<u>400,000</u>	<u>47,841</u>	<u>(352,159)</u>
<b>RESOURCES UNDER</b>			
<b>CHARGES TO APPROPRIATIONS</b>	<u>\$ (364,000)</u>	<u>\$ (12,377)</u>	<u>\$ 351,623</u>

**CITY OF FRANKLIN, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**MODIFIED CASH BASIS - CDBG FUND**

**Year ended September 30, 2022**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Grants	\$ -	\$ 107,997	\$ 107,997
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Economic development	<u>-</u>	<u>6,205</u>	<u>6,205</u>
<b>RESOURCES OVER</b>			
<b>CHARGES TO APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 101,792</u>	<u>\$ 101,792</u>

**CITY OF FRANKLIN, NEBRASKA**

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES -  
MODIFIED CASH BASIS - GENERAL FUND DEPARTMENTS**

**Year ended September 30, 2021**

	<u>General</u>	<u>Police</u>	<u>Cemetery</u>
<b>REVENUES</b>			
Taxes:			
Property tax	\$ 157,632	\$ -	\$ -
Sales tax	104,737	-	-
Franchise	3,302	-	-
Intergovernmental revenue:			
State assistance	124,495	-	-
Licenses and permits	2,890	1,345	-
Rental and fees	2,705	-	12,460
Admission fees and concessions	-	-	-
Grant income	21,242	-	-
Contributions	-	-	-
Interest income	2,061	-	-
Sale of assets/insurance proceeds	15,071	-	-
Other revenues	28,087	-	-
Total revenues	<u>462,222</u>	<u>1,345</u>	<u>12,460</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries and benefits	75,503	154,301	23,864
Operating expenses:			
Contract labor	19,569	5,362	129
Fuel	235	3,678	1,106
Insurance	7,877	8,382	838
Professional fees	20,532	8,245	1,083
Meetings, seminars, and dues	42,060	2,337	-
Printing, postage, and publications	-	41	-
Repairs and maintenance	14,810	3,652	1,788
Utilities and telephone	3,653	5,310	158
Total operating expenses	<u>108,736</u>	<u>37,007</u>	<u>5,102</u>
Supplies	5,955	584	183
Other expenses	-	-	-
Capital outlay	43,983	-	6,443
Total expenditures	<u>234,177</u>	<u>191,892</u>	<u>35,592</u>
Revenue over (under) expenditures	228,045	(190,547)	(23,132)
<b>INTERFUND TRANSFERS</b>			
Transfers in	<u>310,000</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 538,045</u>	<u>\$ (190,547)</u>	<u>\$ (23,132)</u>

<u>Park</u>	<u>Pool</u>	<u>Library</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 157,632
-	-	-	104,737
-	-	-	3,302
-	-	-	124,495
-	-	-	4,235
6,521	-	1,360	23,046
4,617	7,850	-	12,467
-	-	-	21,242
3,669	-	-	3,669
-	-	-	2,061
-	-	-	15,071
-	340	5,553	33,980
<u>14,807</u>	<u>8,190</u>	<u>6,913</u>	<u>505,937</u>
28,271	39,404	58,721	380,064
712	-	2,568	28,340
2,146	-	-	7,165
2,875	3,353	1,676	25,001
1,088	1,083	1,083	33,114
899	608	7,104	53,008
-	-	-	41
10,866	6,284	3,087	40,487
4,027	2,880	4,812	20,840
<u>22,613</u>	<u>14,208</u>	<u>20,330</u>	<u>207,996</u>
3,495	10,794	3,381	24,392
2,059	480	7,122	9,661
32,933	-	17,193	100,552
<u>89,371</u>	<u>64,886</u>	<u>106,747</u>	<u>722,665</u>
(74,564)	(56,696)	(99,834)	(216,728)
<u>-</u>	<u>-</u>	<u>-</u>	<u>310,000</u>
<u>\$ (74,564)</u>	<u>\$ (56,696)</u>	<u>\$ (99,834)</u>	<u>\$ 93,272</u>

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

To the Honorable Mayor and Members of the City Council  
City of Franklin, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis for the governmental funds of the City of Franklin, Nebraska, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City’s financial statements, and have issued our report thereon dated January 17, 2023. Our report on the financial statements also disclosed that, as described in Note A to the financial statements, the City prepares its financial statements for the governmental funds on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control Over Financial Reporting**

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

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

**SHAREHOLDERS:**  
Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon

1203 W 2nd Street  
P.O. Box 1407  
Grand Island, NE 68802  
P 308-381-1810  
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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described below, that we consider to be significant deficiency.

#### Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

### **Report on Compliance and Other Matters**

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

### **City of Franklin's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Franklin's response to the findings identified in our audit and described above. The City of Franklin's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGL, P.C.

Grand Island, Nebraska  
January 17, 2023

	Reference	Recommended	2022	2021	2020	2019	2018
Population			941	941	1,000	1,000	1,000
Valuation		\$ 91,383,302	\$ 34,654,481	\$ 34,576,232	\$ 34,262,065	\$ 33,872,768	\$ 31,998,391
Per Capita		\$ 65,191	\$ 36,827	\$ 36,744	\$ 34,262	\$ 33,873	\$ 31,998
<b>1) Unrestricted Net Position/Total Net Position</b>							
Government Wide	Page 14	35%	59.82%	57.61%	66.25%	65.34%	61.69%
Governmental Activities	Page 14	25%	55.89%	57.95%	68.89%	68.48%	60.39%
Business-Type Activities	Page 14	40%	63.24%	57.34%	64.31%	63.38%	62.29%
<b>2) Top 4 Sources of Revenues - Governmental Activities</b>							
Property Taxes	Page 9	\$299 per Capita	172	170	155	155	148
Charges for Services		\$90 per Capita	42	56	36	52	41
State Allocation		\$189 per Capita	300	305	258	254	237
Sales Tax		\$225 per Capita	176	179	133	115	113
<b>3) State Allocations</b>							
Highway Allocation		\$130 Per Capita	\$ 155	\$ 178	\$ 137	\$ 139	\$ 129
Municipal Equilization		\$59 Per Capita	132	127	109	104	97
<b>4) Governmental Expenses (Excludes capital outlay)</b>							
Administration (Excludes debt)	Page 58	\$150 Per Capita	\$ 202	\$ 202	\$ 186	\$ 215	\$ 209
Police		\$140 Per Capita	204	207	142	158	169
Library		\$65 Per Capita	95	80	66	70	63
Park/Pool		\$100 Per Capita	129	108	85	98	108
Cemetery		\$25 Per Capita	31	31	25	35	24
<b>5) Outstanding GO Debt/Valuation</b>							
	Page 12	< 5%-Good < 3%-Excellent	0.00%	0.00%	0.00%	0.00%	0.00%
<b>6) Unassigned Fund Balance/General Fund Expenditures</b>							
	Pages 16 & 18	30%	121.50%	132.43%	130.66%	75.90%	53.32%

	Reference	Recommended	2022	2021	2020	2019	2018
7) Months Expense in Street Cash Reserve	Pages 16 & 18	12.0	23.3	15.5	12.3	5.0	2.5
8) Levy Rates							
General		0.43	0.449997	0.449999	0.449998	0.449997	0.449997
Debt Service		\$249/Capita	\$ 166	\$ 165	\$ 154	\$ 152	\$ 144
		0.12	-	-	-	-	-
		\$71/Capita	\$ -	\$ -	\$ -	\$ -	\$ -
Total Levy			0.449997	0.449999	0.449998	0.449997	0.449997
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 41	> 35%	32.23%	29.66%	24.64%	26.87%	27.16%
Business-type Activities	Page 43	> 35%	18.20%	20.83%	20.34%	23.16%	26.44%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 21	15.00%	29.57%	31.60%	32.02%	31.08%	28.73%
Water Fund		15.00%	32.79%	1.65%	-21.85%	-40.03%	1.23%
Sewer Fund		15.00%	39.97%	-10.14%	14.98%	19.72%	40.21%
Sanitation Fund		10.00%	11.52%	-5.88%	-5.26%	0.42%	-24.00%
11) Debt Coverage Ratio							
Electric	Pages 21-22	1.50	-	7.07	7.49	7.28	6.51
Sanitation		1.50	-	-	1.02	-	0.20
12) Cash, Investments & Treasurer Cash							
General Fund: (unassigned)	Pages 16/18/41						
Operating		310,000					
Replacement		325,000					
		<u>635,000</u>	878,018	784,746	705,501	471,826	352,025
Business-type Activities (Excluding Depreciation/Amortization)	Pages 20/21/43						
Operating		670,000					
Replacement		1,510,000					
Restricted		55,000					
		<u>2,235,000</u>	1,670,152	1,634,697	1,529,329	1,472,656	1,537,789

October 1, 2021 – September 30, 2022

We had some fun in October reading at the museum. The children and adults enjoyed touring after the reading. And ended the month with 39 trick or treaters getting some fun treats.

Santa Express was well attended and all had fun. Two different nights we rode around while listening to Polar Express book reading then came back to the library from sweet treats and drinks.

February, we started Bingo for Kids and it's been a fun program that the children have enjoyed.

Summer Reading Program had 90 children sign up. The children enjoyed their take home craft bags, canvas bag craft, Abundant Honey Life prestation, Valerie Scott prestation, Ocean in the Jar craft, Boggs Balloons prestation, and luncheon.

In July we did story time at the Franklin County Fair and Franklin County Museum.

Our fourth annual Shark Night was held on August 5, 2022 with 87 people attending. Rosebowl Theatre donated popcorn and popcorn tubs the number was lower from the year before, but there were several other things going on that evening.

In September, we started Adult Cricut Night with each month having a different theme.

We did continue the Story Walk® and are excited we got a grant to help get a permanent one that will be installed in Spring 2023.

Number of registered borrowers	754
Number of books held at end of previous fiscal year	13,300
Number of books added during year	308
Number of books withdrawn during year	430
Books held at end of current year	13,178
Number of audio physical units held at end of previous fiscal year	203
Number of audio physical units added during year	1
Number of audio physical units withdrawn during year	1
Audio physical units held at end of current year	203
Number of video physical units held at end of previous fiscal year	832
Number of video physical units added during year	25
Number of video physical units withdrawn during year	0
Video physical units held at end of current year	857
Number of print serials subscriptions held at end of previous fiscal year	8
Number of print serials subscriptions added during year	0
Number of print serials subscriptions withdrawn during year	3
Print Serial Subscriptions held at end of current year	5
Description of Other Materials (Cake pans & puzzles)	103
Number of other materials added during year	25
Number of other materials withdrawn during year	10
Other Materials held at end of current year	118

#### Grants Received

ARPA Formula Grant	\$4,000
Franklin Community Foundation	\$2,500
Southern Power Grant	\$2,000
Library Improvement Grant	\$1,300
Internship Grant	\$1,000
Land O'Lakes	\$1,000
Aurora Coop	\$1,000
Youth Grants for Excellence	\$574
CPLS Scholarship	\$200

#### Memorial Donations Received

– All money deposited into Friends of the Franklin Public Library checking account

Carol Marsh Trust Memorial	\$28,000
Memorials	\$995

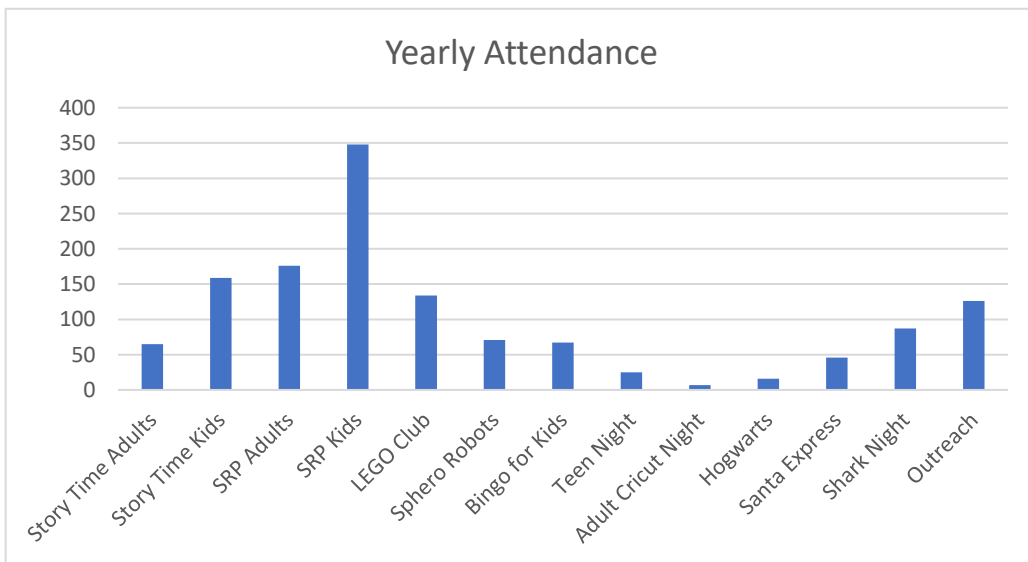
Franklin Public Library  
Technology Inventory  
October 25, 2022

	Tag	ID	Acquired	Serial	Man.	Model	Type	CPU	Hard Drive	RAM	OS	Monitor
Public Access Computers	Desktop 1	Desktop-1	2021	2M00503Z57	HP	HP Slim Desktop S01-pF1xxx	x64-based	Intel Core i3-10100 CPU@ 3.60 GHz 3.60 GHz	118 GB	8.00 GB	Windows 11 Home	HP 24mh 1920 x 1080 @60 Hz
	*HP keyboard, HP mouse, Plantronics headphones											
	Desktop 2	Desktop-2	2021	2M013933YP	HP	HP Slim Desktop 501-pF1xxx	x64-based	Intel Core i5-10400 2.90 GHz, 2.90 GHz	237 GB	16.00 GB	Windows 11 Home	HP Compaq LA 2205wg LCD 22"
	*HP keyboard, HP mouse, Plantronics headphones											
	Desktop 3	Desktop-3	2019	2M09295XQQ	HP	HP Slim Desktop 290-p0xxx	x64-based	Intel Core i5-9400 CPU 2.90 GHz, 2.90 GHz	930 GB	8.00 GB	Windows 10 Home	HP Compaq LA 2205wg LCD 22"
	*HP keyboard, HP mouse, Plantronics headphones											
	Desktop 4	Desktop-4	2021	2M013933Wz	HP	HP Slim Desktop 501-pF1xxx	x64-based	Intel Core i5-10400 2.90 GHz, 2.90 GHz	237 GB	16.00 GB	Windows 11 Home	HP Compaq LA 2205wg LCD 22"
	*HP keyboard, HP mouse, Plantronics headphones											
	Desktop 5	Desktop-5	2019	2M09252NSM	HP	HP Slim Desktop 290-p0xxx	x64-based	Intel Core i5-9400 CPU 2.90 GHz, 2.90 GHz	930 GB	8.00 GB	Windows 11 Home	HP Compaq LA 2205wg LCD 22"
	*HP keyboard, HP mouse, Plantronics headphones											
	ADA	Desktop-ADA	2021	2M00503Z59	HP	HP Slim Desktop S01-pF1xxx	x64-based	Intel Core i3-10100 CPU@ 3.60 GHz 3.60 GHz	118 GB	8.00 GB	Windows 11 Home	HP 24mh 1920 x 1080 @60 Hz
*Zoom-Text Large Print keyboard, Logitech trackball mouse, Plantronics headphones												
	Laptop 1	Laptop-1	2021	CND10538YW	HP	HP Laptop	x64-based	Intel Core i5-1135G7 CPU 2.40 GHz, 2.42 GHz	237 GB	8.00 GB	Windows 11 Home	N/A
*Logitech mouse, Plantronics headphones												
	Laptop 2	Laptop-2	2022	CND15231X4	HP	HP Laptop	x64-based	Intel Core i5-1135G7 CPU 2.40 GHz, 2.42 GHz	237 GB	8.00 GB	Windows 11 Home	N/A
*Logitech mouse, Plantronics headphones												
	AWE	Children's Computer	2015									
Staff Computers	CAT	Cataloging	2021	2M0116366Y	HP	HP Pavilion Destop TP01-2225xt	64-bit x64 processor	11th Gen Intel Core i5-11400 CPU @ 2.60 GHz 2.59 GHz	237 GB	8.00 GB	Windows 11 Home	HP 24yh x 2
	* Logitech keyboard, Logitech mouse, Logitech speakers, Logitech headphones, Honeywell barcode scanner, HP Scanjet N6310, HP Color Laser Jet CP2025											
	CIRC	Circulation	2021	2M0116366R	HP	HP Pavilion Destop TP01-2225xt	64-bit x64 processor	11th Gen Intel Core i5-11400 CPU @ 2.60 GHz 2.59 GHz	237 GB	8.00 GB	Windows 11 Home	HP Pavilion 22xw
	*HP keyboard, Logitech mouse, A-open speakers, Follett 3800 barcode scanner, Epson TM-T88V receipt printer											
STAFF	btop1	2011	2UA110196	HP	HP Compaq 6000	x64-based	Intel Core 2 Duo CPU E8400 3.00 GHz, 3.00 GHz	223 GB	4.00 GB	Windows 10 Pro		Acer V223WLCD
*Dell keyboard, Dell mouse, Logitech speakers, Labsonic headphones, Espon TM-T88IV receipt printer												
LAP STAFF	Laptop-Staff	2011	CNU14249HZ	HP	HP ProBook 4530s	x64-based	Intel Core i5-2540M CPU 2.60 GHz, 2601 MHz	275 GB	4.00 GB	Windows 10 Home		N/A
*Logitech mouse, Plantronics headphones												



Program Numbers  
October 1, 2021 - September 30, 2022

Story Time Adults	65
Story Time Kids	159
SRP Adults	176
SRP Kids	348
LEGO Club	134
Sphero Robots	71
Bingo for Kids	67
Teen Night	25
Adult Cricut Night	7
Hogwarts	16
Santa Express	46
Shark Night	87
Outreach	126



2021-2022	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
<b>Adult Circulation</b>													
Non Fiction	31	21	32	23	21	40	30	26	35	24	21	23	327
Fiction	173	188	233	191	197	217	192	150	232	198	186	224	2381
Large Print	16	32	22	12	25	20	18	24	16	13	24	19	241
Audio Books	16	11	6	9	11	18	16	4	9	6	8	7	121
DVD's	56	73	69	57	63	135	73	106	76	45	80	60	893
Paperbacks	21	20	22	18	20	20	3	4	15	12	7	2	164
Periodicals	20	23	19	17	20	23	26	18	22	21	28	22	259
Cake Pans	0	0	0	0	0	0	1	0	1	2	1	0	5
Adult Computers	144	119	123	128	137	156	175	161	118	132	152	144	1689
<b>Totals</b>	<b>477</b>	<b>487</b>	<b>526</b>	<b>455</b>	<b>494</b>	<b>629</b>	<b>534</b>	<b>493</b>	<b>524</b>	<b>453</b>	<b>507</b>	<b>501</b>	<b>6080</b>
<b>Children Circulation</b>													
Children	60	93	62	43	113	107	77	113	261	110	144	113	1296
Junior	24	39	27	43	12	58	30	36	130	55	49	34	537
Young Adult	3	6	4	5	7	2	6	16	16	14	8	4	91
Puzzles	9	17	19	18	19	35	26	22	11	4	19	10	209
Children's Computers	11	22	6	8	20	28	16	29	31	14	27	15	227
<b>Totals</b>	<b>107</b>	<b>177</b>	<b>118</b>	<b>117</b>	<b>171</b>	<b>230</b>	<b>155</b>	<b>216</b>	<b>449</b>	<b>197</b>	<b>247</b>	<b>176</b>	<b>2360</b>
<b>Other</b>													
Inter-library Loan	0	0	0	0	0	0	0	0	0	0	0	0	0
Copier/Fax Machine	343	177	384	322	232	136	298	133	157	161	424	226	2993
Microfilm	2	1	0	0	0	0	0	0	2	0	0	0	5
Story time - Adults	4	0	8	9	3	4	5	6	176	5	7	14	241
Story time - Children	7	0	16	14	6	10	12	8	348	13	27	46	507
LEGO Club	16	15	10	13	13	18	16	12	0	0	14	7	134
Sphero Robots	7	10	8	10	7	4	7	7	0	0	4	7	71
Makerspace/Cricut	2	10	8	10	7	4	7	7	0	0	4	7	66
Overdrive	156	144	144	170	127	137	130	151	143	159	116	103	1680
Overdrive Unique Activity	37	23	37	43	36	39	29	44	46	38	30	25	427
Wifi	15	15	15	15	15	15	15	15	15	15	15	15	180
<b>Totals</b>	<b>589</b>	<b>395</b>	<b>630</b>	<b>606</b>	<b>446</b>	<b>367</b>	<b>519</b>	<b>383</b>	<b>887</b>	<b>391</b>	<b>641</b>	<b>450</b>	<b>6304</b>
<b>Total Circulation</b>	<b>1173</b>	<b>1059</b>	<b>1274</b>	<b>1178</b>	<b>1111</b>	<b>1226</b>	<b>1208</b>	<b>1092</b>	<b>1860</b>	<b>1041</b>	<b>1395</b>	<b>1127</b>	<b>14744</b>
<b>Patrons Withdrawn</b>													
Adult	0	0	0	8	0	0	0	1	0	1	0	0	10
Child	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Patrons Added</b>													
Resident	2	1	1	0	0	0	1	2	5	0	1	1	14
Non-Resident	0	0	0	1	0	0	0	0	2	1	1	0	5
<b>Patron Count</b>													
<b>Totals</b>	<b>523</b>	<b>371</b>	<b>574</b>	<b>406</b>	<b>429</b>	<b>514</b>	<b>517</b>	<b>589</b>	<b>1172</b>	<b>469</b>	<b>595</b>	<b>510</b>	<b>6669</b>
<b>Outreach</b>	<b>19</b>	<b>0</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>87</b>	<b>0</b>	<b>213</b>





**DANGER**  
DO NOT  
ENTER

**MARATHON**

**WARNING**


**DANGER KEEP HANDS OUT**

**CAUTION**  
GATE MUST BE  
CLOSED BEFORE  
OPERATING BALER

**MARATHON**  
EQUIPMENT CO.

**CAUTION**  
STAND CLEAR WHEN  
BALE IS EJECTED

**NOTICE**  
PERIODIC  
MAINTENANCE IS  
REQUIRED AND IS  
YOUR RESPONSIBILITY

 **WARNING**  
STAY CLEAR OF BALE CHAMBER  
WHEN LIGHT IS ILLUMINATED.  
IF LIGHT IS ILLUMINATED WHEN  
BALE DOOR OR FEED GATE IS  
OPEN, DISCONTINUE USE OF THIS  
EQUIPMENT AND CALL QUALIFIED  
SERVICE PERSONNEL. 06-0133

OFF ON



MANUAL UP



MAN DOWN



BALE MADE



**NUISANCE ABATEMENT AGREEMENT**  
South Central Economic Development District, Inc.

CITY: Franklin, Nebraska  
CONSULTANT: South Central Economic Development District, Inc. (SCEDD)  
FEE: All costs incurred to include: SCEDD actual staff time at an hourly rate of \$70; mileage reimbursement rate will be IRS Standard Mileage Rate for Business in effect on days of travel; and actual costs necessary for postage, posting and publishing properties.  
LOCATION: Selected properties within the City of Franklin.  
SCEDD will complete the work to bring unresolved properties into compliance with the City's Nuisance Ordinance.  
START DATE: February 14, 2023.  
END DATE: The earlier of December 31, 2023 or completion.

THIS AGREEMENT is mutually made and entered into by and between the City of Franklin, Nebraska (City) and South Central Economic Development District, Inc. (Consultant) pursuant to the following terms and consideration:

1. DUTIES OF THE CONSULTANT:

- a. GENERAL DUTY. Assist the City in the preparation and execution of documentation required to enact the Nuisance Ordinances of the City, including administration and coordination of abatement of nuisances from properties designated by this Agreement and any attachments;
- b. DOCUMENTATION. Assist in preparation and maintaining proper documentation for local, county, State, and monitoring purposes;
- c. NUISANCE OFFICER. Act as the Nuisance Officer and Administrator of the Nuisance Program and act as an authorized representative of the City in an official capacity to perform the duties of this Agreement;
- d. DEMOLITION EXPENSES. If any property requires demolition as an abatement action the Consultant may bid and bill those administrative services as a separate agreement due to the unknown nature or extent of the demolition activity.
- e. COMPLY WITH LAWS. Such personnel shall not be employees or have any contractual relationship to the City;
- f. REPORTS. At such times, and in such forms, as the City may require, furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Agreement, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement;
- g. CONFIDENTIAL. Maintain all of the reports, information, data, etc., prepared or assembled by the Consultant under this contract confidential to the extent allowed by law. Consultant agrees that said documents shall not be made available to any individual or organization without prior written approval of the City;

h. LITIGATION. Upon request by the City, and at an additional cost (see 2.d below), consult and help City prepare for any court actions and appear in court as a witness for any matters regarding the abatement of nuisances which are a part of the duties assigned to Consultant by this Agreement.

## 2. DUTIES OF THE CITY:

- a. APPOINTMENT. Appoint Consultant its Nuisance Officer for the term of this Agreement;
- b. ASSISTANCE. Provide “in-house” assistance in providing information needed for this Agreement, marketing the nuisance program which may include flyers, notices, and roll off dumpsters for an agreed upon designated clean up period of time or other activities as agreed.
- c. COMPENSATION. Pay all costs incurred for the duties of the consultant and the abatement of nuisances as stated in this Agreement, including, but not limited to, publishing expenses, legal fees, towing fees, property inspections conducted by qualified personnel, asbestos abatement when applicable, and solid waste removal.
- d. ADDITIONAL FEES AND COSTS. Pay Consultant the fee as stated above and any additional costs incurred, including, but not limited to, litigation expenses at seventy dollars (\$70.00) per hour plus expenses (see 1.h. above).

## 3. GENERAL PROVISIONS:

- a. BINDING EFFECT; BENEFITS. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns. Notwithstanding anything contained in this Agreement to the contrary, nothing in this Agreement, expressed or implied, is intended to confer on any person other than the parties hereto or their respective successors and assigns any right, remedy, obligation, or liability under or by reason of this Agreement.
- b. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.
- c. FURTHER ASSURANCES. Each of the parties hereto, without further consideration, agrees to execute and deliver such other documents and take such other action as may be necessary to more effectively consummate the intent and purpose of this Agreement.
- d. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.
- e. INDEMNIFICATION. The Consultant agrees to indemnify and hold harmless the City, its appointed and elective officers, and employees, from and against all loss and expense, including attorney’s fees and costs by reason of any and all claims and demands upon the City, its elected or appointed officers, and employees from damages sustained by any person or persons, arising out of or in consequence of the Consultant’s and its agents’ negligent performance of work

associated with this Agreement. The Consultant shall not be liable for property and bodily injury as may result from the negligence of any construction contractor or construction subcontractor.

f. CITY/CITY REVIEW. The City or their delegates shall have the right to review and monitor the financial and other components of the work and services provided and undertaken as part of the project and this Contract, by whatever legal and reasonable means are deemed expedient by the City.

g. RELATIONSHIP. The relationship of the Consultant to the City shall be that of an independent Consultant rendering professional services. The Consultant shall have no authority, except those actions granted as the official Nuisance Officer, to execute contracts or to make commitments on behalf of the City and nothing contained herein shall be deemed to create the relationship of employer and employee or principal and agent between the City and the Consultant.

h. SEVERABILITY. If for any reason whatsoever, any one or more of the provisions of this Agreement shall be held or deemed to be inoperative, unenforceable, or invalid as applied to any particular case or in all cases, such circumstances shall not have the effect of rendering such provision invalid in any other case or of rendering any of the other provisions of this Agreement inoperative, unenforceable, or invalid.

i. CONSTRUCTION. The parties hereto acknowledge and agree that each party has participated in the drafting of this Agreement and that this document has been reviewed by the respective legal counsel for the parties hereto and that the normal rule of construction to the effect that any ambiguity is to be resolved against the drafting party shall not apply to the interpretation of this Agreement. No inference in favor of, or against, any party shall be drawn by the fact that one party has drafted any portion hereof.

#### 4. TERMINATION:

This Contract may be terminated in whole or in part:

- a. By the City, with the consent of Consultant, or by Consultant with the consent of the City, in which case the two parties shall devise by mutual agreement, the conditions of termination including effective date and in case of termination in part, that portion to be terminated.
- b. In the event the City fails to pay Consultant promptly or within sixty (60) days after invoices are rendered, the City agrees that Consultant shall have the right to consider said default a breach of this agreement and the duties of Consultant under this Agreement terminated. In such an event, the City shall then promptly pay Consultant for all services performed and all allowable expenses incurred.

Date: \_\_\_\_\_  
City of Franklin

Date: \_\_\_\_\_  
South Central Economic Development District, Inc.

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

By: \_\_\_\_\_  
Title: Executive Director

Approved as to legal form:  
Attorney of Record

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



## HELP MAKE FRANKLIN SHINE!

City of Franklin

April 1<sup>st</sup> 2022 – May 16<sup>th</sup> 2022

Please haul your own items to these locations **FREE OF CHARGE:**

Recycling Center: The Recycling Center's hours are 7:00 am to 4:00 pm (closed over lunch hour) on Mondays and Thursdays; and 8:00 am to 12:00 pm on Saturdays. A 30 yard roll off container will be provided free of charge for the residents of the City of Franklin. ID maybe required.

- **Tires cannot be accepted at any time at the Recycling Center**

Construction & Demolition (C&D) Site: The C&D site will be free of charge during this time. To make an appointment, contact City Hall at 425-6295. Construction and demolition waste **does not** include: asbestos waste, special waste, liquid waste, hazardous waste, and waste that contains polychlorinated biphenyl (PBC), putrescible waste, household waste, industrial solid waste, corrugated cardboard, appliances, tires, drums, and fuel tanks. No furniture, pallets, or trash can be accepted at the C&D site. A demo permit is required for any demolition within the City of Franklin. **Every load must be recorded, weighed, and inspected prior to being dumped.**

City Tree Dump Site: The City's Tree Dump is open year round for grass clippings, yard waste, and trees. Please continue to take these items to this site (no bags), as they cannot be placed in your toter; and, are not accepted at Recycling or the C&D site.



## Application for Building Permit

Date of Application: 2-7-2023 Phone Number: 308-470-0559

Homeowner Name: Stove's Storage LLC Email: js husker@hotmail.com

Legal Description of Property and residence address:  
1705 Q Street PT N 1/2 NW 1/4 non-descript  
Franklin, Marion 31-2-14

Name of Contractor (business or individual): Stove's Storage & Tri-States Buildings

### PERMIT TYPE & FEE CALCULATION

\*\*\*NOTE: The cost (fee) for each permit is listed next to the permit type. Check one\*\*\*

- | New Structure Permit (\$25.00) → #4177
- | Addition to Existing Structure Permit (\$25.00)
- | Remodeling of Existing Structure Permit (\$25.00)
- | Demolition of a Structure Permit (\$25.00)
- | Moving a Structure Permit (\$25.00)
- | Fence Building Permit (\$25.00)
- | Water System Connection Permit (\$10.00)

Total project valuation: \$ 40,000

Describe Work to be Completed: Mini-Storage Building all steel construction

Wood Metal Other structure type and purpose of permit: \_\_\_\_\_

New 20x100 Storage Unit

Continued on Next Page →



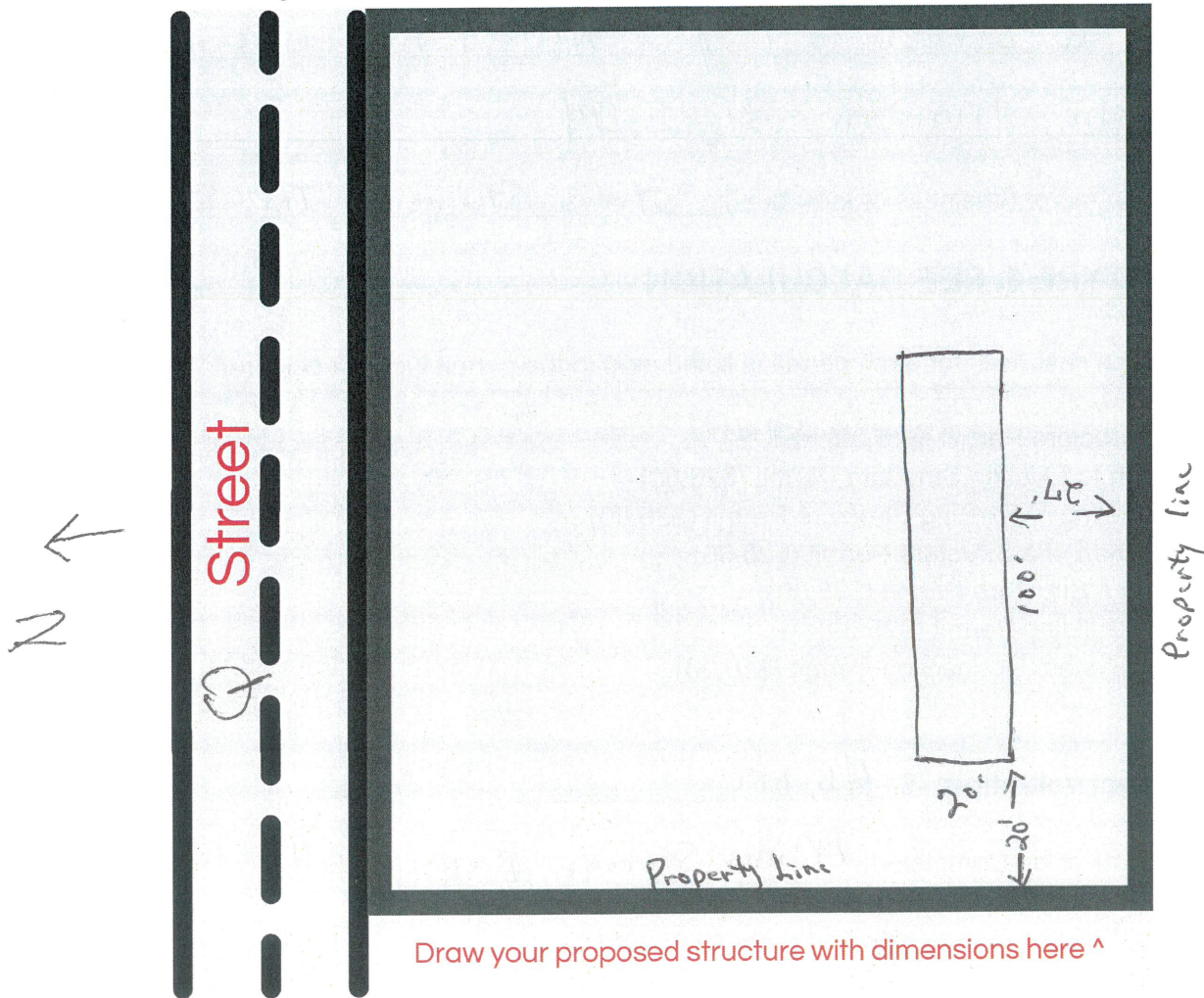


## Application for Building Permit

Draw an outline of the structure here (required):

\*\*\*Show all dimensions of the lot, building, front yard, side yards, rear yard, garages and other buildings. The proposed structure in residential must be at least five (5) feet on the sides and (7) feet inside the rear yard (10) feet from front property lines unless you are a corner lot.

Commercial storage units ask for regulations.



Continued on Next Page →





## Application for Building Permit

I, the undersigned, hereby certify that the above statements are true and correct to the best of my knowledge. I also certify that, if a permit is issued, all work will be completed in accordance with the ordinances of the City of Franklin, Nebraska.

Applicant Signature: *Laura Stoner Jr.* Date: 2-7-2023

### OFFICE USE ONLY

Permit# 2023-02

| APPROVED

| DECLINED

Date Approved/Declined: 2/14/2023

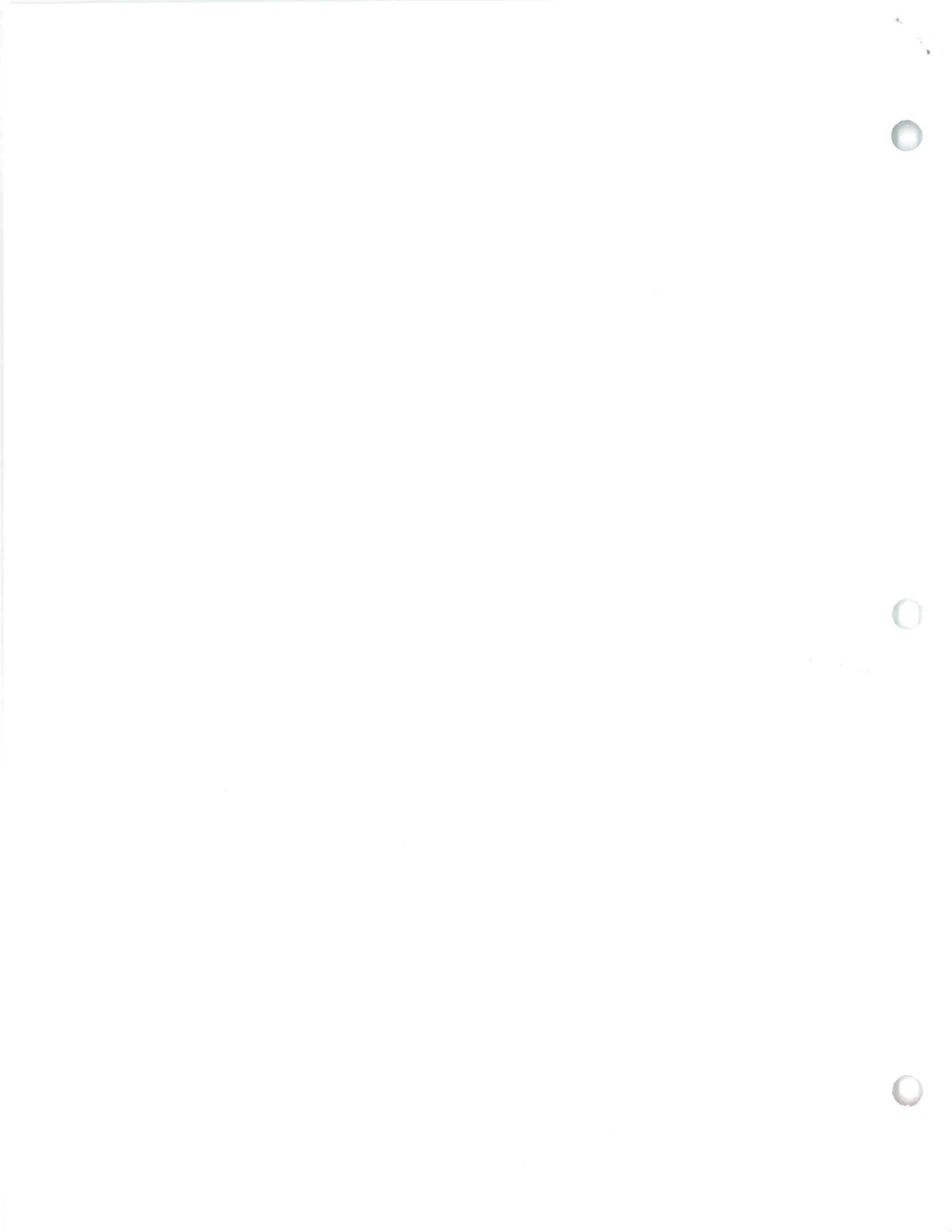
Date of Permit Expiry: 2/14/2024

If declined, reason for declination: \_\_\_\_\_

\_\_\_\_\_  
Zoning Enforcement Officer Signature

*Raqueel Felton*  
City Clerk Signature





# AFFIDAVIT OF PRINTER

STATE OF NEBRASKA )  
 ) SS.  
FRANKLIN COUNTY )

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date

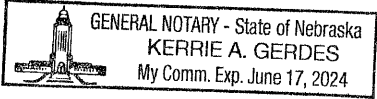
Jan. 18, 2023  
and ending with the issue dated

Jan. 18, 2023.

*Evonne Naden*  
Printer's Fees \$16.58

Subscribed and sworn to  
me before this 18 day of

January, 20 23.  
*Kerrie A. Gerdes*



First Published in Franklin County  
Chronicle Wednesday, Jan. 18,  
2023

## NOTICE OF RENEWAL OF LIQUOR LICENSE NOTICE OF PUBLIC HEARING ON APPLICATION OF CASEY'S GENERAL STORE FOR CLASS D LIQUOR LICENSE

Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2023 for the following retail liquor licensee to wit:

CASEY'S RETAIL  
COMPANY;  
SE CONVENIENCE  
BLVD.  
P.O. BOX 3001  
ANKENY, IA 50021  
PREMISE: CASEY'S  
GENERAL STORE 1595  
118 16TH AVE.  
FRANKLIN, NE  
68939-5180

Beer off sale only inside corporate limits

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before February 9, 2023 in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien  
City Clerk  
ZNEZ

# AFFIDAVIT OF PRINTER

STATE OF NEBRASKA )  
 ) SS.  
FRANKLIN COUNTY )

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date

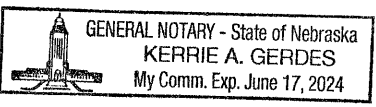
Jan. 18, 2023  
and ending with the issue dated

Jan. 18, 2023  
*Evonne Naden*

Printer's Fees \$ 16.21

Subscribed and sworn to  
me before this 18 day of  
January, 2023.

*Kerrie A. Gerdes*



First Published in Franklin County  
Chronicle Wednesday, Jan. 18,  
2023

## NOTICE OF RENEWAL OF LIQUOR LICENSE NOTICE OF PUBLIC HEARING ON APPLICATION OF COOPERATIVE PRODUCERS INC. FOR CLASS B LIQUOR LICENSE

Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2023 for the following retail liquor licensee to wit:

COOPERATIVE  
PRODUCERS INC.  
265 N SHOWBOAT BLVD.  
HASTINGS, NE  
68902-1008  
PREMISE: PREMIER  
STOP FRANKLIN, 1601 M  
STREET, FRANKLIN, NE  
68939-1348

Beer off sale only inside corporate limits

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before February 9, 2023 in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien  
City Clerk  
ZNEZ

# AFFIDAVIT OF PRINTER

STATE OF NEBRASKA )  
 ) SS.  
FRANKLIN COUNTY )

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date

Jan. 18, 20 23  
and ending with the issue dated

Jan. 18, 20 23

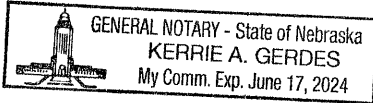
*Evonne Naden*

Printer's Fees \$15.48

Subscribed and sworn to  
me before this 18 day of

January, 20 23

*Kerrie A Gerdes*



First Published in Franklin County  
Chronicle Wednesday, Jan. 18  
2023

## NOTICE FOR LIQUOR LICENSE NOTICE OF PUBLIC HEARING ON APPLICATION OF S K INCORPORATED RIGHTWAY GROCERY FOR CLASS D LIQUOR LICENSE

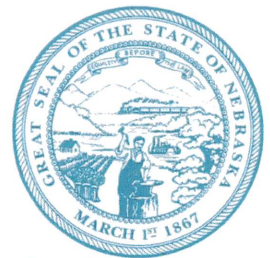
Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2023 for the following retail liquor licensee to wit:

SK Incorporated,  
72259 Road 435, Oxford,  
NE 68967-6767  
PREMISE: RIGHTWAY  
GROCERY, 601 15TH  
AVE., FRANKLIN, NE  
68939-1509

Alcoholic Liquor-off sale  
(inside corporate limits)

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before February 9, 2023 in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien  
City Clerk  
ZNEZ



JAN 26 2023

Raquel Felzien  
City of Franklin  
619 15<sup>th</sup> Ave  
Franklin NE 68939-1509

Re: Cost Estimates and Financial Assurance Updates for the City of Franklin Construction & Demolition Landfill  
Program ID: IWM NE0204501  
Facility ID: 62817

Dear Ms. Felzien:

In accordance with Title 132 - Integrated Solid Waste Management Regulations, Chapter 8, §002.02 and §005.02, cost estimates for closure and post-closure care of construction & demolition disposal areas must be adjusted annually for inflation. Based on the Implicit Price Deflator for the Gross Domestic Product as reported by the U.S. Commerce Department the inflation factor for 2022 is **1.0698**. To adjust your cost estimates for inflation, multiply the current estimates by 1.0698. The new closure cost estimates and post-closure cost estimates adjusted for inflation should be submitted to the Department and also copies placed in the operating records. In addition, any changes to the cost estimates due to changes in the closure or post-closure plans or modifications to the facilities should be submitted to the Department for approval.

The inflation adjustment to the cost estimates and any other changes to the cost estimates, if applicable, must be determined before calculating the annual payments into the financial assurance mechanism. The annual financial report to the Department must include the current balance of the closure and post-closure accounts, the amount of the 2023 closure and post-closure payments, and documentation of how the remaining life and payment calculations were determined.

The annual financial assurance report for an Enterprise Fund Mechanism submitted to the Department in 2023 must include the following items:

- A letter from the treasurer, financial officer, or other official who is responsible for administering the closure and post-closure accounts that verifies the current balance of the account for closure and post-closure and the amount paid into the account for closure and post-closure in 2023.
- A letter from the public works director, city manager, or other appropriate official stating the conditions of the Resolution establishing the financial assurance mechanism are being maintained and followed.
- Updated cost estimate information for inflation, as discussed above.
- A copy of the most recent audited year-end financial statements.

If you have any questions regarding updating cost estimates or annual financial assurance reports, please call me at (402) 471-0008.

Sincerely,

*Keith Powell*

Keith Powell  
Financial Assurance Coordinator  
Waste Permit Section

C: Michael Schultes, JEO Consulting Group, Inc.



October 15, 2020

Mayor and Council  
City of Franklin  
619 15<sup>th</sup> Avenue  
Franklin, NE 68939-1597

RE: Franklin C&D Landfill 2020 Permit Renewal  
JEO Project No. R180189

Dear Mayor and Council:

We appreciate you hiring JEO Consulting Group, Inc. to assist you with the Franklin C&D Landfill 2020 permit renewal. Nebraska Department of Environmental and Energy's (NDEE) requires these permit renewals for C&D Landfills every 5 years. As part of this renewal, there are a couple key items we wanted to specifically bring to your attention.

**Estimated Remaining C&D Landfill Life Expectancy:**

The C&D Landfill has a remaining life expectancy of about 5 years based on non-significant event annual usage. If there are any significant contributing events such as a hailstorm, building demolition, or other related event, the remaining life of the facility will be shortened. JEO will work with the City to review the life expectancy on an annual basis going forward. The City leaders should discuss if they want to expand the C&D Landfill by permitting an additional phase or if they want to close the existing C&D Landfill. If the City wishes to expand the C&D Landfill, JEO recommends the permitting for the additional C&D Landfill phase start about 24 months before the existing facility reaches capacity to allow time for design, permitting, and construction of the new phase. If the City wishes to close the facility, that can be completed upon the facility reaching its capacity.

**Annual Financial Deposits:**

NDEE requires owners of C&D Landfills to place funds away annually in an escrow or savings account to pay for the future closer of the C&D Landfill. The City clerk/treasurer has worked with JEO annually to calculate the amount of funds needed for the City to set aside for these future closer costs. NDEE is requiring an increase in these set aside funds due to the remaining life expectancy of the Franklin facility and due to increased costs for closer of similar C&D Landfills. The annual set aside funds were between \$2,000 and \$3,000 annually. The City will now be required to set aside between \$10,000 and \$12,000 annually.

Our firm appreciates the opportunity to work the City of Franklin and we are happy to address any questions you may have. I am available at 402.469.0414 or at [mschultes@jeo.com](mailto:mschultes@jeo.com) if anyone would like to discuss this in more detail.

Sincerely,

A handwritten signature in blue ink that reads "Michael E. Schultes".

Michael E. Schultes, PE  
Enclosure

**City of Franklin Construction and Demolition Landfill**

**REMAINING CAPACITY**

<b>Description</b>	<b>Total Capacity (yd<sup>3</sup>)</b>	<b>Remaining Capacity (yd<sup>3</sup>)</b>	<b>Remaining Capacity (Tons)</b>	<b>Remaining Life (Years) Using 690 CY per year</b>
CD Landfill	14,400	3,600	1,700	5



Raquel Felzien <rfelzien@cityoffranklin.net>

---

**C & D**

---

**Michael Schultes** <mschultes@jeo.com>  
To: Raquel Felzien <rfelzien@cityoffranklin.net>  
Cc: Kyle Otto <kotto@jeo.com>

Fri, Feb 10, 2023 at 8:31 AM

Hi Raquel,

That is all correct. We estimate you have about 3 years of life left at the CD landfill. The actual life depends on the amount of debris the landfill receives.

City needs to decide 1) do they want to continue with a CD landfill. 2) where would they locate a CD landfill expansion. 3) if they wish to continue and have a location, JEO would review and provide a cost for our assistance in the permitting. The process takes about 2 years to complete. I would advise the town to move forward this year if they want to continue to have a CD landfill.

Thanks,

Mike

Sent from my Verizon, Samsung Galaxy smartphone  
Get Outlook for Android

---

**From:** Raquel Felzien <rfelzien@cityoffranklin.net>  
**Sent:** Friday, February 10, 2023 7:00:21 AM  
**To:** Michael Schultes <mschultes@jeo.com>  
**Cc:** Kyle Otto <kotto@jeo.com>

[Quoted text hidden]

[Quoted text hidden]

**RESOLUTION NO. 2023-01**  
**NUISANCE OFFICER**

The Mayor and City Council of the City of Franklin (hereinafter the City), in regular session assembled at City Hall in Franklin, Nebraska on this 14<sup>th</sup> day of February, 2023, hereby resolve as follows:

WHEREAS, The City desires to appoint a Nuisance Officer pursuant to the City Code of Ordinances (Ordinance No. 909, ARTICLE 2(A)).

WHEREAS, the South Central Development District, Inc. (hereinafter SCEDD), is fully willing, able and qualified to act as Nuisance Officer for the City.

NOW THEREFORE BE IT RESOLVED that the City approves the appointment of SCEDD to act as Nuisance Officer for the City for a period of twelve (12) months; February 14, 2023 to February 13, 2024.

NOW THEREFORE BE IT FURTHER RESOLVED that the Mayor is authorized to sign this Resolution, and that any ordinance or resolution in conflict with this Resolution is hereby revoked to any part in conflict herewith.

INTRODUCED AND PASSED THIS 14<sup>TH</sup> DAY OF FEBRUARY, 2023.

\_\_\_\_\_  
Margaret M. Siel, Mayor

Attested to:

\_\_\_\_\_  
Raquel Felzien, City Clerk

ORDINANCE NO. 872

AN ORDINANCE OF THE CITY OF FRANKLIN, NEBRASKA TO AMEND CHAPTER 6, ARTICLE 1 OF THE MUNICIPAL CODE; TO DEFINE DANGEROUS, POTENTIALLY DANGEROUS, AND VICIOUS DOGS; TO PROVIDE CERTAIN REQUIREMENTS FOR DANGEROUS, POTENTIALLY DANGEROUS, AND VICIOUS DOGS; TO CHANGE THE PENALTIES FOR VIOLATION OF THIS ARTICLE; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO PROVIDE AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF FRANKLIN, NEBRASKA:

Section 1. That Chapter 6, Article 1 of the Municipal Code of the City of Franklin, Nebraska is hereby amended to read as follows:

CHAPTER 6 - POLICE REGULATIONS

ARTICLE 1. DOGS

§6-101 DOGS; DOG LICENSE.

Any person who shall own, keep, or harbor a dog over the age of six (6) months within the Municipality shall within fourteen (14) days after acquisition of said dog acquire a license for each such dog. Dog licenses shall be renewable annually on January 1<sup>st</sup> of each year commencing in the year 2005. Any license which has not been renewed by January 31<sup>st</sup> shall be delinquent and of no further force and effect. The possessor of any dog brought into or harbored within the corporate limits subsequent to January 1<sup>st</sup> of any year, shall be liable for the payment of the dog tax levied herein. Licenses shall be issued by the Municipal Clerk upon the payment of a license fee of ten dollars (\$10.00) for each dog. Said license shall not be transferable and no refund will be allowed in case of death, sale, or other disposition of the licensed dog. The owner shall state at the time the application is made and upon printed forms provided for such purpose, his name and address and the name, breed, color, and sex of each dog owned and kept by him. A certificate that the dog has had a rabies shot, effective for the ensuing year of the license, shall be presented when the license is applied for and no license or tag shall be issued until the certificate is shown. If the dog is a vicious dog, potentially dangerous dog, or a dangerous dog as defined in §6-109 of this Code, the owner shall also submit a certificate of insurance, upon both the initial dog license application as well as each successive renewal, from his or her insurance company showing each dog covered and the breed of dog covered by public liability insurance in a single incident amount of not less than \$500,000.00 for bodily injury to or death of any person or persons or for damage to property owned by any persons which may result from the ownership, keeping, or maintenance of such dogs. The insurance may be in the form of a special liability policy or a standard homeowners or renters insurance policy from a Nebraska licensed insurer which does not have a policy of limiting or excluding such breeds or types of dogs.

§6-101.01 DOG; DOG GUIDES, HEARING AID DOGS, AND SERVICE DOGS; EXEMPT

---

FROM LICENSE TAX.

Every dog guide for a blind or visually impaired person, hearing aid dog for a deaf or hearing-impaired person, and service dog for a physically limited person shall be licensed as required by the Municipal Code, but no license tax shall be charged upon a showing by the owner that the dog is a graduate of a recognized training school for dog guides, hearing aid dogs, or service dogs. Upon the retirement or discontinuance of the dog as a dog guide, hearing aid dog, or service dog, the owner of the dog shall be liable for the payment of the required license tax.

§6-102 DOGS; DOG LICENSE TAGS.

Upon the payment of the license fee, the Municipal Clerk shall issue to the owner of a dog a license certificate and a metallic tag for each dog so licensed. The metallic tags shall be properly attached to the collar or harness of all dogs so licensed and shall entitle the owner to keep or harbor the said dog until the 31<sup>st</sup> day of December following such licensing. In the event that a license tag is lost and upon satisfactory evidence that the original plate or tag was issued in accordance with the provisions herein, the Municipal Clerk shall issue a duplicate or new tag for the balance of the year for which the license tax has been paid and may charge and collect a fee set by resolution of the Governing Body for each duplicate or new tag so issued. All license fees and collections shall be immediately credited to the General Fund. It shall be the duty of the Municipal Clerk to issue tags of a suitable design that are different in appearance each year.

§6-103 DOGS; WRONGFUL LICENSING OF DOG.

It shall be unlawful for the owner, keeper, or harbinger of any dog to permit or allow such dog to wear any license, metallic tag, or other Municipal identification than that issued by the Municipal Clerk for dogs.

§6-104 DOGS; OWNER DEFINED.

Any person who shall harbor or permit any dog to be for ten (10) days or more in or about his or her house, store, or enclosure, or to remain to be fed, shall be deemed the owner and possessor of such dog and shall be deemed to be liable for all penalties herein prescribed.

§6-105 DOGS; PROCLAMATION.

It shall be the duty of the Governing Body whenever in its opinion the danger to the public safety from rabid dogs or cats is great or imminent, to issue a proclamation ordering all persons owning, keeping, or harboring any dog or cat to confine it for a period of not less than thirty (30) days or more than ninety (90) days from the date of such proclamation, or until such danger is passed. The dogs or cats may be harbored by any good and sufficient means in a house, garage, or yard on the premises wherein the said owner may reside. Upon issuing the proclamation it shall be the duty of all persons owning, keeping, or harboring any dog or cat to confine the same as herein provided.

§6-106 DOGS; RUNNING AT LARGE.

No person shall permit any dog owned, kept, or harbored by him to run at large. All dogs found running at large upon the streets, alleys, public grounds, or property of another are hereby declared a public nuisance. The penalty for violation of this section is \$25.00 for each offense.

§6-107 DOGS; DOGS DAMAGING PROPERTY OF OTHERS.

It shall be unlawful for the owner of a dog to allow or permit his dog or cat to damage the property of others or to cause bodily injury. If the owner is adjudged guilty of a violation of this section, the court may, in addition to the penalty provided for the violation of this Code, order such disposition or destruction of the offending dog or cat as may seem reasonable and proper.

§6-108 DOGS; CAPTURE IMPOSSIBLE.

The Municipal Police shall have the authority to kill any animals showing vicious tendencies, or characteristics of rabies which make capture impossible because of the danger involved.

§6-109 DOGS; DANGEROUS, POTENTIALLY DANGEROUS, AND VICIOUS ANIMALS GENERALLY.

(1) No person shall own, keep or harbor, or allow to be in or upon any premises occupied by him, or under his charge or control, any dangerous animal, potentially dangerous animal, or vicious animal without complying with the requirements of this chapter regarding dangerous, potentially dangerous, or vicious animals.

(2) A dangerous animal is defined as one who, according to the records of the Municipal Police and/or the City, meets one or more of the following conditions:

(A) Has killed a human being.

(B) Has inflicted injury on a human being that requires medical treatment.

(C) Has killed a domestic animal without provocation.

(D) Has been previously determined to be a potentially dangerous dog by the City, the owner has received notice from the City or the Municipal Police of such determination, and the dog inflicts an injury on a human being that does not require medical treatment, injures a domestic animal, or threatens the safety of humans or domestic animals.

(3) A potentially dangerous animal is defined as one who meets one or more of the following conditions:

(A) Any animal that when unprovoked: (i) inflicts an injury on a human being that does not require medical treatment, (ii) injures a domestic animal, or (iii) chases or approaches a person upon streets, sidewalks, or any public grounds in a menacing fashion or apparent attitude of attack; or

(B) Any specific animal with a known propensity, tendency, or disposition to attack when unprovoked, to cause injury, or to threaten the safety of humans or domestic animals.

(4) Any other dog which is of a dangerous or ferocious disposition which

habitually snaps or manifests a disposition to bite persons or other animals.

(5) No animal may be declared dangerous or potentially dangerous that inflicts injury or damage on a person committing a willful trespass or other tort upon premises occupied by the owner or lessee of the animal, or committing or attempting to commit a crime. No animal may be declared dangerous or potentially dangerous for taking any action to defend or protect a human being within the immediate vicinity of the animal from an unjustified attack or assault. No animal used in connection with lawful activities of law enforcement officials shall be declared a dangerous or potentially dangerous animal.

(6) No animal may be declared potentially dangerous or dangerous without an administrative determination as provided in section 6-110.

The court may, in addition to any other fine or judgment, order the Municipal Police to forthwith put the animal to death by removing the same to the Municipal Animal Shelter for such purpose. Any person found guilty of violating this section shall pay all expenses, including shelter, food, veterinary expenses for identification or certification of the animal, boarding and veterinary expenses necessitated by the seizure of any animal for the protection of the public and such other expenses as may be required for the destruction of any such animal.

§6-110 DOGS; DETERMINATION OF POTENTIALLY DANGEROUS OR DANGEROUS ANIMAL.

The City shall initiate administrative proceedings to determine an animal to be a potentially dangerous animal or dangerous animal if it meets the definition of potentially dangerous animal or dangerous animal under §6-109, by service of a notice, in writing, upon such animal's owner either by certified or regular mail to the owner's last-known address or by personal service. The notice shall contain:

(A) The name and address of the owner whose animal is subject to such determination;

(B) The name, description, and license number of the animal who is subject to such determination;

(C) A description of the facts which form the basis of such determination;

(D) A summary of the effects of such determination, including the requirements for sections 6-112 and 6-113 and a statement that noncompliance will result in an owner being cited with a violation of this article and in the case of the animal being declared a potentially dangerous animal, the animal subject to such determination potentially being declared a dangerous animal for a violation of §6-109(2)(D);

(E) The date of proposed entry of the determination which shall be not less than ten days after the date of mailing or personal service of the notice; and

(F) Notification of the availability of an appeal if the owner objects to such determination, within ten days of the date of mailing or personal service of the notice.

An owner whose animal is determined to be a potentially dangerous or dangerous animal shall be required to comply with section 6-113 immediately,

section 6-112 within 30 days of the date of entry of the determination order, unless a notice of appeal of the order is filed with the Municipal Clerk, provided, noncompliance with any of the sections set forth above in this paragraph, shall result in a violation of this section.

An appeal of such determination order shall be heard by a hearing officer designated by the City within ten days of the date of the filing of the notice of appeal, and shall provide an opportunity for the owner to appear and offer evidence to dispute the determination order. The filing fee for each notice of appeal shall be \$25.00. A decision to affirm or reverse such order shall be entered by the hearing officer within ten days of the date of the hearing. The decision of the hearing officer shall be the final decision of the City but may be appealed in accordance with the provisions of Nebraska law. If such an appeal is under-taken, and the animal is being held in the custody of the City or the Municipal Animal Shelter, then an appeal bond in an appropriate amount shall be paid to and held by the City or Municipal Animal Shelter pending the outcome of the appeal.

The City will notify the owner of any potentially dangerous animal that has been involved in no incidents of the type specified in section 6-109(3) for a two year period following the date of the determination order, that his or her dog is no longer declared a potentially dangerous animal.

§6-111 DOGS AND CATS; JUDICIALLY EXCLUDED ANIMALS.

It shall be unlawful for any person to bring any animal into the city, which has, in another jurisdiction been judicially determined to be a dangerous, potentially dangerous, vicious, a nuisance, or a threat to the health or safety of human beings.

§6-112 DOGS; DANGEROUS OR POTENTIALLY DANGEROUS ANIMALS - SPAYING OR NEUTERING; MICROCHIP IDENTIFICATION AND LICENSE REQUIRED.

Any animal judicially determined to be dangerous or administratively determined to be potentially dangerous shall be spayed or neutered and implanted with microchip identification by a licensed veterinarian at the owner's expense no less than 30 days after such determination is entered with written proof of spaying or neutering and the microchip identification number being provided to the Municipal Clerk within 72 hours of the procedure being completed. In addition, such dangerous or potentially dangerous animal shall be required to be licensed as a dangerous or potentially dangerous dog within 30 days of the determination.

§6-113 DOGS; REQUIREMENTS FOR VICIOUS DOGS, POTENTIALLY DANGEROUS DOGS AND DANGEROUS DOGS.

It shall be unlawful for any person to own, keep, or harbor a vicious dog, potentially dangerous dog, or dangerous dog unless such dog is kept securely confined as provided in this section.

No person shall permit a vicious dog, potentially dangerous dog, or dangerous dog to go outside its kennel or pen unless such dog is securely leashed with a leash no longer than four feet (4') in length. No person shall permit a vicious dog, potentially dangerous dog, or dangerous dog to be kept on a chain, rope, or other type of leash outside its kennel or pen unless a person is in physical control of the leash. Such dogs may not be leashed to inanimate objects such as trees, posts, buildings, etc. In addition, any vicious dog, potentially dangerous dog or dangerous dog on a leash outside the animal's kennel must be muzzled by a muzzling device sufficient to prevent such dog from biting persons or other animals.

All vicious dogs, potentially dangerous dogs and dangerous dogs shall be securely confined indoors or in a securely enclosed and locked pen or kennel, except when leashed and muzzled as above provided. Such pen, kennel, or structure must have secure sides and a secure top attached to the sides. All structures used to confine vicious dogs, potentially dangerous dogs or dangerous dogs must be locked with a key or combination lock when such animals are within the structure. Such structure must have a secure bottom or floor attached to the sides of the pen or the sides of the pen must be embedded in the ground no less than two feet (2'). All structures erected to house vicious dogs, potentially dangerous dogs or dangerous dogs must comply with all zoning and building regulations of the City. All such structures must be adequately lighted and ventilated and kept in a clean and sanitary condition. The pen, kennel, or structure shall be at least ten feet from any property line of the owner and shall also protect the dog from the elements.

No vicious dogs, potentially dangerous dogs or dangerous dogs may be kept on a porch, patio, or in any part of a house or structure that would allow the dog to exit such building on its own volition. In addition, no such animal may be kept in a house or structure when the windows are open or when screen windows or screen doors are the only obstacle preventing the dog from exiting the structure.

All owners, keepers, or harborers of vicious dogs, potentially dangerous dogs, or dangerous dogs within the City shall, within ten (10) days of the effective date of this Section, display in a prominent place on their premises a sign easily readable by the public using the words "Beware of Dog". In addition, a similar sign is required to be posted on the kennel or pen of such animal.

All owners, keepers, or harborers of vicious dogs, potentially dangerous dogs, or dangerous dogs within the City shall carry public liability insurance covering each dog in a single incident amount of not less than \$500,000.00 for bodily injury to or death of any person or persons or for damage to property owned by any persons which may result from the ownership, keeping or maintenance of such dogs.

All owners, keepers, or harborers of vicious dogs, potentially dangerous dogs or dangerous dogs within the City shall submit proof of said liability insurance to the Municipal Clerk upon both the initial application for a dog license and each successive renewal. The insurance may be in the form of a special liability policy or a standard homeowners or renters insurance policy from a Nebraska licensed insurer which does not have a policy of limiting or excluding such breeds or types of dogs. Proof of insurance must be in the form of a certificate of insurance from said insurer showing coverage for the specific dog sought to be licensed as well as the breed of said dog.

If any vicious dog, potentially dangerous dog or dangerous dog is kept in any manner other than as required in this Section or allowed to run at large, the owner shall be in violation of this section and as part of its judgment the Court may order the Municipal Police to put the dog put to death.

§6-114 DOGS; INTERFERENCE WITH POLICE.

It shall be unlawful for any person to hinder, delay, or interfere with any Municipal Policeman who is performing any duty enjoined upon him by the provisions of this Article, or to break open, or in any manner directly or indirectly aid, counsel, or advise the breaking open of the animal shelter, any ambulance wagon, or other vehicle used for the collecting or conveying of animals to the shelter.

§6-115 DOGS; KILLING AND POISONING.

It shall be unlawful to kill, or to administer, or cause to be administered, poison of any sort to a dog or cat, or in any manner to injure, maim, or destroy, or in any manner attempt to injure, maim, or destroy any dog or cat that is the property of another person, or to place any poison or poisoned food where the same is accessible to a dog or cat.

§6-116 DOGS; BARKING AND OFFENSIVE.

It shall be unlawful for any person to own, keep, or harbor any dog which by loud, continued, or frequent barking, howling, or yelping shall annoy or disturb any neighborhood or person or which habitually barks at or chases pedestrians, drivers, or owners of horses or vehicles while they are on any public sidewalks, streets, or alleys in the Municipality; provided, that the provisions of this Section shall not be construed to apply to the Municipal Animal Shelter.

§6-117 DOGS; LIABILITY OF OWNER.

It shall be unlawful for any person to allow a dog or cat owned, kept, or harbored by him, or under his charge or control, to injure or destroy any real or personal property of any description belonging to another person. The owner or possessor of any such dog or cat, in addition to the usual judgment upon conviction, may be made to be liable to the persons so injured in an amount equal to the value of the damage so sustained.

§6-118 DOGS; REMOVAL OF TAGS.

It shall be unlawful for any person to remove or cause to be removed, the collar, harness, or metallic tag from any licensed dog without the consent of the owner, keeper, or possessor thereof.

§6-119 DOGS; IMPOUNDING.

It shall be the duty of the Municipal Police to capture, secure, and remove in a humane manner to the Municipal Animal Shelter any animal violating any of the provisions of this Article. The animals so impounded shall be treated in a humane manner and shall be provided with a sufficient supply of food and fresh water each day. Each impounded animal shall be kept and maintained at the pound for a period of not less than five (5) days unless reclaimed earlier by the owner. Notice of impoundment of all animals, including any significant marks or identifications, shall be posted at the pound as public notification of such impoundage. Any animal may be reclaimed by its owner during the period of impoundage by payment of five dollars (\$5.00) general impoundment fee for the first impoundment and ten dollars (\$10.00) for all subsequent impoundments in the same calendar year. The owner of a dog being reclaimed shall then be required to comply with the licensing and rabies vaccination requirements before release. If the animal is not claimed at the end of the required waiting period after public notice has been given, the Municipal Police may dispose of the animal in accordance with the applicable rules and regulations pertaining to the same; provided, that if, in the judgment of the Municipal Police, a suitable home can be found for any such animal, the animal shall be turned over to that person and the new owner shall then be required to pay all fees and meet all licensing and vaccinating requirements provided in this Article. The Municipality shall acquire legal title to any cat and any unlicensed dog impounded in the Animal Shelter for a period longer than the required waiting period after giving notice. All animals shall be destroyed and buried in the summary and humane manner as prescribed by the Board of Health unless a suitable home can be found for such animal.

§6-120 DOGS; ANIMAL SHELTER.

The Animal Shelter shall be safe, suitable, and conveniently located for the impounding, keeping, and destruction of animals. The shelter shall be sanitary, ventilated, and lighted.

§6-121 DOGS AND CATS; RABIES SUSPECTED.

Any animal suspected of being afflicted with rabies, or any animal not vaccinated in accordance with the provisions of this Article which has bitten any person and caused an abrasion of the skin, shall be seized and impounded under the supervision of the Board of Health for a period of not less than ten (10) days. If, upon examination by a veterinarian, the animal has no clinical signs of rabies at the end of such impoundment, it may be released to the owner. If the owner of the said animal has proof of vaccination, it shall be confined by the owner or some other responsible person for a period of at least ten (10) days, at which time the animal shall be examined by a licensed veterinarian. If no signs

of rabies are observed, the animal may be released from confinement.

§6-122 DOGS AND CATS; NUISANCE FEEDING PROHIBITED.

The feeding of dogs, cats, or any wild animals except birds and squirrels, by setting out food to be left attended or unattended which attracts or is intended to attract dogs, cats, or wild animals is hereby declared to be a public nuisance and to be unlawful.

§6-123 DOGS AND CATS; SANITATION REQUIREMENTS.

The owner of any dog or cat shall keep any yard, enclosure, shelter structure, or dwelling wherein such animal is kept in a clean and sanitary condition so as not to give off offensive odors which are a source of discomfort to persons residing in the vicinity thereof. The owner shall not allow offal, manure, and waste material of such animal to accumulate or remain in the yard, pen, enclosure, shelter structure, and/or dwelling, upon which such animal resides or is confined in any manner which is conducive to the breeding or attraction of flies, mosquitoes, or other noxious insects or in any manner which endangers the public health or safety or which creates an unhealthy environment. The maintenance or permitting of any of the foregoing conditions on any premises is hereby declared to be a public nuisance. The owner shall, in a sanitary manner, remove or dispose of all offal, manure, and waste material accumulating from such animal at least once every seven days.

§6-124 DOGS AND CATS; VIOLATION; PENALTY.

Any person who violates any of the provisions of this Article shall be deemed guilty of a misdemeanor and shall be fined as follows: For the first offense, a fine of \$50.00; for a second offense, a fine of \$100.00; and for a third or subsequent offense, a fine of \$150.00 or imprisonment for not to exceed three (3) months, or both such fine and imprisonment.

Section 2. This ordinance shall be published in pamphlet form as part of the Municipal Code of the City of Franklin, Nebraska.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval, and publication according to law.

PASSED AND APPROVED this 14<sup>th</sup> day of February, 2023.

APPROVED:

ATTEST:

\_\_\_\_\_  
Margaret Siel, Mayor.

\_\_\_\_\_  
Raquel Felzien, City Clerk.

(SEAL)

