

**AGENDA FOR THE WEST HAYMARKET  
JOINT PUBLIC AGENCY (JPA)  
TO BE HELD FRIDAY, AUGUST 25, 2023 AT 2:30 P.M.  
CITY-COUNTY BUILDING  
COUNCIL CHAMBERS, 1ST FLOOR  
555 S. 10<sup>TH</sup> STREET  
LINCOLN, NE 68508**

1. Introductions and Notice of Open Meetings Law Posted by Door
2. Public Comment and Time Limit Notification Announcement  
*Individuals from the audience will be given a total of 5 minutes to speak on specific items listed on today's agenda. Those testifying should identify themselves for the official record.*
3. Approval of the minutes from the JPA meeting held April 27, 2023.
  - (Staff recommendation: Approval of the minutes as presented)
4. Approval of the minutes from the JPA special meeting held June 7, 2023.
  - (Staff recommendation: Approval of the minutes as presented)
5. Approval of the Payment Register for April through July 2023 and review of the Expenditure Report as of July 31, 2023. (Lyn Heaton)
  - Public Comment
  - (Staff recommendation: Approval of the Payment Register. No action is required on the Expenditure Report).
6. Bill No. WH 23-18  
Resolution to approve the proposed operating budget and capital improvement program for the West Haymarket JPA for September 1, 2023 through August 31, 2024. (Lyn Heaton)
  - Public Comment
  - (Staff recommendation: Approval)
7. Bill No. WH 23-19  
Resolution to approve an Amendment to Memorandum of Understanding between the West Haymarket JPA and Project Control of Texas, Inc., for Construction Management Services for a term of September 1, 2023 through August 31, 2024 with costs not to exceed \$50,000.00. (Caleb Swanson/Chris Connolly)
  - Public Comment
  - (Staff recommendation: Approval)
8. Bill No. WH 23-20  
Resolution to prohibit possession or cause to be present a weapon on West Haymarket JPA property. (Chris Connolly)
  - Public Comment
  - (Staff recommendation: Approval)

**AGENDA FOR THE WEST HAYMARKET  
JOINT PUBLIC AGENCY (JPA)  
TO BE HELD FRIDAY, AUGUST 25, 2023 AT 2:30 P.M.  
PAGE 2 OF 2**

9. Bill No. WH 23-21  
Resolution to approve a Letter Agreement between the West Haymarket Joint Public Agency and the University of Nebraska to extend the License Term of the Lease and Operating Agreement for an additional five (5) years through June 30, 2028 for the assignment of and certain rights to three UNL Suites to the JPA. (Chris Connolly)
  - Public Comment
  - (Staff recommendation: Approval)
  
10. Bill No. WH 23-22  
Resolution authorizing the Chairperson and/or Purchasing Agent to enter into a Contract or issue a purchase order to the lowest, responsive, responsible bidder, for the purchase of food and beverage equipment for the Pinnacle Bank Arena, for a sum not to exceed \$62,922.22. (Chris Connolly)
  - Public Comment
  - (Staff recommendation: Approval)
  
11. Bill No. WH 23-23  
Resolution to approve the Letter Agreement to engage FORVIS to perform an audit of the West Haymarket Joint Public Agency financial statements in accordance with generally accepted auditing standards for the year ended August 31, 2023. (Lyn Heaton)
  - Public Comment
  - (Staff recommendation: Approval)
  
12. Bill No. WH 23-24  
Resolution to authorize the Chair to negotiate with Charter Communications Operating, LLC d/b/a Spectrum a Right of Entry Agreement to enter upon property located near the Pinnacle Bank Arena to install new equipment for video at Pinnacle Bank Arena and to authorize the Chair to execute said Right of Entry Agreement.
  - Public Comment
  - (Staff recommendation: Approval)
  
13. Next Meeting Date: The next meeting date will be Friday, December 15, 2023 at 10:00 a.m. in Council Chambers, First Floor of the County-City Building.
  
14. Motion to Adjourn

**WEST HAYMARKET JOINT PUBLIC AGENCY (JPA)**  
**Board Meeting**  
**April 27, 2023**

Meeting Began At: 2:32 P.M.

Meeting Ended At: 3:31 P.M.

Members Present: Leirion Gaylor Baird, Tim Clare, and Tammy Ward

**Item 1 - Introductions and Notice of Open Meetings Law Posted by Door.**

Gaylor Baird advised that this is a public meeting subject to the open meetings act posted at the back of the room.

**Item 2 - Public Comment and Time Limit Notification.**

Gaylor Baird advised members of the public are given five minutes for public comment on specific items listed on today's agenda and those testifying should identify themselves for the record.

**Item 3 – Approval of the minutes from the JPA meeting held January 26, 2023.**

Clare moved approval of the minutes as presented. Ward seconded the motion. Motion carried 3-0.

**Item 4 – Approval of the Payment Register for January through March 2023 and review of the Expenditure Report as of March 31, 2023.**

Lyn Heaton, Finance Director and JPA Treasurer, stated in reviewing the January through March 2023 payment register the major payments consisted of the following:

- \$1,500,000.00 to the Lincoln Youth Complex for the first of three installments for construction of softball and baseball complex.
- \$811,950.85 to District Energy Corporation for the December 2022 through February 2023 West Haymarket billings. \$620,829.28 was billed back to customers (76.5%).  
-Clare asked if there has been any trouble collecting the payments and Heaton stated they have not experienced any difficulty collecting.
- \$563,371.20 to City of Lincoln-Parking for November 2022 through February 2023 JPA parking garage management. Heaton informed the Board that during this timeframe \$1.2 million was collected in parking revenue.
- \$533,127.04 to Pinnacle Bank Arena for the following:
  1. \$104,893.34 for arena repair, maintenance, and minor equipment for December 2022 through February 2023.
  2. \$11,777.70 for data processing equipment.
  3. \$16,456.00 for commercial washer and dryer for the locker rooms.
  4. \$250,000.00 for third quarter Fiscal Year 2022-23 IMG Learfield sponsorships.
  5. \$150,000.00 for third quarter Fiscal Year 2022-23 operating increment.
- \$256,000.00 to City Risk Management for Fiscal Year 2022-23 annual insurance premiums.
- \$186,467.00 to SMG for FY 2021-22 operator incentive fees earned pursuant to the management agreement.
- \$98,372.75 to City of Lincoln for second quarter Fiscal Year 2022-23 City staff costs as adopted in the 2022-23 JPA Operating Budget.

- \$11,000.00 to University of Nebraska-Lincoln Athletics for WNIT basketball tickets for suites and loge holders.

Heaton explained through the end of March, \$12.2 million in occupation taxes has been collected. Occupation tax revenues are up 11% over last year at this time. As a comparison to the original projections when the arena was first opened, the JPA has collected occupation taxes equivalent to the estimate for the year 2037. Heaton presented a bar graph showing the actual revenues compared to the original projections of the occupation tax revenues and stated the JPA is performing much better than the original projections. Clare asked if the figures shown take into account the payments for the ball fields. Heaton stated it does. Clare asked if it takes into account the revenue expected from the ball fields. Heaton stated it does and explained they incorporated the estimated revenues from the study that was done by the consultant obtained by the Lincoln Youth Complex.

Jane Kinsey, Watchdogs of Lincoln Government, commented that the arena continues to be a money pit. She asked to make an appointment with Heaton so he can explain the financials to her. She further asked Heaton to confirm the cash fund balance. Heaton responded it is about \$42 million.

There being no further discussion or public comment, Clare moved approval of the payment register. Ward seconded the motion. Motion carried 3-0.

**Item 5 – WH 23-6 Resolution to approve a Contract with Striv AV, LLC for a new video wall system for the Pinnacle Bank Arena for a total amount not to exceed \$120,050.00, pursuant to Bid No. 22-279.**

Chris Connolly, City Law Department, explained this item is for a video wall that will be located at the top of the escalators at the Pinnacle Bank Arena. This was the low bid and Learfield will be paying for half of this. The JPA will pay the full amount and then be reimbursed for \$60,000.00.

There being no further discussion or public comment, Ward moved approval of the resolution. Clare seconded the motion. Motion carried 3-0.

**Item 6 - WH 23-7 Resolution to approve Amendment One to the Contract with Daktronics for a new scoreboard control system for the Pinnacle Bank Arena for an increase of \$3,577.00 for a revised total amount not to exceed \$128,352.00.**

Connolly stated we just recently approved a contract for a new scoreboard control system, however, there was an extra module that was discovered was needed and it wasn't included in the package. This represents an amendment to the contract to include the module.

Kinsey asked if this is new. Connolly explained this was approved before. Staff determined this extra module was needed to run the system.

There being no further discussion or public comment, Ward moved approval of the resolution. Clare seconded the motion. Motion carried 3-0.

**Item 7 – WH 23-8 Resolution to approve a Right of Entry Agreement between the West Haymarket JPA and EADO, LLC to enter upon the property legally described as Lot 2, and Outlots A and B, West Haymarket 4<sup>th</sup> Addition to conduct Environmental and Geotechnical Testing on the property.**

Connolly explained that what is generally referred to in the public as Block 5 development at 7<sup>th</sup> and N Streets, consists of a project between the City, JPA, and EADO as part of the building project. As part of the project, we want to allow EADO, the developer, to access the property to do certain things so that they can be certain they know the condition of the property before they actually start building. This includes taking soil samples and working with EPA to be mindful of what the issues are on the property. This is a standard agreement that the Board has approved in the past.

Clare stated this is the start of the development of this area to the south, which is one of the final pieces of the property and will close out the project. Connolly confirmed this is correct, that this is the last piece to be completed in this area. Clare stated from an environmental standpoint this is the start of the process to make sure we grant access to the property so that the proper cleanup and testing can be taken care of.

There being no further discussion or public comment, Ward moved approval of the resolution. Clare seconded the motion. Motion carried 3-0.

**Item 8 – WH 23-9 Resolution to approve a Unit Price Contract with Commonwealth Electric Company to upgrade the remaining Pinnacle Bank Arena exterior light fixtures with LEDs for a total amount not to exceed \$17,139.00, pursuant to Bid No. 23-055, to be paid out of the endowment fund.**

Connolly stated this is part of the project to update the remaining lights in the plaza area and on the pedestrian bridge to LEDs. Commonwealth was the low bid and this will be paid for out of the endowment.

Kinsey asked if there are other lights that will need to be replaced since they were not installed in the first place. Connolly explained LED lights were not available when the building was built in 2013. Caleb Swanson, Project Control, presented a picture of the light locations and stated there are a total of 66 light fixtures that are being affected by this. He explained the majority of them are the hockey stick shaped fixtures located along the plaza and run up the pedestrian ramp and continue down the trail leading to the parking lot. A few years ago, there was a project to update the parking lot lights to LEDs and this has already been done. There are also a couple of lights under the elevated deck on the north side of the arena down in the parking area which will be updated as part of this project. These are the last of the exterior lights surrounding the arena and associated parking areas that are being upgraded to LED. Not everything in the building is LED yet, but they are switching them out as they go. Ten years ago, LED technology was much different than today so it didn't make sense in 2012 and 2013 to use LED. Kinsey asked what kind of lights were used. Swanson stated metal halide lights that were commonly used for exterior lights. Kinsey asked if they have been replaced before and Swanson explained this is the first time these lights have been replaced.

There being no further discussion or public comment, Clare moved approval of the resolution. Ward seconded the motion. Motion carried 3-0.

**Item 9 – WH 23-10 Resolution to accept the financial audit and management letter and report from Forvis, LLP for the period ending August 31, 2022.**

Heaton took a moment to introduce Chris Lindner with Forvis and Abby Dobson with Forvis who will discuss the clean or unmodified opinion on the West Haymarket JPA financials prepared by Forvis.

Chris Lindner, Forvis CPAs, stated the name Forvis is a result of the merger with the former firm BKD and another firm on the east coast. It's a new name, but the same team that has been serving the JPA. He thanked the City Finance team for all of their help in this process. Lindner stated there are two documents that will be discussed, the financial audit and management letter and the audit report. He explained within the audit report of the financial statements there are two opinions noted. The first is the opinion stating the financial statements are in accordance with the governmental accounting standards. This is a clean or unmodified opinion. The second is the opinion that the JPA based on the agency's structure is operating in accordance with the government auditing standards. Nothing was noted as there were no items of non-compliance found and no audit adjustments were made. This is also a clean or unmodified opinion from a control standpoint.

Lindner further stated on page 4 is the Management's Discussion and Analysis section that gives a condensed summary of the financial statements for the fiscal year ending August 31, 2022 and covers the fiscal changes from year to year and any future concerns that could have an impact on the JPA from a budget standpoint discussing general projections of revenues in and future debt service requirements. The basic financial services start on pages 8 - 9. He explained this presentation is a little unique to the agency because of how it is structured and briefly described the information presented. Lindner pointed out the only thing that was new to all governmental agencies was a new lease standard that had to be evaluated and applied. For the JPA the only lease that met the criteria standard was the lease related to the Amtrak Station in the West Haymarket. Because of the nature of the payments it was recorded as lease receivable. Other leases were evaluated, but they did not meet the criteria.

Lindner explained the communication letter touches on a few of the required communications under the audit standards from the auditor to governance. They look at certain risks, the new lease standard, estimates or items that are not clear black and white, and the financial statement disclosures. The payments made to the Lincoln Youth Complex were listed as a subsequent event because the approval did not take place before year end, however, it will have an impact on the financials in the future, so it was listed as evaluated but was not reported in the financial statements. He stated they didn't find anything from a control standpoint that needed to be reported. He again thanked the City team for all of their work, efforts and patience in working with them.

Clare asked if there are best practices that can be improved. Lindner stated as they work through the audit process, they normally have those conversations with management at that time they are identified. Management has been great at taking in those considerations and applying them.

Gaylor Baird thanked Lindner for his work.

Kinsey stated as a point of clarification this is BKD with a new name and Lindner confirmed this is correct. She further asked if he performed the audit in the same way. Lindner stated under the new firm there were some new methodologies and the approach was a little different, however, either way they are still following the standards that apply. Kinsey asked if it was bid. Lindner explained this audit year was still under the previous contract that was bid a few years ago. With the merger all of the contracts that were applicable to BKD were applicable to Forvis. She asked if a new bid needs to be put in under the new name and Lindner explained Forvis is not required to from their standpoint or per the JPA policies.

There being no further discussion or public comment, Clare moved approval of the resolution. Ward seconded the motion. Motion carried 3-0.

**Item 10 – WH 23-11 Resolution to approve a Real Property Agreement for transfers in West Haymarket 4<sup>th</sup> Addition with the City of Lincoln.**

Connolly stated this is in regard to the property located at 7<sup>th</sup> and N Streets, generally referred to as the Block 5 project. He presented a diagram and explained ownerships, locations of the properties, and future uses of the properties. The City would like to use a Brownfield grant to help with remediation in this area. In order to do this, EPA is saying the parties need to go through a series of transactions which Connolly explained in detail to the Board. The EPA money will help with remediation on the property. There are no costs to the JPA for the transactions.

Kinsey asked if EADO is wanting to build apartments here. Connolly explained EADO wants to build a mixed use building here. Kinsey asked if this is related to the project that was in the paper. Connolly confirmed this is related to the Block 5 project.

Clare commented that he appreciated the explanation on this complicated project. He stated there are a lot of moving parts to this project and this is the culmination of all of the work done up to now in developing what was formerly train tracks. He expressed that it is a really beautiful development, and he is happy to be involved.

There being no further discussion or public comment, Ward moved approval of the resolution. Clare seconded the motion. Motion carried 3-0.

**Item 11 - Next Meeting Date.**

The next meeting will be Friday, August 25, 2023 at 2:30 p.m. in Council Chambers, First Floor of the County-City Building.

**Item 12 – Motion to Adjourn**

Ward moved to adjourn. Motion seconded by Clare. The meeting adjourned at 3:31 p.m.

**WEST HAYMARKET JOINT PUBLIC AGENCY (JPA)**  
**Special Board Meeting**  
**June 7, 2023**

Meeting Began At: 2:01 P.M.

Meeting Ended At: 2:44 P.M.

Members Present: Leirion Gaylor Baird, Tim Clare, and Tom Beckius

**Item 1 - Introductions and Notice of Open Meetings Law Posted by Door.**

Gaylor Baird advised that this is a public meeting subject to the open meetings act posted at the back of the room.

**Item 2 - Public Comment and Time Limit Notification.**

Gaylor Baird advised members of the public are given five minutes for public comment on specific items listed on today's agenda and those testifying should identify themselves for the record.

**Item 3 – Bill No. WH 23-12 Resolution to approve base rates for private suites and private loges at the Pinnacle Bank Arena to be effective September 1, 2023. (Yohance Christie)**

Yohance Christie, City Law Department, stated the rates for the suites and loges have been reviewed. This has not been done for some time and the rates have not been adjusted since the arena's inception. In reviewing the market, the market suggests a rate increase. If this item is approved, the rates would be increased to better align with the current market rate.

Jane Kinsey, Watchdogs of Lincoln Government, asked if this is a raise from the original price. Lynn Heaton, Finance Director, stated this is an increase from the previous contract prices. She asked if the prices were lowered during covid and Heaton explained the prices were not lowered but there was a one year pause. Kinsey asked if this is because of inflation and Heaton explained it is a result of a market analysis of other arenas in the region. Kinsey asked if any suites or loges are not in use. Heaton explained they are all full and in fact there is a waiting list.

Robert Way stated he objects to raising the prices.

Clare commented that the suites are all privately held except there is a City suite and a University suite and the prices are going up for those suites as well. Heaton confirmed this is correct.

Gaylor Baird asked Heaton to provide background on how the arrangement existed for the first ten years and why there are changes being made now. Heaton explained when these contracts were first put in place, many of the contracts were for ten years and the vast majority of them expire on August 31. There were no escalators built in during this time. This resolution essentially sets the base rates to reflect the market analysis done by ASM Global. He pointed out that they do not go immediately to the base rates and instead will phase those in. There are seven and ten year options and during the final three years of each contract there is a 4% escalator built in so that we don't get ten years out again and have to incorporate a large increase. Gaylor Baird



asked if some may not change at all since they are already up in price. Heaton confirmed this is correct.

There being no further discussion or public comment, Beckius moved approval of the resolution. Gaylor Baird seconded the motion, Clare abstained. Motion carried 2-0.

**Item 4 – Bill No. WH 23-13 Resolution to approve the Private Suite Use Agreement template as the model private suite use agreement and authorizing the Chair to execute the private suite use agreements utilizing the Model Agreement on behalf of the West Haymarket Joint Public Agency without further action of the Board of Representatives. (Yohance Christie)**

Christie stated this is related to the previous item. In order to adjust the rates to meet the appropriate market suggestions we need to adjust the suite prices accordingly. We did not want to institute a significant price increase and the specific increase will vary depending on the suite. This template shows the price increases for each individual suite and the last three years will have a 4% rate increase.

There being no further discussion or public comment, Beckius moved approval of the resolution. Gaylor Baird seconded the motion, Clare abstained. Motion carried 2-0.

**Item 5 – Bill No. WH 23-14 Resolution to approve the Private Loge Use Agreement template as the model private loge use agreement and authorizing the Chair to execute the private loge use agreements utilizing the Model Agreement on behalf of the West Haymarket Joint Public Agency without further action of the Board of Representatives. (Yohance Christie)**

Christie stated this is identical to the previous item, however, it is for the private loge boxes.

Kinsey asked if they don't have to come to the Board for approval. Christie explained the Board previously voted on the base rate and now the Board is voting on the template agreement. Kinsey asked if something comes up and needs changed would the Board have to approve the change. Christie and the Board members explained to Kinsey that anything outside of the terms of this agreement would be brought back to the Board for approval.

Way commented that he objects to this item as well and to be careful of any rule changes.

Gaylor Baird commented that the revenue the JPA collects for these purposes is very important to the arena's capital improvement program and regular maintenance. We are now ten years along and we need to make sure we are keeping up the facility so that it is an attractive destination for performers and audiences. She is pleased to support this.

There being no further discussion or public comment, Clare moved approval of the resolution. Beckius seconded the motion. Motion carried 3-0.

**Item 6 – Bill No. WH 23-15 Resolution to approve an Agreement between the West Haymarket JPA and DLR Group for engineering services for the Pinnacle Bank Arena Pedestrian Bridge project for an amount not to exceed \$17,500.00. (Caleb Swanson)**

Caleb Swanson, Project Control, stated this is an item that is budgeted in the CIP and it relates to the pedestrian ramp and plaza between the arena and post office. DLR Group will do a structural

assessment as there are a few areas of notable wear and tear on the surface of this ramp, a few areas of spalling on the concrete, some exposed rebar, cracks, etc. They will do an analysis and recommendation for structural repairs to this bridge. We don't anticipate that it will be a significant structural problem, but a lot of this is ongoing maintenance items that you want to complete to prevent the larger structural problems in the future. This is an hourly not to exceed agreement, so they will do only what is necessary to provide recommendations. Then when we get to the point of having the recommendations, the work will be bid out for a contract to complete.

Beckius asked for a time frame in terms of when the assessment will take place. Swanson stated DLR will be able to start the assessment here in a couple of weeks. The expectation would be that the analysis will be completed by this summer.

Clare asked if the money set aside from the foundation will be able to be used for this. Swanson explained that this money will not be able to be used as structural items are excluded in the foundations fund statement.

Kinsey asked if this was brought to your attention through an examination. Swanson stated SMG/Pinnacle Bank maintenance staff brought this to their attention. Kinsey asked if DLR did the previous work. Swanson explained DLR was the prime architect of the building and they were involved in the design of this bridge. Kinsey asked if inspections are done on the bridge. Swanson explained this will be an inspection of the bridge, but so far there have not been periodic inspections done on the bridge.

Way commented that periodic inspections would be a good idea.

There being no further discussion or public comment, Clare moved approval of the resolution. Beckius seconded the motion. Motion carried 3-0.

**Item 7 - Bill No. WH 23-16 Resolution to approve a Right of Entry Agreement between the West Haymarket JPA and Municipal and Contractors Sealing Products, Inc. to enter upon property legally described as Lot 1, Block 10, West Haymarket Addition for the Salt Valley 48-Inch CMP Rehabilitation project. (Yohance Christie)**

Christie stated this is an agreement to allow one of our contractors to use land that the JPA owns as a staging area for their equipment. Christie displayed a picture and explained the areas to be rehabbed and the staging area for the project. This agreement is for one year unless there is a request to extend it.

Kinsey asked what is this rehab project. Brian Kramer, Wastewater, stated this involves a sanitary sewer line that serves part of south Lincoln. It was installed in 1936 and is showing major signs of deterioration so they are doing a rehab project now before there is a failure of some sort. Kinsey asked how they found out there was a problem. Kramer stated they do video inspections of the sewer and on the inspection they could see that deterioration has occurred in the pipe. Kinsey asked what the length was. Kramer responded about 1 mile.

Way asked if the company using the land is bonded and if there is an inspection before and after so that the land is returned in the state they received it and who is responsible for damages. Christie responded that generally speaking there is standard language in the contract to cover all

of these scenarios with this type of arrangement. Christie stated this is really only for permission to go onto the land while they work on the wastewater pipe rehab.

Beckius commented the standard language includes insurance requirements that the JPA uses for these Right of Entry Agreements and Christie confirmed this is correct.

There being no further discussion or public comment, Beckius moved approval of the resolution. Clare seconded the motion. Motion carried 3-0.

**Item 8 – Bill No. WH 23-17 Resolution to approve an Agreement between the West Haymarket JPA and First Data Merchant Services, LLC for the total amount of \$2,335,265.10 for a point of sale system for the Pinnacle Bank Arena. (Yohance Christie/Lyn Heaton)**

Christie stated there are experts in the room that can speak to the specifics of the point of sale system, however, he pointed out the totals are five year totals with a one-time installation fee. The current system is unsupported at this time so we have to move forward with a new point of sale system.

Clare stated this is really important as there was one complaint during basketball because the current point of sale system is really slow making the lines slow and backed up. This should help resolve those issues.

Beckius commented he agrees with Regent Clare and stated we want to make sure the users have a fantastic experience at the PBA and we want the staff to be able to facilitate that experience as well.

There being no further discussion or public comment, Clare moved approval of the resolution. Beckius seconded the motion. Motion carried 3-0.

**Item 9 - Next Meeting Date.**

The next meeting will be Friday, August 25, 2023 at 2:30 p.m. in Council Chambers, First Floor of the County-City Building.

**Item 10 – Motion to Adjourn**

Beckius moved to adjourn. Clare seconded the motion. The meeting adjourned at 2:44 p.m.

**West Haymarket Joint Public Agency  
Payment Register by Payee  
4/1/2023 - 7/31/2023**

Payee	Remark	Document Number	Business Unit	Obj Acct	Object Code Description	Payment Date	Payment Number	Amount
<b>Black Hills Energy - 98079</b>								
	277 Pinnacle Arena Dr	2187817	06095	5825	Natural Gas	4/6/2023	187426	226.80
	277 Pinnacle Arena Dr	2192981	06095	5825	Natural Gas	5/11/2023	189875	93.84
	277 Pinnacle Arena DR	2196574	06095	5825	Natural Gas	6/8/2023	191197	54.81
	277 Pinnacle Arena Dr	2200669	06095	5825	Natural Gas	7/6/2023	192255	51.17
<b>Total - Black Hills Energy - 98079</b>								<b>426.62</b>
<b>Capitol City Electric Inc - 344920</b>								
	Amtrak	2191289	06095	5870	Other Bldg Maintenance	4/27/2023	189249	980.05
<b>Total - Capitol City Electric Inc - 344920</b>								<b>980.05</b>
<b>Pinnacle Bank Arena - 604774</b>								
	Arena Repairs Maint&CIP Mar 23	2191292	06095	5870	Other Bldg Maintenance	4/27/2023	189322	23,220.44
	Arena Repairs Maint&CIP Mar 23	2191292	06095	6069	Data Processing Equipment	4/27/2023	189322	3,406.00
	Arena Repairs Maint&CIP Mar 23	2191292	06095	6076	Miscellaneous Equipment	4/27/2023	189322	7,017.00
	Arena Repair, Maint&CIP-Apr 23	2195032	06095	5870	Other Bldg Maintenance	5/25/2023	190830	36,648.08
	Arena Repair, Maint&CIP-Apr 23	2195032	06095	6076	Miscellaneous Equipment	5/25/2023	190830	9,324.00
	Sponsorship/Op Increment Qtr 4	2198774	06095	5643	Management Services	6/22/2023	191824	250,000.00
	Sponsorship/Op Increment Qtr 4	2198774	06097	5643	Management Services	6/22/2023	191824	150,000.00
	Arena Repairs, Maint&CIP May23	2199038	06095	5870	Other Bldg Maintenance	6/22/2023	191824	45,362.70
	Arena Repairs, Maint&CIP May23	2199038	06095	6068	Concession Equipment	6/22/2023	191824	6,176.00
	Arena Repairs, Maint&CIP May23	2199038	06095	6069	Data Processing Equipment	6/22/2023	191824	478.00
	Arena Repairs, Maint&CIP May23	2199038	06095	6076	Miscellaneous Equipment	6/22/2023	191824	26,156.00
<b>Total - City of Lincoln - 604774</b>								<b>557,788.22</b>
<b>City of Lincoln - Accounting Dept - 120272</b>								
	City Staff 3rd Qtr 2022-2023	2197705	06095	5621	Misc Contractual Services	6/14/2023	639325	98,372.75
<b>Total - City of Lincoln - Accounting Dept - 120272</b>								<b>98,372.75</b>
<b>City of Lincoln - Parking - 431100</b>								
	JPA Parking Garage Mgmt 3/23	2191290	06095	5643.61	Deck 1 Mgmt Services	4/26/2023	638670	59,787.40
	JPA Parking Garage Mgmt 3/23	2191290	06095	5643.62	Deck 2 Mgmt Services	4/26/2023	638670	43,266.28
	JPA Parking Garage Mgmt 3/23	2191290	06095	5643.63	Deck 3 Mgmt Services	4/26/2023	638670	43,513.67
	JPA Parking Garage Mgmt 4/23	2198775	06095	5643.61	Deck 1 Mgmt Services	6/21/2023	639438	74,466.91
	JPA Parking Garage Mgmt 4/23	2198775	06095	5643.62	Deck 2 Mgmt Services	6/21/2023	639438	65,710.44
	JPA Parking Garage Mgmt 4/23	2198775	06095	5643.63	Deck 3 Mgmt Services	6/21/2023	639438	72,507.21
	Parking Garage May 2023	2199037	06095	5643.61	Deck 1 Mgmt Services	6/21/2023	639438	75,142.52
	Parking Garage May 2023	2199037	06095	5643.62	Deck 2 Mgmt Services	6/21/2023	639438	57,612.77
	Parking Garage May 2023	2199037	06095	5643.63	Deck 3 Mgmt Services	6/21/2023	639438	66,779.34

**West Haymarket Joint Public Agency**  
**Payment Register by Payee**  
**4/1/2023 - 7/31/2023**

Payee	Remark	Document Number	Business Unit	Obj Acct	Object Code Description	Payment Date	Payment Number	Amount
<b>Total - City of Lincoln - Parking - 431100</b>								<b>558,786.54</b>
<b>City Treasurer - 101418</b>								
	Feb credit card fees	2191286	06095	5996	Credit Card/Bank Fees	4/26/2023	638646	45.41
<b>Total - City Treasurer - 101418</b>								<b>45.41</b>
<b>County/City Property Management - 77921</b>								
	Acct #209-1 March	2190091	06095	5261	Postage	4/20/2023	188579	189.75
	Acct #209-1 April	2194154	06095	5261	Postage	5/18/2023	190400	118.70
	Acct #209-1 May	2198773	06095	5261	Postage	6/22/2023	191703	136.28
	Acct #209-1 June	2202613	06095	5261	Postage	7/20/2023	193005	424.28
<b>Total - County/City Property Management - 77921</b>								<b>869.01</b>
<b>District Energy Corporation - 588846</b>								
	Customer Id 0005	2189058	06095	5835	Thermal Heating & Cooling	4/13/2023	188057	269,747.35
	Customer Id 0005	2194155	06095	5835	Thermal Heating & Cooling	5/18/2023	190517	250,711.55
	Customer Id 0005	2197701	06095	5835	Thermal Heating & Cooling	6/15/2023	191505	250,884.70
	Customer Id 0005	2202615	06095	5835	Thermal Heating & Cooling	7/20/2023	193110	251,143.90
<b>Total - District Energy Corporation - 588846</b>								<b>1,022,487.50</b>
<b>Forvis LLP - 406174</b>								
	WHJPA #0081643	2187816	06095	5624	Auditing Services	4/6/2023	187470	5,600.00
<b>Total - Forvis LLP - 406174</b>								<b>5,600.00</b>
<b>Goodly Cookies - 627752</b>								
	Occupation Tax Refund	2188827	06094	3080.01	Occupation Tax Resaurant/Bar	4/5/2023	32503	3,746.68
<b>Total - Goodly Cookies - 627752</b>								<b>3,746.68</b>
<b>Great Plains Appraisal Inc - 81357</b>								
	Block 5-West Haymarket JPA	2195030	06095	5621	Misc Contractual Services	5/25/2023	190699	4,000.00
<b>Total - Great Plains Appraisal Inc - 81357</b>								<b>4,000.00</b>
<b>Gregg Electric Company - 35692</b>								
	Amtrak Station	2195029	06095	5870	Other Bldg Maintenance	5/25/2023	190661	765.00

**West Haymarket Joint Public Agency  
Payment Register by Payee  
4/1/2023 - 7/31/2023**

Payee	Remark	Document Number	Business Unit	Obj Acct	Object Code Description	Payment Date	Payment Number	Amount
<b>Total - Gregg Electric Company - 35692</b>								
<b>765.00</b>								
<b>Lancaster County Sheriff - 031 - 109321</b>								
	Storm Cellar	2192935	06095	5635	Delivery Service	5/11/2023	189882	19.97
	Gooden/Spencer	2192941	06095	5635	Delivery Service	5/11/2023	189882	8.62
	The Happy Raven	2192948	06095	5635	Delivery Service	5/11/2023	189882	6.66
	Kinder Bites	2192968	06095	5635	Delivery Service	5/11/2023	189882	18.66
<b>Total - Lancaster County Sheriff - 031 - 109321</b>								
<b>53.91</b>								
<b>Lancaster County Treasurer - 77462</b>								
	ST MAINTENANCE West O ST	2196544	06095	5856	City Share Linc Center Maint	6/8/2023	191175	162.68
<b>Total - Lancaster County Treasurer - 77462</b>								
<b>162.68</b>								
<b>Lee Enterprises Inc - 38391</b>								
	Acct 118-60115244	2195031	06095	5952	Advertising/Media Serv	5/25/2023	190666	58.22
	Acct 118-60115244	2202616	06095	5952	Advertising/Media Serv	7/20/2023	192966	49.18
<b>Total - Lee Enterprises Inc - 38391</b>								
<b>107.40</b>								
<b>Lincoln Electric System - 53356</b>								
	277 Pinnacle Arena Dr	2187819	06095	5821	Electricity - Bldg & Grnds	4/6/2023	187405	454.10
	200 N 7th St	2187823	06095	5821	Electricity - Bldg & Grnds	4/6/2023	187405	115.40
	605 N 8th St PK Lot LGH	2187827	06095	5821	Electricity - Bldg & Grnds	4/6/2023	187405	45.85
	277 Pinnacle Arena Dr	2192974	06095	5821	Electricity - Bldg & Grnds	5/11/2023	189834	329.66
	605 N 8th St PK Lot LGH	2192976	06095	5821	Electricity - Bldg & Grnds	5/11/2023	189834	44.66
	200 N 7th St	2192979	06095	5821	Electricity - Bldg & Grnds	5/11/2023	189834	112.90
	200 N 7th St	2196571	06095	5821	Electricity - Bldg & Grnds	6/8/2023	191157	112.90
	605 N 8th St PK LOT LGH	2196572	06095	5821	Electricity - Bldg & Grnds	6/8/2023	191157	44.23
	277 Pinnacle Arena Dr	2196573	06095	5821	Electricity - Bldg & Grnds	6/8/2023	191157	323.35
	200 N 7th St	2200672	06095	5821	Electricity - Bldg & Grnds	7/6/2023	192222	120.44
	605 N 8th ST PK LOT LGH	2200674	06095	5821	Electricity - Bldg & Grnds	7/6/2023	192222	46.36
	277 Pinnacle Arena Dr	2200678	06095	5821	Electricity - Bldg & Grnds	7/6/2023	192222	456.02
<b>Total - Lincoln Electric System - 53356</b>								
<b>2,205.87</b>								
<b>Lincoln Water System - 98415</b>								
	277 Pinnacle Arena Dr	2191288	06095	5830	Water	4/26/2023	638644	258.17
	277 Pinnacle Arena Dr	2199034	06095	5830	Water	6/21/2023	639417	254.07

**West Haymarket Joint Public Agency**  
**Payment Register by Payee**  
**4/1/2023 - 7/31/2023**

Payee	Remark	Document Number	Business Unit	Obj Acct	Object Code Description	Payment Date	Payment Number	Amount
<b>Total - Lincoln Water System - 98415</b>								
<b>512.24</b>								
<b>Mahoney Fire Sprinkler Inc - 618123</b>								
	Amtrak Station	2194153	06095	5870	Other Bldg Maintenance	5/18/2023	190576	180.00
	Annual Fire Sprinkler Inspect	2199033	06095	5870	Other Bldg Maintenance	6/22/2023	191868	120.00
<b>Total - Mahoney Fire Sprinkler Inc - 618123</b>								
<b>300.00</b>								
<b>Prairie Mechanical Corporation - 627397</b>								
	Amtrak Station Repairs	2202611	06095	5870	Other Bldg Maintenance	7/20/2023	193221	250.00
<b>Total - Prairie Mechanical Corporation - 627397</b>								
<b>250.00</b>								
<b>Project Control of Texas, Inc - 598263</b>								
	PROJECT MGT SERVICES	2190103	06095	5621	Misc Contractual Services	4/20/2023	188701	2,460.50
	PROJECT MGT SERVICES	2194038	06095	5621	Misc Contractual Services	5/18/2023	190529	2,603.50
	PROJECT MGT SERVICES	2198777	06095	5621	Misc Contractual Services	6/22/2023	191817	3,837.00
	PROJECT MGT SERVICES	2202630	06095	5621	Misc Contractual Services	7/20/2023	193123	4,782.50
<b>Total - Project Control of Texas, Inc - 598263</b>								
<b>13,683.50</b>								
<b>Public Building Commission - 102154</b>								
	Space Rent 4/23	2190093	06095	5928	Rent of Co/ City Bldg Space	4/20/2023	188596	86.10
	Space Rent 4/23	2190093	06095	5931	Parking Rent Bldg Comm	4/20/2023	188596	8.75
	Space Rent 5/23	2194152	06095	5928	Rent of Co/ City Bldg Space	5/18/2023	190425	94.85
	Space Rental 6/23	2197703	06095	5928	Rent of Co/ City Bldg Space	6/15/2023	191435	86.10
	Space Rental 6/23	2197703	06095	5931	Parking Rent Bldg Comm	6/15/2023	191435	8.75
	Space Rental 7/23	2202614	06095	5928	Rent of Co/ City Bldg Space	7/20/2023	193037	86.10
	Space Rental 7/23	2202614	06095	5931	Parking Rent Bldg Comm	7/20/2023	193037	8.75
<b>Total - Public Building Commission - 102154</b>								
<b>379.40</b>								
<b>Register of Deeds - 103499</b>								
	Quitclaim Deed EO 97698	2200780	06095	5977	Fees/Licenses/Titles Permits	6/30/2023	32595	22.00
<b>Total - Register of Deeds - 103499</b>								
<b>22.00</b>								
<b>Cornhusker State Industries - 486565</b>								
	Account 567850	2197702	06095	5763	Printing	6/14/2023	639341	70.90
<b>Total - Cornhusker State Industries - 486565</b>								
<b>70.90</b>								

**West Haymarket Joint Public Agency  
Payment Register by Payee  
4/1/2023 - 7/31/2023**

Payee	Remark	Document Number	Business Unit	Obj Acct	Object Code Description	Payment Date	Payment Number	Amount
<b>Union Bank &amp; Trust Company - 324566</b>								
	WHJPA Series 2010A 06/23	2196539	195011	6235	Bd Trustee Pmt-Interest	6/7/2023	639237	2,188,509.22
	WHJPA Series 2010B 06/23	2196540	195021	6235	Bd Trustee Pmt-Interest	6/7/2023	639237	1,696,792.92
	WHJPA Series 2010C 06/23	2196541	195021	6235	Bd Trustee Pmt-Interest	6/7/2023	639237	1,080,980.05
	WHJPA Series 2013 06/23	2196542	195041	6235	Bd Trustee Pmt-Interest	6/7/2023	639237	473,063.80
	WHJPA Series 2019 06/23	2196543	195051	6235	Bd Trustee Pmt-Interest	6/7/2023	639237	1,375,125.58
<b>Total - Union Bank &amp; Trust Company - 324566</b>								<b>6,814,471.57</b>
<b>Visual Edge IT Inc - 616389</b>								
	Copier	2191728	06095	5762	Photocopying	5/4/2023	189766	8.94
	CSL-FD00	2195699	06095	5762	Photocopying	6/1/2023	191097	12.80
	Copy machine	2201596	06095	5762	Photocopying	7/13/2023	192567	3.38
<b>Total - Visual Edge IT Inc - 616389</b>								<b>25.12</b>
<b>Windstream - 76881</b>								
	402-477-6387	2187830	06095	5829	Telephone	4/6/2023	187415	113.68
	402-477-6387	2192970	06095	5829	Telephone	5/11/2023	189848	112.49
	402-477-6387	2196567	06095	5829	Telephone	6/8/2023	191172	112.49
	402-477-6387	2202612	06095	5829	Telephone	7/20/2023	193000	112.49
<b>Total - Windstream - 76881</b>								<b>451.15</b>
<b>Grand Total</b>								<b>9,086,563.52</b>



**West Haymarket Joint Public Agency  
Operating Expenditure Report  
For the period ending 07/31/2023**

Fund Group	Original Budget YTD July 2023	Prior Year Carryover and Revisions YTD July 2023	Total Budget YTD July 2023	Actual YTD July 2023	Encumbered YTD July 2023	Available Balance
<b>51 - JPA</b>						
<b>00950 - West Haymarket Revenue</b>						
<b>11 - Materials &amp; Supplies</b>						
5221. - Office Supplies	250.00	0.00	250.00	0.00	0.00	250.00
5261. - Postage	3,000.00	0.00	3,000.00	1,928.39	0.00	1,071.61
5323. - Bldg Maint Supplies	500.00	0.00	500.00	0.00	0.00	500.00
<b>Total - 11 - Materials &amp; Supplies</b>	<b>3,750.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>1,928.39</b>	<b>0.00</b>	<b>1,821.61</b>
<b>12 - Other Services &amp; Charges</b>						
5621. - Misc Contractual Services	822,362.00	35,495.00	857,857.00	647,601.75	59,382.50	150,872.75
5624. - Auditing Service	20,300.00	0.00	20,300.00	23,100.00	0.00	-2,800.00
5628. - Consultant Services	73,074.00	11,186.00	84,260.00	1,381.75	23,124.25	59,754.00
5631. - Data Processing Service	749.00	0.00	749.00	749.00	0.00	0.00
5633. - Software	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
5635. - Delivery Service	500.00	0.00	500.00	53.91	0.00	446.09
5643. - Management Services	1,786,500.00	0.00	1,786,500.00	1,786,467.00	0.00	33.00
5643.61 - Deck 1 Mgmt Services	872,850.00	0.00	872,850.00	679,514.36	0.00	193,335.64
5643.62 - Deck 2 Mgmt Services	518,409.00	0.00	518,409.00	543,926.01	0.00	-25,517.01
5643.63 - Deck 3 Mgmt Services	602,948.00	0.00	602,948.00	588,881.59	0.00	14,066.41
5683.04 - Snow Removal	500.00	0.00	500.00	0.00	0.00	500.00
5683.05 - Fire Alarm Monitoring	650.00	0.00	650.00	303.40	0.00	346.60
5762. - Photocopying	400.00	0.00	400.00	107.36	0.00	292.64
5763. - Printing	200.00	0.00	200.00	70.90	0.00	129.10
5783. - General Liability	32,774.00	0.00	32,774.00	32,774.00	0.00	0.00
5786. - Property	251,615.00	0.00	251,615.00	251,615.00	0.00	0.00
5794. - Public Officials	30,277.00	0.00	30,277.00	30,277.00	0.00	0.00
5795. - Misc Insurance Floater	4,587.00	0.00	4,587.00	4,587.00	0.00	0.00
5821. - Electricity - Bldg & Grnds	7,000.00	0.00	7,000.00	6,639.42	0.00	360.58
5825. - Natural Gas	1,800.00	0.00	1,800.00	1,788.17	0.00	11.83
5829. - Telephone	1,550.00	0.00	1,550.00	1,248.40	0.00	301.60
5830. - Water	1,700.00	0.00	1,700.00	1,252.46	0.00	447.54
5835. - Thermal Heating & Cooling	3,460,000.00	0.00	3,460,000.00	2,730,303.05	0.00	729,696.95
5856. - City Share Linc Center Maint	21,000.00	0.00	21,000.00	20,223.47	0.00	776.53
5862. - Grounds Maintenance	15,000.00	0.00	15,000.00	4,417.05	0.00	10,582.95
5870. - Other Bldg Maintenance	416,724.00	0.00	416,724.00	402,617.18	0.00	14,106.82
5928. - Rent of Co/City Bldg Space	1,055.00	0.00	1,055.00	947.10	0.00	107.90
5931. - Parking Rent Bldg Comm	105.00	0.00	105.00	96.25	0.00	8.75
5952. - Advertising/Media Serv	1,560.00	0.00	1,560.00	210.28	0.00	1,349.72
5977. - Fees/Licenses/Titles/Permits	0.00	0.00	0.00	22.00	0.00	-22.00
5988. - Transfer of Funds	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00
5993. - Fees Paid to State of NE	45.00	0.00	45.00	30.00	0.00	15.00
5996. - Credit Card/Bank Fees	7,500.00	0.00	7,500.00	207.55	0.00	7,292.45

**West Haymarket Joint Public Agency  
Operating Expenditure Report  
For the period ending 07/31/2023**

Fund Group	Original Budget YTD July 2023	Prior Year Carryover and Revisions YTD July 2023	Total Budget YTD July 2023	Actual YTD July 2023	Encumbered YTD July 2023	Available Balance
<b>Total - 12 - Other Services &amp; Charges</b>	<b>9,053,734.00</b>	<b>1,546,681.00</b>	<b>10,600,415.00</b>	<b>9,261,412.41</b>	<b>82,506.75</b>	<b>1,256,495.84</b>
<b>13 - Capital Outlay - Equipment</b>						
6068. - Concession Equipment	475,000.00	0.00	475,000.00	16,990.40	0.00	458,009.60
6069. - Data Processing Equipment	0.00	0.00	0.00	30,910.50	0.00	-30,910.50
6072. - Furniture & Fixtures	0.00	0.00	0.00	3,759.92	0.00	-3,759.92
6076. - Miscellaneous Equipment	953,000.00	0.00	953,000.00	99,364.82	0.00	853,635.18
<b>Total - 13 - Capital Outlay - Equipment</b>	<b>1,428,000.00</b>	<b>0.00</b>	<b>1,428,000.00</b>	<b>151,025.64</b>	<b>0.00</b>	<b>1,276,974.36</b>
<b>14 - Capital Outlay - Improvements</b>						
6132. - Buildings	2,435,000.00	0.00	2,435,000.00	68,471.53	0.00	2,366,528.47
6140. - Grounds Improvements	769,600.00	0.00	769,600.00	0.00	0.00	769,600.00
6142. - Sewer System	97,200.00	0.00	97,200.00	0.00	0.00	97,200.00
<b>Total - 14 - Capital Outlay - Improvements</b>	<b>3,301,800.00</b>	<b>0.00</b>	<b>3,301,800.00</b>	<b>68,471.53</b>	<b>0.00</b>	<b>3,233,328.47</b>
<b>15 - Debt Service</b>						
6233. - Bd Trustee Pmt-Serv Chg	2,720.00	0.00	2,720.00	2,720.00	0.00	0.00
6234. - Bd Trustee Pmt-Principal	9,750,000.00	0.00	9,750,000.00	9,750,000.00	0.00	0.00
6235. - Bd Trustee Pmt-Interest	13,816,159.00	0.00	13,816,159.00	13,812,840.35	0.00	3,318.65
<b>Total - 15 - Debt Service</b>	<b>23,568,879.00</b>	<b>0.00</b>	<b>23,568,879.00</b>	<b>23,565,560.35</b>	<b>0.00</b>	<b>3,318.65</b>
<b>Total - 00950 - West Haymarket Revenue</b>	<b>37,356,163.00</b>	<b>1,546,681.00</b>	<b>38,902,844.00</b>	<b>33,048,398.32</b>	<b>82,506.75</b>	<b>5,771,938.93</b>
<b>Grand Total</b>	<b>37,356,163.00</b>	<b>1,546,681.00</b>	<b>38,902,844.00</b>	<b>33,048,398.32</b>	<b>82,506.75</b>	<b>5,771,938.93</b>

**West Haymarket Joint Public Agency**  
**Statement of Revenues and Expenditures**  
As of 07/31/2023

	JPA Fund 950	JPA Fund 951	JPA Funds 952-956	JPA Total
<b>Revenues:</b>				
Occupation Taxes	19,861,767.54			19,861,767.54
Intergovernmental	3,518,178.39			3,518,178.39
Permits & Fees - P/F	2,066.00			2,066.00
Reimbursement for Serv -R/S	2,034,029.50			2,034,029.50
Interest	824,464.05	16,493.04		840,957.09
Suite and Premium Seating	967,050.90			967,050.90
Facility Lease & Other Rent	489,281.24			489,281.24
Parking Revenue - R/S	2,937,996.90			2,937,996.90
Naming Rights & Sponsorship	1,282,146.50			1,282,146.50
Miscellaneous	10,550.74			10,550.74
<b>Total Revenue</b>	<b>31,927,531.76</b>	<b>16,493.04</b>		<b>31,944,024.80</b>
<b>Expenditures:</b>				
General Government	9,482,837.97			9,482,837.97
Debt Service-Service Charge	2,720.00			2,720.00
Debt Service P & I	23,562,840.35			23,562,840.35
<b>Total Expenditures</b>	<b>33,048,398.32</b>			<b>33,048,398.32</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(1,120,866.56)</b>	<b>16,493.04</b>		<b>(1,104,373.52)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	311,561.00			311,561.00
<b>Total Other Financing Sources (Uses)</b>	<b>311,561.00</b>			<b>311,561.00</b>
<b>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures and Other Uses</b>	<b>(809,305.56)</b>	<b>16,493.04</b>		<b>(792,812.52)</b>
<b>Fund Balance Beginning of Year</b>				<b>46,481,954.09</b>
<b>Fund Balance End of Year</b>				<b>45,689,141.57</b>

Pinnacle Bank Arena  
Income Statement  
For the Ten Months Ending June 30, 2023

	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
<b>EVENT INCOME</b>				
Direct Event Income				
Rental Income	\$ 806,825	804,200	2,625	\$ 886,600
Service Revenue	1,368,318	1,920,525	(552,207)	2,326,075
Service Expenses	(2,090,765)	(2,570,316)	479,551	(3,035,943)
Total Direct Event Income	<u>84,378</u>	<u>154,409</u>	<u>(70,031)</u>	<u>176,732</u>
Ancillary Income				
F & B Concessions	2,153,360	1,764,001	389,359	1,896,690
F & B Catering	264,739	329,013	(64,274)	359,302
Novelty Sales	108,045	91,932	16,113	105,882
F & B Premium	274,173	138,367	135,806	144,298
Parking	279,394	277,585	1,809	279,577
Total Ancillary Income	<u>3,079,711</u>	<u>2,600,898</u>	<u>478,813</u>	<u>2,785,749</u>
Other Event Income				
Premium	63,477	75,800	(12,323)	81,800
Ticket Commissions	1,010,515	820,352	190,163	975,152
Facility Fees	345,209	307,029	38,180	372,060
Total Other Event Income	<u>1,419,201</u>	<u>1,203,181</u>	<u>216,020</u>	<u>1,429,012</u>
Total Event Income	<u>4,583,290</u>	<u>3,958,488</u>	<u>624,802</u>	<u>4,391,493</u>
Other Operating Income	1,100,480	875,420	225,060	1,049,000
JPA Operational Increment	500,000	500,000	0	600,000
Adjusted Gross Income	<u>6,183,770</u>	<u>5,333,908</u>	<u>849,862</u>	<u>6,040,493</u>
<b>INDIRECT EXPENSES</b>				
Salaries & Wages	3,441,232	3,503,462	(62,230)	4,058,075
Payroll Taxes & Benefits	688,830	852,750	(163,920)	1,023,270
Labor Allocations to Events	(1,340,747)	(1,372,261)	31,514	(1,500,652)
Net Salaries and Benefits	2,789,315	2,983,951	(194,636)	3,580,693
Contracted Services	282	3,330	(3,048)	4,000
General and Administrative	418,647	413,984	4,663	472,800
Operating	60,822	72,528	(11,706)	83,200
Repairs & Maintenance	4,119	5,420	(1,301)	6,500
Operational Supplies	95,654	125,347	(29,693)	149,500
Insurance	310,109	288,549	21,560	342,800
Utilities	983,402	975,330	8,072	1,171,000
Other	20,015	0	20,015	0
SMG Management Fees	193,552	191,670	1,882	230,000
Total Indirect Expenses	<u>4,875,917</u>	<u>5,060,109</u>	<u>(184,192)</u>	<u>6,040,493</u>
Net Income (Loss)	<u>1,307,853</u>	<u>273,799</u>	<u>1,034,054</u>	<u>0</u>
Beginning Retained Earnings	1,696,247	1,696,247	0	1,696,247
Net Income (Loss)	1,307,853	273,799	1,034,054	0
Ending Retained Earnings	<u>\$ 3,004,100</u>	<u>\$ 1,970,046</u>	<u>1,034,054</u>	<u>1,696,247</u>

**RESOLUTION NO.**

1 BE IT RESOLVED by the Board of Representatives of the West Haymarket Joint Public  
2 Agency:

3 That the attached Proposed Operating Budget and Capital Improvement Program for  
4 September 1, 2023 to August 31, 2024 is hereby adopted as the West Haymarket Joint Public  
5 Agency Operating Budget and Capital Improvement Program for FY 2023/2024.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

\_\_\_\_\_  
Legal Counsel for  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird

\_\_\_\_\_  
Tim Clare

\_\_\_\_\_  
Tom Beckius

**West Haymarket Joint Public Agency**  
**Operating Budget and Capital Improvement Program**  
**September 1, 2023 - August 31, 2024**

	Actual 2021-22	Budget 2022-23	Budget 2023-24
Cash Transfer In	\$ -	\$ 311,561	\$ -
Occupation Taxes	\$ 19,817,090	\$ 20,041,826	\$ 22,134,058
Fees	\$ 6,251	\$ 3,000	\$ 3,000
Intergovernmental Revenue	\$ 3,585,254	\$ 3,518,179	\$ 3,446,029
Interest Income	\$ 371,259	\$ 412,300	\$ 680,300
Rental Income	\$ 2,895,204	\$ 2,870,144	\$ 2,913,672
Reimbursement for Services	\$ 1,946,563	\$ 2,230,000	\$ 2,300,000
Parking Revenue	\$ 3,153,037	\$ 3,090,000	\$ 3,320,000
Miscellaneous	\$ 1,262,422	\$ 1,262,146	\$ 1,050,000
<b>Total Revenues</b>	<b>\$ 33,037,080</b>	<b>\$ 33,739,156</b>	<b>\$ 35,847,059</b>
<b>Materials &amp; Supplies</b>			
Office Supplies	\$ -	\$ 250	\$ 250
Postage	\$ 2,319	\$ 3,000	\$ 3,000
Bldg Maint Supplies	\$ -	\$ 500	\$ 500
<b>Materials &amp; Supplies</b>	<b>\$ 2,319</b>	<b>\$ 3,750</b>	<b>\$ 3,750</b>
<b>Other Services &amp; Charges</b>			
Misc Contractual Services	\$ 817,209	\$ 822,362	\$ 922,509
Auditing Service	\$ 15,200	\$ 20,300	\$ 24,000
Consultant Services	\$ 1,888	\$ 73,074	\$ 43,320
Data Processing Service	\$ 1,277	\$ 749	\$ 766
Software	\$ -	\$ 100,000	\$ 130,000
Delivery Service	\$ 70	\$ 500	\$ 500
Management Services	\$ 1,675,176	\$ 1,786,500	\$ 1,867,000
Parking Deck 1 Mgmt Services	\$ 532,371	\$ 872,850	\$ 857,005
Parking Deck 2 Mgmt Services	\$ 387,167	\$ 518,409	\$ 557,095
Parking Deck 3 Mgmt Services	\$ 462,050	\$ 602,948	\$ 641,003
Snow Removal	\$ -	\$ 500	\$ 500
Fire Alarm Monitoring	\$ 507	\$ 650	\$ 650
Photocopying	\$ 176	\$ 400	\$ 300
Printing	\$ 40	\$ 200	\$ 200
General Liability	\$ 26,509	\$ 32,774	\$ 34,341
Property Insurance	\$ 185,435	\$ 251,615	\$ 272,964
Public Officials Insurance	\$ 28,119	\$ 30,277	\$ 30,277
Misc Insurance Floater	\$ 4,099	\$ 4,587	\$ 4,587
Electricity - Bldg & Grnds	\$ 6,765	\$ 7,000	\$ 8,000
Natural Gas	\$ 1,589	\$ 1,800	\$ 2,000
Telephone	\$ 1,368	\$ 1,550	\$ 1,550

Water	\$ 1,604	\$ 1,700	\$ 1,700
Thermal Heating & Cooling	\$ 2,748,690	\$ 3,460,000	\$ 3,100,000
City Share Linc Center Maint	\$ 19,816	\$ 21,000	\$ 21,000
Grounds Maintenance	\$ 6,250	\$ 15,000	\$ 15,000
Other Bldg Maintenance	\$ 362,470	\$ 416,724	\$ 747,724
Rent of Machinery & Equipment	\$ 29,070	\$ -	\$ -
Rent of Co/City Bldg Space	\$ 1,033	\$ 1,055	\$ 1,034
Parking Rent Bldg Comm	\$ 105	\$ 105	\$ 105
Advertising/Media Serv	\$ 303	\$ 1,560	\$ 400
Transfer of Funds	\$ -	\$ 1,500,000	\$ 1,500,000
Fees Paid to State of NE	\$ 25	\$ 45	\$ 25
Credit Card/Bank Fees	\$ 345	\$ 7,500	\$ 7,500
Other Services & Charges	\$ 7,316,726	\$ 10,553,734	\$ 10,793,055

**Capital Outlay - Equipment**

Concession Equipment	\$ 8,826	\$ 475,000	\$ 155,000
Data Processing Equipment	\$ 9,337	\$ -	\$ -
Miscellaneous Equipment	\$ 76,744	\$ 953,000	\$ 1,635,000
Capital Outlay - Equipment	\$ 94,907	\$ 1,428,000	\$ 1,790,000

**Capital Outlay - Improvements**

Buildings	\$ 10,670	\$ 2,435,000	\$ 1,370,000
Grounds Improvements	\$ -	\$ 769,600	\$ 849,600
Sewer System	\$ -	\$ 97,200	\$ 97,200
Capital Outlay - Improvements	\$ 10,670	\$ 3,301,800	\$ 2,316,800

**Debt Service**

Bd Trustee Pmt-Serv Chg	\$ 3,370	\$ 2,720	\$ 2,720
Bd Trustee Pmt-Principal	\$ 5,670,000	\$ 9,750,000	\$ 9,980,000
Bd Trustee Pmt-Interest	\$ 14,111,352	\$ 13,816,159	\$ 13,445,007
Debt Service	\$ 19,784,722	\$ 23,568,879	\$ 23,427,727

**Total Expenditures**

	\$ 27,209,344	\$ 38,856,163	\$ 38,331,332
--	---------------	---------------	---------------

Net: \$ (5,117,007) \$ (2,484,273)

**RESOLUTION NO.**

1 BE IT RESOLVED by the Board of Representatives of the West Haymarket Joint Public  
2 Agency:

3 That the attached Amendment to Memorandum of Understanding for West Haymarket  
4 Joint Public Agency Cooperative Contract (MOU094) between Project Control of Texas, Inc.  
5 (“Project Control”) and the West Haymarket Joint Public Agency for construction management  
6 and inspection services for a one year term through August 31, 2024, with costs not to exceed  
7 \$50,000.00, is hereby approved and the Chairperson of the West Haymarket Joint Public Agency  
8 Board of Representatives is hereby authorized to execute said Agreement on behalf of the JPA.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

\_\_\_\_\_  
Legal Counsel for  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird

\_\_\_\_\_  
Tim Clare

\_\_\_\_\_  
Tom Beckius



**AMENDMENT TO MEMORANDUM OF UNDERSTANDING**  
**Construction Management and Inspection Services**  
**MOU094**  
**West Haymarket Joint Public Agency**  
**Lincoln, NE**  
**Renewal and Rate Increase**  
**Project Control of Texas, Inc.**

This Amendment is hereby entered into by and between Project Control of Texas, Inc., 728 Q Street, Suite A, Lincoln, NE 68508 (hereinafter "Contractor") and West Haymarket Joint Public Agency (hereinafter "JPA"), for the purpose of amending the Memorandum of Understanding (MOU) dated February 25, 2021, for Construction Management and Inspection Services, based on RFP No. 20-047 (Lead Contract), MOU094, which is made a part hereof by this reference.

WHEREAS, the original term of the MOU is February 25, 2021 through August 31, 2021 with the option of renewing for three (3) additional one (1) year terms, under the same terms and conditions according to the renewals allowed in the Lead Contract; and

WHEREAS, the MOU was amended on September 23, 2021 for an additional one (1) year term, beginning September 1, 2021 through August 31, 2022; and

WHEREAS, the MOU was amended on August 19, 2022 for an additional one (1) year term, beginning September 1, 2022 through August 31, 2023; and

WHEREAS, the parties hereby renew the MOU for an additional one (1) year term beginning September 1, 2023 through August 31, 2024; and

WHEREAS, the parties hereby amend the MOU to reflect a rate increase, per Attachment A; and

WHEREAS, the expenditures for the JPA for the term of this renewal shall not exceed \$50,000.00 without approval by the JPA; and

NOW, THEREFORE, IN CONSIDERATION of the mutual covenants contained in the MOU, all amendments thereto, and as stated herein, the parties agree as follows:

- 1) The parties hereby renew the MOU for an additional one (1) year term beginning September 1, 2023 through August 31, 2024.
- 2) The parties hereby amend the MOU to reflect a rate increase, per Attachment A.
- 3) The expenditures for the JPA for the term of this renewal shall not exceed \$50,000.00 without approval by the JPA.
- 4) All other terms of the MOU, not in conflict with this Amendment, shall remain in full force and effect.

The Parties do hereby agree to all the terms and conditions of this Amendment. This Amendment shall be binding upon the parties, their heirs, administrators, executors, legal and personal representatives, successors, and assigns.

IN WITNESS WHEREOF, the Parties do hereby execute this Amendment upon completion of signatures on:

Vendor Signature Page  
City of Lincoln Signature Page

## Vendor Signature Page


---

**AMENDMENT TO MEMORANDUM OF UNDERSTANDING  
Construction Management and Inspection Services  
MOU094**

**West Haymarket Joint Public Agency  
Lincoln, NE  
Renewal and Rate Increase  
Project Control of Texas, Inc.**

**Please sign, date and return today.**

Mail to: City/County Purchasing  
Attn: Lori L. Irons  
440 So. 8th St., Ste. 200  
Lincoln, NE 68508  
Or Email: [llirons@lincoln.ne.gov](mailto:llirons@lincoln.ne.gov)

<b>Company Name:</b>	Project Control of Texas, Inc.
<b>By: (Please Sign)</b>	
<b>By: (Please Print)</b>	Adam C. Hoebelheinrich
<b>Title:</b>	Regional Vice President
<b>Company Address:</b>	728 Q Street, Ste A, Lincoln, NE 68508
<b>Company Phone &amp; Fax:</b>	402-477-0487
<b>E-Mail Address:</b>	<a href="mailto:aheobelheinrich@projectcontrol.com">aheobelheinrich@projectcontrol.com</a>
<b>Date:</b>	August 1, 2023
<b>Contact Person for Orders or Service:</b>	Adam Hoebelheinrich or Caleb Swanson
<b>Contact Phone Number:</b>	402-405-9311 or 402-405-9932

**City of Lincoln Signature Page**

---

**AMENDMENT TO MEMORANDUM OF UNDERSTANDING  
Construction Management and Inspection Services  
MOU094  
West Haymarket Joint Public Agency  
Lincoln, NE  
Renewal and Rate Increase  
Project Control of Texas, Inc.**

**EXECUTION BY THE CITY OF LINCOLN, NEBRASKA - JPA**

ATTEST:

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

West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird, Chairperson of the  
West Haymarket Joint Public Agency  
Board of Representative

dated \_\_\_\_\_



July 27, 2023

Chris Connolly  
 Assistant City Attorney  
 City of Lincoln  
 555 South 10<sup>th</sup> Street Suite 300  
 Lincoln, NE 68508

**RE: WHJPA / PC Sports Proposed 2023/2024 Hourly Rate Structure**

Dear Chris:

We would like to thank the West Haymarket Joint Public Agency for allowing us the opportunity to provide program and project management services to the Agency.

Below please find our proposed hourly rate structure for the contract period beginning September 1, 2023, through August 31, 2024. These rates reflect a 3% increase over last year, matching the US Average CPI-U change of 3.0% from June 2022 through June 2023.

September 1, 2023 – August 31, 2024	
Proposed Billing Rates	
Staff Level	Billing Rate / HR
Project Executive / Executive Leadership	\$200
Senior Project Manager / Contract Lead	\$165
Project Manager	\$159
Onsite Lead PM / Project Inspector	\$140
Onsite PM / Project Inspector	\$110
Project Coordinator / Administration	\$70

The rates above cover any typical expenses we will incur on projects performed within City of Lincoln limits. If for some reason non-typical expenses are incurred they will be approved ahead of time, documented, and billed at cost.

Thank you again for the continued opportunity to serve the WHJPA. Should you have any further questions, you can reach me via cell at (402)-405-9932, or email at [caleb@projectcontrol.com](mailto:caleb@projectcontrol.com).

Very truly yours,

Caleb Swanson  
 Vice President

CC: Adam Hoebelheinrich



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
08/15/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Aon Risk Services Southwest, Inc. Houston TX Office 1300 Post Oak Blvd., Suite 1400 Houston TX 77056 USA	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): (866) 283-7122      FAX (A/C. No.): (800) 363-0105		
	<b>E-MAIL ADDRESS:</b>		
<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>	
<b>INSURED</b> Raba Kistner, Inc. Project Control 12821 W. Golden Lane San Antonio TX 78249 USA	INSURER A: Zurich American Ins Co		16535
	INSURER B: National Union Fire Ins Co of Pittsburgh		19445
	INSURER C: Commerce & Industry Ins Co		19410
	INSURER D:		
	INSURER E:		
	INSURER F:		

**COVERAGES**      **CERTIFICATE NUMBER:** 570101156384      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS. **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	SUBROGATED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			5361923	01/01/2023	01/01/2024	EACH OCCURRENCE	\$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$100,000
							MED EXP (Any one person)	\$10,000
							PERSONAL & ADV INJURY	\$1,000,000
							GENERAL AGGREGATE	\$10,000,000
							PRODUCTS - COMP/OP AGG	\$2,000,000
							PER PROJECT GENERAL AGGREGATE	\$2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			BAP 0305096 03	10/31/2022	10/31/2023	COMBINED SINGLE LIMIT (Ea accident)	\$2,000,000
							BODILY INJURY (Per person)	
							BODILY INJURY (Per accident)	
							PROPERTY DAMAGE (Per accident)	
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10,000			BE011134208	01/01/2023	01/01/2024	EACH OCCURRENCE	\$4,000,000
							AGGREGATE	\$4,000,000
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N	WC030509503	10/31/2022	10/31/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT E.L. DISEASE-EA EMPLOYEE E.L. DISEASE-POLICY LIMIT	\$1,000,000 \$1,000,000 \$1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 RE: Project Name/No. West Haymarket JPA, Project Description: Capital Project Management for the West Haymarket Joint Public Agency, RK Prop./Proj. No. APT17-001-00, Dept. No. 6716. City of Lincoln/West Haymarket Joint Public Agency is included as Additional Insured in accordance with the policy provisions of the General Liability and Automobile Liability policies. General Liability and Automobile Liability policies evidenced herein are Primary and Non-Contributory to other insurance available to an Additional Insured, but only in accordance with the policy's provisions. A waiver of Subrogation is granted in favor of City of Lincoln/West Haymarket Joint Public Agency in accordance with the policy provisions of the General Liability, Automobile Liability and workers' Compensation policies. The General Liability policy evidenced herein includes Ongoing

<b>CERTIFICATE HOLDER</b>  West Haymarket Joint Public Agency c/o City Attorney City of Lincoln, Nebraska 555 So., 10th Street Lincoln NE 68508 USA	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b>  

Holder Identifier : AEK

570101156384

Certificate No :





# ADDITIONAL REMARKS SCHEDULE

AGENCY Aon Risk Services Southwest, Inc.		NAMED INSURED Raba Kistner, Inc.	
POLICY NUMBER See Certificate Numbe 570101156384		EFFECTIVE DATE:	
CARRIER See Certificate Numbe 570101156384	NAIC CODE	(Empty)	

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**

**FORM NUMBER:** ACORD 25 **FORM TITLE:** Certificate of Liability Insurance

Additional Description of Operations / Locations / Vehicles:

Completed Operations for the Additional Insured. The General Liability policy evidenced herein includes Explosion, Collapse and Underground Hazard (XCU). The General Liability policy evidenced herein includes Contractual Liability. The General Liability policy evidenced hereon includes a Separation of Insureds (Severability of Interest) provision. The General Liability policy evidenced herein does not exclude Construction or demolition within 50 feet of a railroad. Should General Liability, Automobile Liability and Workers' Compensation policies be cancelled before the expiration date thereof, the policy provisions will govern how notice of cancellation may be delivered to Certificate Holders in accordance with the policy provisions of each policy.

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **ADDITIONAL INSURED - AUTOMATIC STATUS WHEN REQUIRED IN WRITTEN CONTRACT OR AGREEMENT**

This endorsement modifies insurance provided under the following:

### COMMERCIAL GENERAL LIABILITY COVERAGE PART

**A. Section II – Who Is An Insured** is amended to include as an additional insured any person(s) or organization(s) for whom you have agreed in writing in a contract or agreement that such person(s) or organization(s) be added as an additional insured on your policy. Such person(s) or organization(s) is an additional insured only with respect to liability for:

1. "Bodily injury" or "property damage" not included in the "products-completed operations hazard"; or

2. "Personal and advertising injury";

caused by, in whole or in part, your acts or omissions or the acts or omissions of those acting on your behalf in the performance of your operations.

**B.** The insurance afforded to such additional insured described in Paragraph **A.** of this endorsement:

1. Only applies to the extent permitted by law; and

2. Will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

**C.** With respect to insurance afforded to these additional insureds, the following additional exclusion applies:

This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury" due to rendering of or failure to render any professional service. This includes but is not limited to:

1. Legal, accounting or advertising services;

2. Preparing, approving, or failing to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings or specifications;

3. Inspection, supervision, quality control, architectural or engineering activities done by or for you on a project on which you serve as construction manager;

4. Engineering services, including related supervisory or inspection services;

5. Medical, surgical, dental, X-ray or nursing services treatment, advice or instruction;

6. Any health or therapeutic service treatment, advice or instruction;

7. Any service, treatment, advice or instruction for the purpose of appearance or skin enhancement, hair removal or replacement, or personal grooming or therapy;

8. Any service, treatment, advice or instruction relating to physical fitness, including service, treatment, advice or instruction in connection with diet, cardiovascular fitness, bodybuilding or physical training programs;

9. Optometry or optical or hearing aid services including the prescribing, preparation, fitting, demonstration or distribution of ophthalmic lenses and similar products or hearing aid devices;

10. Body piercing services;

11. Services in the practice of pharmacy;

12. Law enforcement or firefighting services; and

13. Handling, embalming, disposal, burial, cremation or disinterment of dead bodies.

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by that insured, if the "occurrence" which caused the "bodily injury" or "property damage", or the offense which caused the "personal and advertising injury", involved the rendering of or failure to render any professional service.

D. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

The most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement described in Paragraph A.; or

2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.



**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **DESIGNATED INSURED FOR COVERED AUTOS LIABILITY COVERAGE**

This endorsement modifies insurance provided under the following:

- AUTO DEALERS COVERAGE FORM
- BUSINESS AUTO COVERAGE FORM
- MOTOR CARRIER COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the Coverage Form apply unless modified by this endorsement.

This endorsement identifies person(s) or organization(s) who are "insureds" for Covered Autos Liability Coverage under the Who Is An Insured provision of the Coverage Form. This endorsement does not alter coverage provided in the Coverage Form.

This endorsement changes the policy effective on the inception date of the policy unless another date is indicated below.

<b>Named Insured: INTEGA, INC.</b>  <b>Endorsement Effective Date: 10/31/2022</b>
---

### **SCHEDULE**

<b>Name Of Person(s) Or Organization(s):</b> ANY PERSON OR ORGANIZATION TO WHOM OR WHICH YOU ARE REQUIRED TO PROVIDE ADDITIONAL INSURED STATUS OR ADDITIONAL OR ADDITIONAL INSURED STATUS ON A PRIMARY, NON-CONTRIBUTORY BASIS, IN A WRITTEN CONTRACT OR WRITTEN AGREEMENT EXECUTED PRIOR TO LOSS, EXCEPT WHERE SUCH CONTRACT OR AGREEMENT IS PROHIBITED BY LAW
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

Each person or organization shown in the Schedule is an "insured" for Covered Autos Liability Coverage, but only to the extent that person or organization qualifies as an "insured" under the Who Is An Insured provision contained in Paragraph **A.1.** of Section **II** – Covered Autos Liability Coverage in the Business Auto and Motor Carrier Coverage Forms and Paragraph **D.2.** of Section **I** – Covered Autos Coverages of the Auto Dealers Coverage Form.

**WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT**

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

Schedule

ANY PERSON OR ORGANIZATION THAT REQUIRES YOU TO WAIVE YOUR RIGHTS OF RECOVERY, IN A WRITTEN CONTRACT OR AGREEMENT WITH THE NAMED INSURED THAT IS EXECUTED PRIOR TO THE ACCIDENT OR LOSS.

Policy Number: WC030509503

Term: 10/31/22 - 10/31/23

Underwriting Company: Zurich American Ins Co

**WC 00 03 13**

(Ed. 4-84)

© 1983 National Council on Compensation Insurance.

**RESOLUTION NO.**

1           WHEREAS, Neb. Rev. Stat. §13-2521 authorizes the West Haymarket Joint Public Agency  
2 (WHJPA) to make rules and regulations for the use of its buildings and other property; and

3           WHEREAS, the WHJPA has inherent property rights to regulate the property owned by it;  
4 and

5           WHEREAS, Neb. Rev. Stat. §28-1202.01 recognizes the WHJPA’s property rights to  
6 control weapons, and specifically allows the prohibition of carrying concealed handguns with or  
7 without a permit and/or license into or onto properties under its control; and

8           WHEREAS, the WHJPA declares as a policy that weapons, as defined herein, should be  
9 prohibited in or on WHJPA property;

10           BE IT RESOLVED by the Board of Representatives of the WHJPA the following  
11 definitions apply to this policy:

12           (1) “WHJPA property” is defined as any premises under the care and control of WHJPA  
13 to include, but is not limited to, Pinnacle Bank Arena and other property owned or  
14 leased or contracted to be managed by the WHJPA, and commons areas including, but  
15 not limited to the approach sidewalks, steps, verandas, vestibules, interior hallways,  
16 and atriums on WHJPA owned or leased property. This policy applies to all WHJPA  
17 owned or leased vehicles. For purposes of this policy, WHJPA property will not include  
18 any public sidewalk that runs parallel to a public street.

19           (2) “Possession” is defined as a person having a weapon on or near their person or having  
20 control over a weapon located in or on WHJPA property. A person is deemed to be in

1 possession of a weapon in a vehicle when the person is inside or in control (ex.  
2 Possesses a key) of the vehicle, and shall be treated under this policy as if the weapon  
3 were being carried on their person.

4 (3) "Weapon" is defined as any firearm, stun gun, knife with a blade length longer than 3.5  
5 inches, any device that releases any propelled object by spring mechanism, compressed  
6 air, or compressed gas, explosive, or any other instrument the use of which is intended  
7 or likely to cause death or serious bodily injury or immobilize another person.

8 BE IT RESOLVED that appropriate signage will be posted on WHJPA property and no  
9 person, including employees or volunteers of a state or political subdivisions working on the  
10 premises, shall possess or cause to be present a weapon in or on WHJPA property including, but  
11 not limited to, Pinnacle Bank Arena. This prohibition applies regardless of whether a person  
12 possesses a valid concealed carry permit or license issued by any jurisdiction. The prohibitions  
13 of this policy shall not apply to possession of a weapon by:

14 (1) Vehicles: Any person who secures a weapon in their personal or work vehicle on  
15 WHJPA property. The vehicle must be locked, and the weapon shall not be visible from  
16 outside the vehicle.

17 (2) Law Enforcement: An officer, agent, or employee of a state or a political subdivision  
18 thereof who has jurisdiction in Lancaster County and who is authorized by law to  
19 engage in or supervise the prevention, detection, investigation of any violation of law.  
20 This person must be carrying proof of law enforcement jurisdiction while possessing a  
21 weapon on WHJPA property and must identify themselves and provide proof of  
22 jurisdiction to agents of the WHJPA.

1 (3) Other Person: Other officers, agents, or employees of a political subdivision while  
2 performing their official job responsibilities in or on WHJPA property are authorized  
3 to be in possession of an approved weapon. Examples include, but are not limited to,  
4 an employee who is a law enforcement trainee, an animal control officer, handles seized  
5 evidence, collects and processes evidence, maintains vehicles in which weapons are  
6 stored, court personnel, and attorneys handling evidence. For purposes of this  
7 definition, an attorney not employed by a political subdivision (outside attorney) may  
8 possess a weapon for purposes of presentation of evidence where allowed by the courts.  
9 This exception does not authorize any person to possess a weapon for personal  
10 protection.

11 (4) Security Personnel: Security personnel employed or contracted by the WHJPA may  
12 be authorized to carry weapons in accordance with WHJPA policies and applicable  
13 laws while in the lawful performance of their official responsibilities.

14 (5) Special Circumstances: In exceptional circumstances, where it serves the public  
15 interest and there is a legitimate business need to possess a weapon in or on WHJPA  
16 property, a person may request permission from the Chair of the WHJPA or his or her  
17 designee. After consulting with the Chief of the Lincoln Police Department, and in  
18 compliance with all applicable laws and regulations, the Chair of the WHJPA or  
19 designee will issue a written decision. If the request is from an officer, agent,  
20 employee and/or volunteer of a state or political subdivision, the appropriate human  
21 resources director shall also be consulted.

22 BE IT RESOLVED any person who violates this policy shall be considered to be  
23 trespassing and subject to criminal and civil penalties, to include being banned from the premises.

1 BE IT RESOLVED the WHJPA reserves the right at any time and at its discretion to search  
2 all WHJPA property for violations of this policy. Where security reasons justify, the WHJPA  
3 may require a person or person's personal items be searched while in or on WHJPA property.

4 BE IT RESOLVED this policy shall become effective September 1, 2023.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

---

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

---

Legal Counsel for  
West Haymarket Joint Public Agency

---

Leirion Gaylor Baird

---

Tim Clare

---

Tom Beckius

**RESOLUTION NO.**

1 BE IT RESOLVED by the Board of Representatives of the West Haymarket Joint Public  
2 Agency:

3 That the attached Letter Agreement between the West Haymarket Joint Public Agency and  
4 the University of Nebraska to extend the License Term of the Lease and Operating Agreement for  
5 an additional five (5) years through June 30, 2028 for the assignment of and certain rights to three  
6 UNL Suites to the JPA, is hereby approved and the Chairperson of the West Haymarket Joint  
7 Public Agency Board of Representatives is hereby authorized to execute said Letter Agreement on  
8 behalf of the JPA.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

\_\_\_\_\_  
Legal Counsel for  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird

\_\_\_\_\_  
Tim Clare

\_\_\_\_\_  
Tom Beckius



July 25, 2023

The West Haymarket Joint Public Agency  
Attn: Leirion Gaylor Baird, Chair  
555 S. 10<sup>th</sup> Street  
Lincoln, NE 68508

The City of Lincoln  
Attn: Office of the City Attorney  
555 S. 10<sup>th</sup> Street  
Lincoln, NE 68508

RE: Pinnacle Bank Arena Lease and Operating Agreement  
Extension of Arena Suite Assignment

Dear Mayor Gaylor Baird:

Pursuant to that certain letter agreement dated March 4, 2013, and signed by the West Haymarket Joint Public Agency ("JPA") on March 22, 2013, a copy of which is attached hereto (the "License"), the University of Nebraska (the "University") licensed and assigned certain rights to three of the four UNL Suites described in the Pinnacle Bank Arena Lease and Operating Agreement. This license was subsequently extended pursuant to the letter agreement dated September 14, 2017, and signed by the JPA on January 25, 2018, which is also attached hereto.

As provided in the License, please consider this letter written notice of the University's desire to extend the License Term for an additional five (5) years through June 30, 2028. The University also requests an option to further extend the License Term for an additional five (5) year period by providing written notice to the JPA no later than 180 days before the expiration of the License Term, as extended hereby. The remainder of the License terms shall remain in full force and effect through the expiration of the License Term.

If the terms of this letter, including the addition of a five-year option to extend, are agreeable to the JPA, please sign this letter where indicated below and return the executed letter to my attention.

Sincerely,

Chris Kabourek  
Senior Vice President | CFO, University of Nebraska System

Enclosures



The West Haymarket Joint Public Agency  
The City of Lincoln  
July 25, 2023  
Page 2

On behalf of the West Haymarket Joint Public Agency, I represent and warrant that I am authorized to execute this letter and do hereby agree to its terms and provisions.

\_\_\_\_\_  
Leirion Gaylor Baird, Chair  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Date

**RESOLUTION NO.**

1 BE IT RESOLVED by the Board of Representatives of the West Haymarket Joint Public  
2 Agency:

3 That the Chairperson and/or Purchasing Agent of the West Haymarket Joint Public Agency  
4 is hereby authorized to enter into a Contract or issue a Purchase Order, to the lowest, responsive,  
5 responsible bidder, Sam Tell and Son, Inc., for an amount not to exceed \$62,922.22, for the  
6 purchase of food and beverage equipment for the Pinnacle Bank Arena, pursuant to Bid No. 23-  
7 180, and the Chairperson is authorized to approve and execute minor amendments and change  
8 orders thereto.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

\_\_\_\_\_  
Legal Counsel for  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird

\_\_\_\_\_  
Tim Clare

\_\_\_\_\_  
Tom Beckius

**RESOLUTION NO.**

1 BE IT RESOLVED by the Board of Representatives of the West Haymarket Joint Public  
2 Agency:

3 That the attached Engagement Letter Agreement to engage FORVIS, LLP to perform an  
4 audit of the West Haymarket Joint Public Agency financial statements in accordance with  
5 generally accepted auditing standards as of and for the year ended August 31, 2023 is hereby  
6 approved and the Chair of the West Haymarket Joint Public Agency Board of Representatives is  
7 hereby authorized to execute said engagement letter on behalf of the West Haymarket Joint Public  
8 Agency.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

\_\_\_\_\_  
Legal Counsel for  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird

\_\_\_\_\_  
Tim Clare

\_\_\_\_\_  
Tom Beckius

# FORVIS

1248 O Street, Suite 1040 / Lincoln, NE 68508

P 402.473.7600 / F 402.473.7698

[forvis.com](http://forvis.com)

August 9, 2023

Board of Representatives  
West Haymarket Joint Public Agency  
555 South 10<sup>th</sup> Street  
Lincoln, Nebraska 68508

We appreciate your selection of **FORVIS, LLP** as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**.

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the following, incorporated fully by this reference:

- Terms and Conditions Addendum

## Summary Scope of Services

As described in the attached **Scope of Services**, our services will include the following:

- West Haymarket Joint Public Agency
  - Audit Services for the year ended August 31, 2023

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

We understand you have designated a management-level individual(s) to be responsible and accountable for overseeing the performance of nonattest services, and you have determined this individual is qualified to conduct such oversight.

## Engagement Fees

The fee for our services will be \$24,000, as detailed in our fee proposal letter dated June 26, 2023.

Our fees include travel costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with our services.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. Payment of our invoices is due upon receipt. We will issue progress billings during the course of our engagement.

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines. Our fees do not contemplate the following transactions or activities during the period of this engagement:

- Mergers or acquisitions
- Change in accounting principles
- Substantial doubt about the entity's ability to continue as a going concern
- Violation of covenants in debt arrangements
- Indications of fraudulent financial reporting or misappropriation of assets
- Derivatives accounted for under hedge accounting
- Quantitative impairment analysis of long-lived assets

If there are changes in circumstances where these or other conditions become known and significant additional time is necessary or additional services are requested, we reserve the right to revise our fees.

### **Assistance with New Standards**

Assistance and additional time as a result of the adoption of the following new standards are not included within our standard engagement fees. These fees will be based on time expended and will vary based on the level of assistance and procedures required.

**Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements***, is effective for fiscal years beginning after June 15, 2022. Early application is encouraged.

Statement No. 96 addresses the accounting for the costs related to cloud computing agreements. Under this Statement, a government reports a subscription asset and subscription liability for agreements meeting the definition of a subscription-based information technology arrangement (SBITA) and to disclose essential information about the arrangement. We can assist you with the adoption by providing services which may include, but are not limited to:

- Assessing your readiness by assisting with the evaluation of your:
  - Current controls and policies
  - Current internal resources and system capabilities
- Assisting with changes required to adopt Statement No. 96, including:
  - Assisting with information gathering to develop an inventory of all SBITA agreements, service contracts, and other arrangements that may contain right-to-use IT assets
  - Recommending enhancements to existing controls and policies or suggesting new controls and policies to address Statement No. 96
  - Documenting any changes from your previous IT subscription recognition and reporting methods
  - Drafting the required disclosures

The time it will take to perform the above assistance and our additional audit procedures relating to the adoption of the Statement, and any time to assist you with the adoption, may be minimized to the extent your personnel will be available to provide timely and accurate documentation and information as requested by us.

**Contract Agreement**

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

**FORVIS,LLP**

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services** and **Terms and Conditions Addendum**, on behalf of the West Haymarket Joint Public Agency.

BY \_\_\_\_\_

Leirion Gaylor Baird, Chair

DATE \_\_\_\_\_

### Scope of Services – Audit Services

We will audit the governmental activities and the major fund and related disclosures, which collectively comprise the basic financial statements for the following entity:

West Haymarket Joint Public Agency as of and for the year ended August 31, 2023.

The audit has the following broad objectives:

- Obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Expressing opinions on the financial statements
- Issuing a report on your internal control over financial reporting and compliance and other matters based on the audit of your financial statements in accordance with *Government Auditing Standards*

We will also provide you with the following nonattest services:

- Preparing a draft of the financial statements and related notes
- Review of bond offering documents, of the inclusion of our audit opinion, for a fee of \$3,500 to \$4,000 per issuance, as outlined in our fee proposal letter dated June 26, 2023

You agree to assume all management responsibilities and to oversee the nonattest services we will provide by designating an individual possessing suitable skill, knowledge, and/or experience. You acknowledge that nonattest services are not covered under *Government Auditing Standards*. You are responsible for:

- Making all management decisions and performing all management functions
- Evaluating the adequacy and results of the services performed
- Accepting responsibility for the results of such services
- Designing, implementing, and maintaining internal controls, including monitoring ongoing activities

Abby Dobson, Director, will oversee and coordinate the engagement. Chris Lindner, Partner, is responsible for supervising the engagement team and authorizing the signing of reports.

We will issue a written report upon completion of our audit, addressed to the following parties:

<b>Entity Name</b>	<b>Party Name</b>
West Haymarket Joint Public Agency	Board of Representatives

You are responsible to distribute our reports to other officials who have legal oversight authority or those responsible for acting on audit findings and recommendations, and to others authorized to receive such reports.

The following apply for the audit services described above:

#### **Our Responsibilities**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error.

We will exercise professional judgment and maintain professional skepticism throughout the audit.

We will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

We will 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We will identify and assess the risks of material noncompliance, 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 entity's compliance with compliance requirements subject to audit and performing such other procedures as the auditor considers necessary in the circumstances.

We are required to communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

## **Limitations & Fraud**

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement or material noncompliance with federal award programs when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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.

Our understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

We are available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of our normal engagement



acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate contract to be signed by you and FORVIS.

## **Opinion**

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to our auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If we discover conditions that may prohibit us from issuing a standard report, we will notify you. In such circumstances, further arrangements may be necessary to continue our engagement.

## **Your Responsibilities**

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide us with:
  - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance, and component auditors) from whom we determine it necessary to obtain audit evidence
  - Information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
  - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
  - Information about any known or suspected fraud affecting the entity involving management, employees with significant role in internal control, and others where fraud could have a material effect on the financials
  - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
  - Additional information that we may request for the purpose of the audit
- **Internal Control and Compliance** – for the:
  - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
  - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal award programs) applicable to the entity's activities is achieved
  - Remedy, through timely and appropriate steps, of fraud and noncompliance with provisions of laws, regulations, contracts, or other agreements reported by the auditor
  - Establishment and maintenance of processes to track the status and address findings and recommendations of auditors
- **Accounting and Reporting** – for the:

- Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
- Adjustment of the financial statements to correct material misstatements and confirmation to us in the representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
- Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (or other basis if indicated in the contract)
- Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us
- Distribution of audit reports to any necessary parties

The results of our tests of compliance and internal control over financial reporting performed in connection with our audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures, or other engagements that satisfy relevant legal, regulatory, or contractual requirements or fully meet other reasonable user needs.

**Required  
Supplementary  
Information**

Accounting principles generally accepted in the United States of America provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management is responsible for the fair presentation of the RSI. As part of our engagement, we will apply certain limited procedures to the RSI in GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary  
Information**

With regard to any supplementary information that we are engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have reported on the supplementary information

- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Such information is:

- Presented for the purpose of additional analysis of the financial statements
- Not a required part of the financial statements
- The responsibility of management
- 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 accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS

**Written  
Confirmations  
Required**

As part of our audit process, we will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this contract and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

**Peer Review  
Report**

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract, upon request. If you would like a copy, please request from your engagement executive.

## FORVIS, LLP Terms and Conditions Addendum

### GENERAL

1. **Overview.** This addendum describes **FORVIS LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and FORVIS, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to FORVIS, LLP ("FORVIS"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

### BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 30 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges, and other amounts payable to FORVIS hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on FORVIS' net income or taxes arising from the employment or independent contractor relationship between FORVIS and FORVIS' personnel.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

3. **Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay FORVIS for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of FORVIS' services hereunder.

### DISPUTES & DISCLAIMERS

5. **Mediation.** Any dispute arising out of or related to this engagement may, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.
6. **Indemnification.** Unless disallowed by law or applicable professional standards, You agree to hold FORVIS harmless from any and all claims which arise from knowing misrepresentations to FORVIS, or the intentional withholding or concealment of information from FORVIS by Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. You also agree to indemnify FORVIS for any claims made against FORVIS by third parties, which arise from any wrongful actions of Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. The provisions of this paragraph shall apply regardless of the nature of the claim.
7. **Statute of Limitations.** Intentionally omitted.
8. **Limitation of Liability.** You agree that FORVIS' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to three (3) times the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of FORVIS or if enforcement of this provision is disallowed by applicable law or professional standards.
9. **Waiver of Certain Damages.** In no event shall FORVIS be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.

10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Nebraska, without regard to its conflict of laws principles.
11. **WAIVER OF JURY TRIAL.** Intentionally omitted.
12. **Severability.** In the event that any term or provision of this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
13. **Assignment.** You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.
14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice.

#### **RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION**

15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that FORVIS has no responsibility to maintain this information. You agree You will not rely on FORVIS to provide hosting, electronic security, or backup services, e.g., business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from FORVIS' servers, i.e., FORVIS portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.
16. **FORVIS Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of FORVIS. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, FORVIS will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.
17. **Subpoenas or Other Legal Process.** In the event FORVIS is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which FORVIS is not a party, You shall compensate FORVIS for all time We expend in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should

not be distributed in any way, and should be destroyed as soon as possible.

Our report on any financial statements must be associated only with the financial statements that were the subject of Our engagement. You may make copies of Our report, but only if the entire financial statements (exactly as attached to Our report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Our report. You agree not to reproduce or associate Our report with any other financial statements, or portions thereof, that are not the subject of Our engagement.

19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

#### **REGULATORY**

20. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this contract that would be prohibited by or impair Our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.
21. **Offering Document.** You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor's report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor's report in the exempt offering document, will be a separate engagement.  

Any exempt offering document issued by You with which We are not involved will clearly indicate that We are not involved by including a disclosure such as, "FORVIS, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. FORVIS, LLP also has not performed any procedures relating to this offering document."
22. **FORVIS Not a Municipal Advisor.** FORVIS is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, FORVIS is not recommending any action to You and does not owe You a

fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by FORVIS.

23. **FORVIS Not a Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of Our report require. As such, You should not place upon Us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree We are not in a fiduciary relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

## TECHNOLOGY

24. **Electronic Sites.** It is understood that you may place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.
25. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (".pdf") or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.
26. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or

electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

## OTHER MATTERS

27. **Cooperation.** You agree to cooperate with FORVIS in the performance of FORVIS' services to You, including the provision to FORVIS of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.
28. **Third-Party Service Providers.** FORVIS may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. FORVIS maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, FORVIS will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, You will be asked to consent prior to FORVIS sharing Your confidential information with the third-party service provider.
29. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor FORVIS shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
30. **Use of FORVIS Name.** You are authorized to reference FORVIS' firm name in materials as may be legally required.
31. **Praxity.** FORVIS is an independent accounting firm allowed to use the name "Praxity" in relation to its practice. FORVIS is not connected, however, by ownership with any other firm using the name "Praxity." FORVIS will be solely responsible for all work carried out on Your behalf. In deciding to engage FORVIS, You acknowledge that We have not represented to You that any other firm using the name "Praxity" will in any way be responsible for Our work.
32. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and FORVIS and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and FORVIS.
33. **Force Majeure.** We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our control, including, without limitation,

fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.

**RESOLUTION NO.**

1 BE IT RESOLVED by the Board of Representatives of the West Haymarket Joint Public  
2 Agency:

3 That the Chair of the West Haymarket JPA is hereby authorized to negotiate with Charter  
4 Communications Operating, LLC d/b/a Spectrum for a Right of Entry Agreement to enter upon  
5 property located near the Pinnacle Bank Arena to install new equipment for video at Pinnacle Bank  
6 Arena and the Chair of the West Haymarket Joint Public Agency is hereby authorized to execute  
7 said Right of Entry Agreement on behalf of the West Haymarket Joint Public Agency and any  
8 extension mutually agreed to by the parties.

Adopted this \_\_\_\_\_ day of August, 2023.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

West Haymarket Joint Public Agency  
Board of Representatives

\_\_\_\_\_  
Legal Counsel for  
West Haymarket Joint Public Agency

\_\_\_\_\_  
Leirion Gaylor Baird

\_\_\_\_\_  
Tim Clare

\_\_\_\_\_  
Tom Beckius