

# **BOARD OF PUBLIC WORKS**

**Auburn, Nebraska**



**Board Packet**

**May 20, 2026 at 11:30 a.m.**

**BPW Board Room**

**1600 O Street**

**Chairman – Chuck Knipe  
Vice Chairman – Michael Zaruba  
Secretary – Phil Shaw  
Board Member – David Grant  
Board Member – Kevin Reiman**



**AGENDA FOR THE REGULAR MEETING OF THE  
BOARD OF PUBLIC WORKS TO BE HELD MAY 20, 2026, AT 11:30 AM  
AT THE BPW BOARD ROOM, 1600 O STREET, AUBURN NE**

- 1) **Roll Call.**
- 2) **Announce** - The Open Meetings Act is posted on the northeast wall of the Board Room.
- 3) **Recognition of Guests** - Anyone wishing to be heard by the Board regarding items may speak at this time. We request that you limit your speaking time to ten minutes per meeting.
- 4) **Discussion / action – 2025 AUDIT REPORT** – Presentation of the 2025 audit report and request approval from the Board.
- 5) **Discussion / action – WATER SOURCE SUPPLY INFORMATION** – Update on the Longs Creek Water Supply project.
- 6) **Discussion / action – DROUGHT CONTINGENCY PLAN** – Update on the Drought Contingency Plan.
- 7) **Discussion / action - UV EQUIPMENT INSTALLATION CHANGE ORDER #3** – Request approval of change order #3 which extended the contract to April 28, 2026.
- 8) **Discussion / action – UV PROJECT CERTIFICATE OF SUBSTANTIAL COMPLETION** – Request approval of Certificate of Substantial completion for the contract fulfilled by Philip Carkoski Construction and authorization of Chairman to sign the approval.
- 9) **Discussion / action – UV EQUIPMENT INSTALLATION PAY APPLICATION #2 FINAL** – Request approval of payment application #2 to Philip Carkoski Construction & Trenching Inc.in the amount of \$27,488.34 for the UV Equipment Installation project.
- 10) **Discussion / action –RISK AND RESILIENCE ASSESSMENT** – Update on the EPA Risk and Resilience Assessment for the water department.
- 11) **Discussion / action - BOND PAYMENT WATER TREATMENT PLANT** – Request Board approval to transfer and wire \$119,787.50 for WTP Bond payment of \$85,0000.00 principal and \$34,787.50 interest.
- 12) **Discussion / action – GUARDIAN LIFE INSURANCE RENEWAL** – Review and approval of company provided life insurance.
- 13) **Discussion / action – INSURANCE RENEWAL** – Review and approval of 2026-2027 Health Insurance Benefits
- 14) **Discussion / action – CD RENEWAL** – Request permission to request bids and award CDs to the highest local bidder. CDs #21425 and #21424 maturing May 29, 2026. Current values are \$317,524.07 and \$606,636.16 respectively.
- 15) **Discussion / action – FINANCIALS:**  
Investments: All things cash: reconciliations, pledging, CD's, allocations

**16) Discussion / action - GENERAL CONSENT ITEMS**

Approve previous meeting's minutes and dispense with reading of same.

- a. Approve previous meeting minutes and dispense with reading of same.
- b. Approve monthly compensation of management and employees as previously fixed by the Board.
- c. Approve listing of checks written during month, claims submitted for payment, and recommended transfers.
- d. Approve Free Service Reports.
- e. Approve NOD's and Leins

**17) REPORTS:**

- a. Electric
- b. Power Plant
- c. Water/Wastewater
- d. Office

**18) Adjourn to the next regular meeting of the Board to be held June 17, 2026, at 11:30 a.m. at the BPW Board Room.**

# BPW BOARD UPDATE

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MAY 15, 2026

**2025 AUDIT REPORT** – Julie Bauman, CPA will be present the audit report for the 2025 financials.

**WATER SOURCE SUPPLY INFORMATION**– Update on the Longs Creek Water Supply project.

**DROUGHT CONTINGENCY PLAN** – Update on the Drought Contingency Plan.

**UV EQUIPMENT INSTALLATION CHANGE ORDER #3** – Request approval of change order #3 for the UV Equipment Installation project, this change order extended the contract period to April 28, 2026; and does not add any additional costs.

**UV PROJECT CERTIFICATE OF SUBSTANTIAL COMPLETION** – Request Board approval of Certificate of Substantial Completion from Philip Carkoski Construction & trenching Inc. and authorization of the Chairman to sign approval.

**UV EQUIPMENT INSTALLATION PAY APPLICATION #2 FINAL** – Request approval of payment application #2 to Philip Carkoski Construction & Trenching Inc. for the UV Equipment Installation project in the amount of \$27,488.34. This is the final payment.

**RISK AND RESILIENCE ASSESSMENT** – Update on the EPA required Risk and Resilience Assessment for the water department.

**BOND PAYMENT WATER TREATMENT PLANT**– We are requesting Board approval for the electronic transfer of \$85,000.00 for principal and \$34,787.50 for interest to make the WTP bond payment due June 15th. A combined total of \$119,787.50 will be transferred.

**GUARDIAN LIFE INSURANCE RENEWAL** – Review and approval of company provided life insurance.

**INSURANCE RENEWAL** – Review and approval of 2026-2027 Health Insurance Benefits.

**CD RENEWAL** – CDs #21425 and #21424 will mature and need to be renewed by May 29, 2026. Currently it is at 4.00%. The January values were \$317,524.07 and \$606,636.16. We need Board approval to renew these CDs at the best available interest rate locally.

**ELECTRIC** – Crews have been working on pole changes due to woodpecker damage and age. Spraying right of way brush is in process and should be complete next week, weather permitting. Underground service upgrades are being installed.

**POWER PLANT** – Normal monthly maintenance is ongoing. The plant is ready for the summer season.

**WATER/WASTEWATER** – Crews continue to monitor wells and pumping levels daily. Levels are holding steady. The well main on North Hwy 75 was cut off going north to the Little Nemaha River at the Wells 19 and 20 entrance due to damage. Sewer maintenance is ongoing and we are working on trouble areas. One third of the town is done to date. Lift Station cleaning is ongoing. The chlorine system is in the process of being upgraded. HOA has upgraded the SCADA system for Long's Creek. The Westech intake filter system has been commissioned, and we have processed approximately 500,000 gallons of water thru it. The UV system is in operation. The Wastewater Plant had a state inspection and passed. Waste pumps in the headworks building are being worked on. We have a loaner pump for #4. Pump #5 is in Beatrice being rebuilt. The Denver Gardner blower has been serviced. Hydrant Flushing has started; we are about 50% complete.

**OFFICE** – Staff continues to keep up with the material purchasing for the Longs Creek project, UV Equipment, and emergency projects. The Utility Management Staff is busy with customers moving in and out of the area. Staff are in the process of updating First Aid and CPR courses. Caselle online courses were available for software modules. We are completing them in as time allows.

<b>Total Customers this Month</b>	<b>2,742</b>	<b>Days of Month</b>
<b>Total Customer Minutes this Month</b>	<b>118,454,400</b>	<b>30</b>

Outage Totals			
		This Month	This Month Last Year
<b>Unscheduled Outages</b>			
Long	# Outages	4	0
	# Customers Out	5	-
	# Minutes Out	91	-
	# Customer Minutes Out	101	-
	# Within City System	4	0
	# Supply to City Minutes	0	0
Short	# Outages (Blinks)	0	0
	# Customers Affected	0	-
	# Within City System	0	0
	# Supply to City Minutes	0	0
<b>Scheduled Outages</b>			
Long	# Outages	2	0
	# Customers Out	5	0
	# Minutes Out	71	0
	# Customer Minutes Out	251	0
	# Within City System	2	0
	# Supply to City Minutes	0	0
Short	# Outages (Blinks)	0	0
	# Customers Affected	0	0
	# Within City System	0	0
	# Supply to City Minutes	0	0
<b>Totals</b>			
Total Long Outages		6	0
Total Short Outages (Blinks)		0	0
Total Customers Out (Long)		10	-
Total Customers Affected (Short- Blinks)		0	-
Total Customer Minutes Out		352	-
Total Outages Within City System		6	0
Total Outages in Supply to City		0	0

Number of Outages (by Cause)					
Cause #	Description	Total This Month	This Month Last Year	Rolling AT	% AT
0	Supply to City	0	0	0	0%
1	Overhead Equipment Failure	3	0	5	36%
2	Underground Equipment Failure	1	0	1	7%
3	Weather	0	0	0	0%
4	Birds, Animals, Snakes, etc.	0	0	3	21%
5	Trees	0	0	0	0%
6	Foreign Interference	0	0	0	0%
7	Human	0	0	0	0%
8	Other	1	0	3	21%
9	Unknown	1	0	2	14%
<b>Total</b>		<b>6</b>	<b>0</b>	<b>14</b>	

12 Month Outage Statistics		
Index	As of This Month	As of This Month Last Year
ASAI (%)	99.9999	0.0000
CAIDI (Long) (min)	36.81	0.00
SAIDI (Long) (min)	0.64	0.00
SAIFI (Long) (ints/tot cust)	0.02	0.00
SAIFI (Short) (ints/tot cust)	0.00	0.00

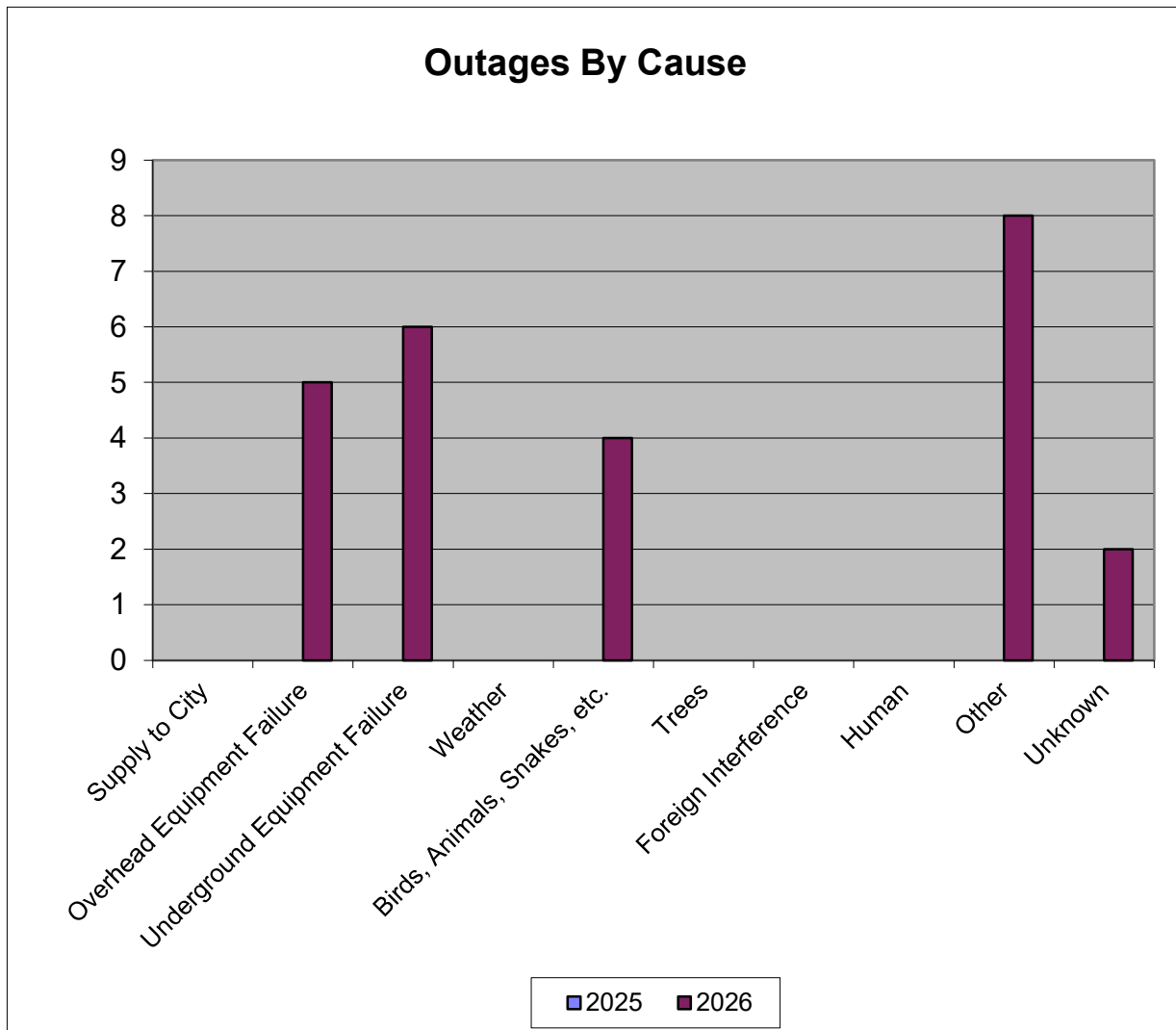
- ASAI - Average Service Availability Index  
(customer minutes available/total customer minutes, as a %)
- CAIDI - Customer Average Interruption Duration Index  
(average minutes interrupted per interrupted customer)
- SAIDI - System Average Interruption Duration Index  
(average minutes interrupted per customer for all customers)
- SAIFI (Long) - System Average Interruption Frequency Index  
(# of long interruptions per customer for all customers)
- SAIFI (Short) - System Average Interruption Frequency Index  
(# of short interruptions per customer for all customers)

S/U - Scheduled or Unscheduled  
 Ints - # of Interruptions  
 Long - >1 min; Short - <1 min  
 Cause # - see table on page 3

# Outage Reasons

5/14/2026

Number of Outages (by Cause)	2025	2026	Increase
0 Supply to City	0	0	0%
1 Overhead Equipment Failure	0	5	5%
2 Underground Equipment Failure	0	6	6%
3 Weather	0	0	0%
4 Birds, Animals, Snakes, etc.	0	4	4%
5 Trees	0	0	0%
6 Foreign Interference	0	0	0%
7 Human	0	0	0%
8 Other	0	8	8%
9 Unknown	0	2	2%



Order No. 3  
 Effective Date: 5/7/2026  
 Agreement Date: 1/21/2026  
 Project No. 552-C1-001

**NAME OF PROJECT:** UV DISINFECTION EQUIPMENT INSTALLATION

**OWNER:** CITY OF AUBURN - BOARD OF PUBLIC WORKS

**CONTRACTOR:** PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.

The following changes are hereby made to the CONTRACT DOCUMENTS:

**CHANGE ORDER NO. 3-FINAL**

ITEM NO.	DESCRIPTION	APPROXIMATE QUANTITY	UNIT	UNIT PRICE	TOTAL AMOUNT
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**DELETIONS:**

C. Article 3, CONTRACT TIME, Paragraph 3.1. shall be deleted in its entirety.

**ADDITIONS:**

C. Replace with the following:  
**Article 3. CONTRACT TIME.**

3.1. The Work will be completed, calibrated and operational and ready for final payment in accordance with paragraph 14.13 of the General Conditions on or before April 28, 2026.

**TOTAL ADJUSTED CHANGE ORDER PRICE \$0.00**

**JUSTIFICATION:** Upgrading the size of the Westfall Mixer as requested by the Owner.

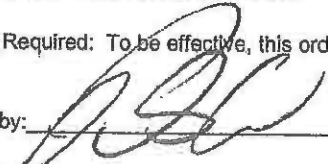
**Change to CONTRACT PRICE:**

ORIGINAL CONTRACT PRICE:	\$143,426.06
Net decrease resulting from previous CHANGE ORDERS:	-\$10,783.13
Net decrease resulting from this CHANGE ORDER:	\$0.00
The new CONTRACT PRICE including this CHANGE ORDER will be:	\$132,642.93

**Change to CONTRACT TIME:**

The CONTRACT TIME will not be altered.


Approvals Required: To be effective, this order must be approved as required by the General Conditions.

Approved by: 

**PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.**

Approved by: \_\_\_\_\_

**CITY OF AUBURN - BOARD OF PUBLIC WORKS**

Approved by: 

**MILLER & ASSOCIATES**

## CERTIFICATE OF SUBSTANTIAL COMPLETION

**ENGINEER'S PROJECT NO.:** 552-C1-001-25

**PROJECT NAME:** AUBURN UV DISINFECTION EQUIPMENT INSTALLATION

**CONTRACTOR:** PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.

**CONTRACT FOR:** \$132,642.93

**AGREEMENT DATE:** January 21, 2026

This Certificate of Substantial Completion applies to all work under the Contract Documents or to the following specified parts thereof:

<i>Item No.</i>	<i>Description</i>	<i>Quantity</i>	<i>Unit</i>	<i>Unit Price</i>	<i>Total Amount</i>
1	Mobilization, Bonds and Insurance	1	L.S.	\$8,563.06	\$8,563.06
2	Interior Piping Modification, and Miscellaneous Improvements	1	L.S.	\$123,683.00	\$123,683.00
3	Installation of Pre-Purchased UV Disinfection Equipment and Appurtenances	1	L.S.	\$6,350.00	\$6,350.00
4	Coordination with Owner, Supplier Start-up, SCADA System Integration	1	L.S.	\$4,830.00	\$4,830.00
5	Electrical and SCADA Upgrades	By Owner			
<b>Change Order #1 - Included in Contract</b>					
A.	Materials for 2 – 8" ultrasonic flow meter installations included for other supplied meters and temporary spool if required	1	L.S.	-\$12,455.00	-\$12,455.00
<b>Change Order #2</b>					
B.	Westfall Mixer - Increase size of Injection quills to 1" and 0.5" with 1.5" corp stop and 1" corp stop	1	L.S.	\$1,671.87	\$1,671.87
<b>TOTAL CONSTRUCTION COST</b>					<b>\$132,642.93</b>

**TO:** PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.

**AND TO:** AUBURN BOARD OF PUBLIC WORKS

The Work to which this Certificate applies has been inspected by authorized representatives of OWNER, CONTRACTOR, and ENGINEER, and that Work is hereby declared to be substantially complete in accordance with the Contract Documents on:

April 28, 2026

The following documents are attached to and made a part of this Certificate:

FINAL PAY ESTIMATE  
CHANGE ORDER 3 - FINAL

This certificate does not constitute an acceptance of Work not in accordance with the Contract Documents nor is it a release of CONTRACTOR's obligation to complete the Work in accordance with the Contract Documents.

Executed by ENGINEER on this 11 day of May, in the year 2026.

**MILLER & ASSOCIATES  
CONSULTING ENGINEERS, P.C.**

By Jeff Peterson

The CONTRACTOR accepts this Certificate of Substantial Completion on the 7 day of May, in the year 2026.

**PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.**

By [Signature]

The OWNER accepts this Certificate of Substantial Completion on the \_\_\_\_ day of \_\_\_\_\_, in the year 20\_\_\_\_.

**AUBURN BOARD OF PUBLIC WORKS**

By \_\_\_\_\_

# APPLICATION FOR PAYMENT

PROJECT: UV DISINFECTION EQUIPMENT INSTALLATION

ENGINEER: MILLER & ASSOCIATES, CONSULTING ENGINEERS, P.C.

ENGINEER'S PROJECT NO. 552-C1-001

TO: (OWNER) AUBURN BOARD OF PUBLIC WORKS  
1600 O STREET

CONTRACTOR: PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.  
CONTRACT FOR: \$132,642.93

ATTN: RAY LUHRING  
AUBURN, NE 68305

APPLICATION DATE: 05/07/26 APPLICATION NO.: 2-Final  
FOR WORK ACCOMPLISHED THROUGH THE DATE OF: April 28, 2026

**CHANGE ORDER SUMMARY:**

Continuation sheets are attached.

Change orders approved in previous month by Owner.

Application is made for payment, as shown below in connection with the Contract.

The present status of the account is as follows:

CO #	DATE	ADDITIONS	DEDUCTIONS
1	1/21/26	Part of Contract Award	
2	4/3/26	\$1,671.87	
3	5/7/26	\$0.00	
4			
5			
TOTAL		\$1,671.87	\$0.00
NET CHANGE		\$1,671.87	

ORIGINAL CONTRACT PRICE..... \$130,971.06  
 Net Change by Change Orders & Written Amendments \$1,671.87  
 CURRENT CONTRACT PRICE..... \$132,642.93  
 TOTAL COMPLETED & STORED TO DATE..... \$132,642.93  
 LESS RETAINAGE : 0% ..... \$0.00  
 TOTAL COMPLETED & STORED TO DATE LESS RETAINAGE \$132,642.93  
 LESS PREVIOUS APPLICATION FOR PAYMENT..... \$105,194.59  
 AMOUNT DUE THIS APPLICATION..... \$27,448.34

The undersigned CONTRACTOR certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract referred to above have been applied to discharge CONTRACTOR'S legitimate obligations incurred in connection with Work covered by prior Applications for Payment numbered 1, inclusive; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to OWNER at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective.

The undersigned certifies that the work has been carefully inspected and to the best of their knowledge and belief, the quantities shown in this estimate are correct and the work has been performed in accordance with the contract.

By:  ENGINEER: MILLER & ASSOCIATES

Owner
Contractor
Engineer

CONTRACTOR:  PHILIP CARKOSKI CONSTRUCTION & TRENCHING, INC.

OWNER: AUBURN BOARD OF PUBLIC WORKS

By:  Date: 5/7/26

BY: \_\_\_\_\_

**APPLICATION AND CERTIFICATE FOR PAYMENT-CONTINUATION SHEET**

APPLICATION NUMBER: 2-Final  
 APPLICATION DATE: 5/7/26  
 FOR WORK ACCOMPLISHED THROUGH : 4/28/26  
 ENGINEER'S PROJECT #: 552-C1-001

ITEM NO.	DESCRIPTION OF WORK	ESTIMATED QUANTITY	UNIT	UNIT PRICE	QUANTITY COMPLETED TO DATE	TOTAL COMPLETED	STORED TO DATE	TOTAL COMPLETED AND STORED TO DATE
1	Mobilization, Bonds and Insurance	1	L.S.	\$8,563.06	1	\$8,563.06		\$8,563.06
2	Inferior Piping Modification, and Miscellaneous Improvements	1	L.S.	\$123,683.00	1	\$123,683.00		\$123,683.00
3	Installation of Pre-Purchased UV Disinfection Equipment and Appurtenances	1	L.S.	\$6,350.00	1	\$6,350.00		\$6,350.00
4	Coordination with Owner, Supplier Start-up, SCADA System Integration	1	L.S.	\$4,830.00	1	\$4,830.00		\$4,830.00
5	Electrical and SCADA Upgrades							
By Owner								
<b>Change Order #1 - Included in Contract</b>								
A.	Materials for 2 - 8" ultrasonic flow meter installations included for other supplied meters and temporary spool if required	1	L.S.	-\$12,455.00	1	-\$12,455.00		-\$12,455.00
<b>Change Order #2</b>								
B.	Westfall Mixer - Increase size of injection quills for 1" and 0.5" with 1.5" corp stop and 1" corp stop	1	L.S.	\$1,671.87	1	\$1,671.87		\$1,671.87
<b>TOTAL CONSTRUCTION COST</b>						<b>\$132,642.93</b>		<b>\$132,642.93</b>

Project No. 552-C1-002

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# CITY OF AUBURN

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## RISK AND RESILIENCE ASSESSMENT

MAY 2026

*Prepared by:*

**MA** Miller & Associates  
CONSULTING ENGINEERS, P.C.

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fax: 308-234-1146

CERTIFICATE OF AUTHORIZATION #CA0021

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## 1.0 INTRODUCTION

The 2018 America’s Water Infrastructure Act (AWIA) established the requirement that any drinking water utility that serves a population greater than 3,400 people must develop and maintain a Risk and Resilience Assessment. The Risk and Resilience Assessment can help water utilities assess potential threats from malevolent acts or natural hazards that could threaten the utility’s ability to provide its services.

The City of Auburn Board of Public Works (BPW) had a Risk and Resilience Assessment prepared by JEO in 2021 which detailed the status of the water treatment system and the threats, both malevolent acts and natural hazards that faced it. This report seeks to update the Risk and Resilience Assessment to account for the changes in the water treatment system as well as the threats facing it.

## 2.0 AUBURN WATER SYSTEM GENERAL INFORMATION

### 2.1 SOURCE WATER

**Figure 1**  
**Auburn Water System**



As shown in **Figure 1 – Auburn Water System**, Auburn receives its water from an array of wells positioned along the Little Nemaha River. These wells are listed in **Table 1 – City of Auburn Wells**:

**Table 1**  
**City of Auburn Wells**

Well Name	Well Depth	Pump Rate
Well #1	50'	150 gpm
Well #2	47.5'	150 gpm
Well #3	54'	150 gpm
Well #4	46.5'	150 gpm
Well #5	40'	150 gpm
Well #6	44'	150 gpm
Well #7	No longer in use	
Well #11	44'	100 gpm
Well #13	48.5'	150 gpm
Well #18	No longer in use	
Well #19	45'	100 gpm
Well #20	45.5'	100 gpm

When water levels are at their normal levels and stable, the wells typically produce a combined flow of around 700 to 1000 gpm. Auburn BPW is implementing a temporary water source from Longs Creek to increase reserve capacity though utilizing this source does require the City of Auburn to provide additional treatment. The additional treatment includes a mobile RapiSand Filtration system and an Ultraviolet Disinfection system at the existing water treatment facility. This source will be utilized intermittently in the summers until a permanent solution is developed and constructed.

## 2.2 WATER TREATMENT PLANT

The Auburn Water Treatment Plant, shown below in **Figure 2 – Auburn Water Treatment Plant**, is located in the northeastern portion of the City at 603 9<sup>th</sup> St, Auburn, NE and has a design capacity of 3 million gallons per day with room for growth up to 4 million gallons per day. The plant currently serves 3,478 people (1353 residential and 325 commercial and industrial

connections) with an average daily flow of 430,000 gpd (350,000 gpd to Auburn and 80,000 gpd to Peru). The max flow was 641,000 gpd in 2025 and 850,000 gpd in 2024.

**Figure 2**  
**Auburn Water Treatment Plant**



The treatment plant employs a cascade aeration tower, tubular clarifiers and sedimentation. The water treatment plant currently uses the chemical compounds Sodium Permanganate for removal of iron and manganese, fluoride for public health, and disinfects its final water using Chlorine gas. The plant is installing a UV Disinfection system to increase the quality of its disinfection. Additionally, the plant is adding a remote temporary flocculation and coagulation system to add the Longs Creek surface water source.

## 2.3 WATER STORAGE AND DISTRIBUTION

Final water is stored in two (2) clear wells, with a combined storage of 335,000 gallons, located one block north of the treatment plant and a 1.5-million-gallon elevated water reservoir, located north of West 26<sup>th</sup> Street. The Auburn BPW also supplies water to the City of Peru.

## 3.0 RISK AND RESILIENCE ASSESSMENT

The Risk and Resilience Assessment identifies an array of possible threats to the utility and describes the vectors for attack and the likely steps the utility would take to address each threat.

### 3.1 MALEVOLENT HAZARDS

#### 3.1.1 Assault on Utility

Though unlikely, an assault on the water system would have extreme impacts on the utilities ability to provide clean water to the City of Auburn and Auburn BPW's other clients. The most likely scenario for an assault would be a small-scale attack on either the utility itself or one of the necessary supporting utilities such as electrical power or communication. In instances where electricity or heating was cut off from the community during the winter, pipes could freeze and rupture, requiring the BPW to drain water from portions of the distribution system to ensure its integrity. Attacks, or more than likely, vandalism against individual wells would be the likeliest scenario, as they are relatively remote and secluded, and would have the effect of reducing the water system's capacity until repairs could be completed. An attack on the water treatment facility would damage the ability to provide treated water to its customers, but is unlikely given the size and location of the facility.

The primary recourse against any attack or intrusion would be to contact local law enforcement. The treatment plant, the reservoir's pump station, and all the well houses are equipped with intrusion alarms that notify Auburn BPW staff if anybody, authorized or not, opens the door to a facility. The reservoir and clear wells are protected by chain link fence and locked gates. The

Longs Creek location has locked facilities and a remote surveillance camera. No other sites currently employ surveillance cameras.

### 3.1.2 Contamination of Source Water – Intentional

The most likely vector for an intentional attack on the water supply using contamination would be the Little Nemaha River, the primary source and Longs Creek the secondary source of water for the Auburn BPW. However, even though the Little Nemaha River is a relatively small river, with an average flow of 320 cubic feet per second (635 acre-ft/day or 206 MGD), the flow in Longs Creek is less, but it would be very difficult to apply enough contamination to adversely affect the water quality of either source. Most highly potent poisons are not easily obtainable or easily applied to water without sophisticated equipment and without drawing attention. That being said, the temporary treatment for Longs Creek and the water treatment plant is not equipped to detect or treat most toxic chemicals in the source water. The first warning that contamination had occurred would likely be the operator noticing an odor or a change in the color of the water at the treatment plant.

Another vector for an attack on the water source would be the intentional contamination of a well. Wells tend to be isolated and unmanned making them vulnerable to tampering. If an intruder were to pour a chemical down a well, it could contaminate the water supply, not only from the targeted well, but also adjacent wells.

### 3.1.3 Contamination of Finished Water – Accidental

Though finished water is mostly insulated from contamination by the distribution system, there are several scenarios where it could be compromised. If a water main was to break, there is the possibility of infiltration of outside materials (dirt, groundwater, etc) that could compromise the integrity of the finished water. If the reservoir were to become contaminated with algae, a boil order would likely need to be issued and the system would need to be disinfected. In this scenario, samples of the finished water would need to be taken continuously to ensure that

whatever contaminants were present had been eliminated. Individual segments of the system can be isolated using valves, but being able to do so relies on operators observing the issue swiftly. In the event of a main break, the SCADA system could provide an alarm when excess water usage is noted, alerting operators about the potential presence of a break, but not necessarily its location. Generally, the Auburn BPW would be able to repair any main break using their own labor and resources. In the event that they don't have a necessary part on hand, the Auburn BPW is a member of NeWARN (the Nebraska Water/Wastewater Agency Response Network) which would allow them to request any supplies they lacked in the event of a main break.

#### 3.1.4 Contamination of Finished Water – Intentional

The finished water from the water treatment plant would most likely be contaminated at the reservoir or the clear wells. Due to the lower volume of finished water relative to source water, the amount of any poisonous substance required would be significantly less than what would be needed to contaminate the source water. The clear wells and the reservoir are all protected by locked hatches and fences with padlocked gates. The Auburn BPW does not employ surveillance cameras to monitor these facilities.

In the event that the source water was contaminated, the public would be issued a "Do Not Consume" order. The system would then need to be taken down for a period of time to flush the system of contamination before it could be used again. The Auburn BPW would then work with local law enforcement and likely State and Federal law enforcement to prevent further incidents.

#### 3.1.5 Theft or Diversion - Physical

Theft or Diversion of Water from the utility is relatively common. This typically occurs when customers or contractors bypass the water meter or hook up to a fire hydrant to use water without monitoring the volume used and thereby not paying for it. Typically, this can be handled by contacting local law enforcement; the minimum fine for theft of water is \$500.

In addition to theft of water, there could be petty theft from the BPW itself including the taking of phones, computers, tools, chemicals, and other equipment. The backup generators that provide electricity to portions of the utility during an outage, are designed to be mobile inadvertently making them vulnerable to theft. Most of the items that can be stolen are not critical to the normal operation of the water treatment system and can be easily replaced. However, in order to safeguard against this, all buildings are equipped with intrusion alarms that notify operators whenever a door is opened. Additionally, most high value items are kept, out of sight, inside structures with visible security measures that serve to deter most thieves. At the moment, the BPW does not employ surveillance cameras of these areas. In the event a theft does occur, local law enforcement can be contacted to deal with the issue.

### 3.1.6 Cyber Attack

Computer controls have been revolutionary in their ability to automate mundane tasks and eliminate operator error, but they have simultaneously created avenues for bad actors to sabotage the systems they control. Auburn BPW employs the Caselle Software suite to manage billing, payroll, and other administrative functions. Inherent to these functions is the storage of personal information such as addresses, social security numbers, and financial information. This information is only accessible through computers controlled by the Auburn BPW, but there is always the danger of being compromised via the Internet. Though it has not yet happened to a Caselle system, there is always the danger of a data breach and theft of this information. This would not only jeopardize the customers whose data has been breached, but the utility itself. The Auburn BPW has contracted with Scantron to detect cyber-attacks as they happen, then notify City personnel, and conduct system repairs in the wake of such an attack.

Auburn BPW also employs a SCADA system to automate the processes in its temporary and permanent water treatment plant, wells, and reservoir as well as those of the nearby Village of Nemaha. Since the SCADA system continuously controls a huge array of complex processes, it

is also uniquely vulnerable to outside interference, especially since internet access is required to control the water treatment systems of remote communities. Cyber-attacks on SCADA systems are growing increasingly common, with most attackers demanding ransoms for return of control to the system. Modern water treatment systems are so complex that, while operators can run them manually, doing so is difficult and often ineffective. Access to the SCADA system is controlled via Two-factor authentication (2FA), but as hackers become more sophisticated, the danger of a compromise is always present.

### 3.1.7 Directed/Sabotage – Physical

Water treatment, like any complex process that relies on machinery working in unison under the supervision of trained operators, is vulnerable to sabotage. The portion of the water treatment system most vulnerable to sabotage is the temporary and permanent water treatment plant itself because if it ceases to function, the City of Auburn, as well as the other communities it serves, will have limited access to potable water. An intruder or even a disgruntled former employee could make detrimental changes to the water treatment system with disastrous effects. The most likely vectors would be damaging or disabling the SCADA system that runs the water treatment plant which would result in a loss of potable water until the system could be restored. In the event of the treatment plant being disabled, the reservoir has several days worth of fresh water available for the community until the system is brought back online. Damage to physical equipment could be repaired by operations staff.

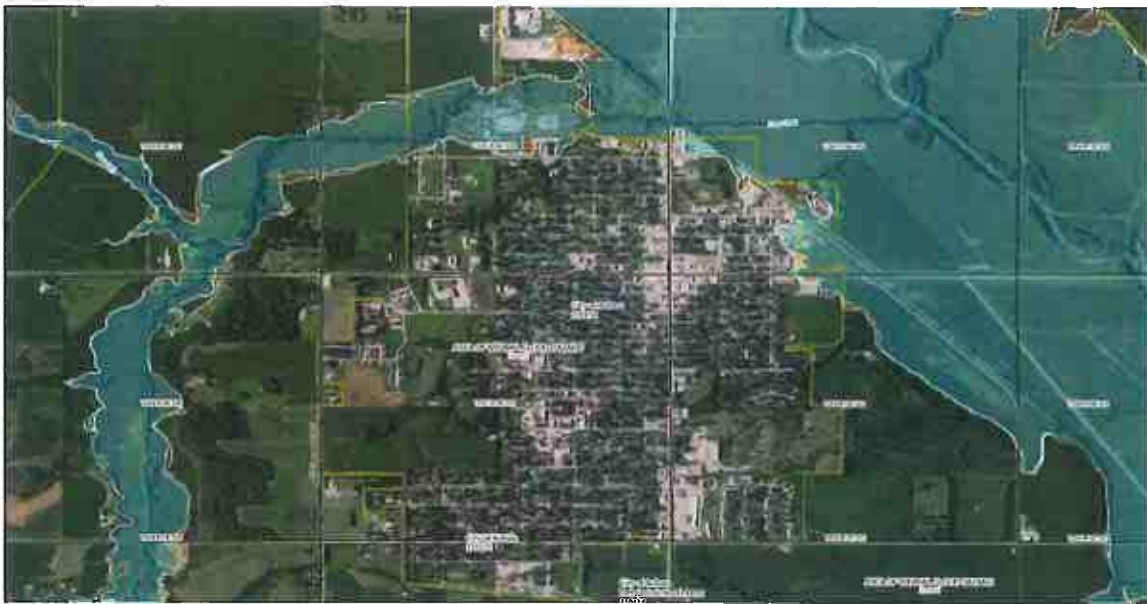
The most likely vector for sabotage are the individual wells as they're remote and unmanned. Though the loss of any individual well would not necessarily incapacitate the entire water treatment system, it would reduce capacity and require repairs. Wells #4, #5, and #6 are all located along a highway which, while ensuring relatively easy access, simultaneously makes them more vulnerable to tampering. Concordantly, the conveyance lines from the remote wells to the treatment plant could be damaged, resulting in a significant loss of potable water. In the

event of damage or sabotage, the Auburn BPW could contact law enforcement to investigate while they enact repairs.

## 4.0 NATURAL HAZARDS

### 4.1 FLOOD

**Figure 3**  
**Flood Plains Surrounding Auburn**



The City of Auburn is located adjacent to the Little Nemaha River, with a portion of the City located within the FEMA-designated floodplain, shown above in Figure 3 – Flood Plains Surrounding Auburn. The Little Nemaha River has minor floods almost every year with the last major flood (Auburn gauge height exceeding 27 feet) occurring in 1950; several moderate floods have occurred in the past decade with the highest taking place in 2019 with a gauge height of 24.50 feet.

The wastewater treatment plant, clear wells, and reservoir are all located outside of the FEMA-designated 1% flood plain. However, all of the Auburn BPW's water wells are located in the

flood plain. Some of wells are protected by berms while others have been elevated to mitigate the risk of flooding. The pad where the temporary mobile treatment trailer sits has also been elevated to be out of the 1% floodplain. During a flood event, many of the roadways that allow access to the wells are underwater making any needed maintenance extremely difficult and dangerous. A significant enough flood has the potential to damage both the wells and the infrastructure that conveys water from the wells to the treatment plant. If flow from wells 1 through 6 were cut off, the other wells in the system would not have sufficient capacity to make up for their loss.

#### 4.2 EARTHQUAKE

Though rare in Nebraska, several earthquakes do occur in the state every year, usually of relatively low magnitude. An earthquake of sufficient proximity and magnitude could cause devastating damage to the water treatment and distribution system. Auburn, Nebraska is built primarily on sand and gravel with a shallow groundwater table which makes it vulnerable to liquefaction. Many of the buildings in Auburn, including the Auburn Water Treatment are constructed using bricks, which are vulnerable to damage during seismic events. In addition to damage to above-ground buildings, a sufficiently strong earthquake could damage water mains, leading to loss of available potable water. If an earthquake caused a fire, efforts by the Fire Department to fight it would be hindered by lack of access to water.

#### 4.3 TORNADO

Tornadoes are both extremely damaging and relatively common in the Great Plains. This makes them a potent threat to nearly all the infrastructure, with the above-ground buildings being the most vulnerable. The water treatment plant itself being struck by a tornado would be the most damaging scenario. The treatment plant, if totally destroyed, would take years to rebuild and Auburn would be without a reliable source of potable water in the interim. In this scenario, Auburn BWP could call upon Nebraska Emergency Management Agency, NeWARN, and

Nemaha County Managers to have water delivered to the City from other municipalities. The reservoirs and clear wells are partially underground, making them less vulnerable but in the event that they were damaged, they could be temporarily bypassed allowing the water treatment plant to deliver potable water to the distribution system even without the majority of its final water storage.

Power loss from a tornado is a more likely concern though the Water Treatment Plant and Reservoir both have emergency backup generators which could provide them with power while the electrical infrastructure was restored. The individual wells, however, do not have backup generators, meaning that some or all of them could be knocked out of service and the municipality would be without a source of fresh water to replenish its reserves. Another concern regarding power loss is that the SCADA system relies on the internet to control the water treatment plant in Auburn as well as the water treatment system in Nemaha. With power knocked out, there is a high likelihood that all the remote systems that rely on SCADA, the wells and the other communities, would be effectively disabled.

#### 4.4 WINTER STORM

Winter Storms are a frequent issue in Nebraska, causing disruptions to all aspects of life; as such, they pose numerous threats to the water treatment system of a municipality. The primary threat comes from loss of power due to electrical utilities being damaged by high winds or ice. The wells that provide the water to the Auburn BPW do not have backup power supplies so in the event of power loss, they would become inoperable, cutting the utility off from fresh sources of water. Though the reservoir does have the capacity to store several days worth of water, water conservation measures would have to be enacted to ensure the longevity of the stored water while power was restored. The BPW does possess a backup generator, but it's primarily used for ensuring the water treatment plant has a backup in the case of power loss. A large

additional generator or numerous small generators could provide power to the outlying wells in the case of a power loss.

An additional hazard associated with extreme cold weather would be if electricity or heating was lost to the community and the threat of pipes within the distribution system freezing became imminent. Frozen pipes would threaten the integrity of the distribution system and would require draining the distribution system if heat couldn't be restored quickly enough.

#### 4.5 FIRE

Fires are a hazard that can originate from a variety of sources and affect almost all aspects of the water treatment system. An electrical fire in the water treatment plant is the most likely scenario where fire would impact the water treatment system. To mitigate this risk, the electrical systems are kept in a separate room to prevent detrimental interactions between electrical equipment and water or other chemicals. In the event a pump caught fire, likely due to overheating or an electrical fault, the pump could be bypassed to keep the plant running. Fire extinguishers are kept in clearly designated spots at the water treatment plant and near the reservoir. Auburn BPW has hired an outside company to inspect and replace expired fire extinguishers annually to ensure that, should they be needed, they're fully operational.

The well houses are vulnerable to fires both natural and those started by humans. Wildfires have become more common in the western United States over the past few decades leading to more potential for them to damage infrastructure. A farmer who owns a field adjacent to one of the wells could choose to burn the residue on his field which, though typically supervised, always poses the danger of becoming uncontrollable.

#### 4.6 DROUGHT

As Drought becomes more common throughout the western United States, it becomes the foremost threat to the viability of the Auburn Water System as it deprives the system of the primary resource it was designed to procure. The Little Nemaha River heavily influences the

groundwater that the Auburn Water System's wells draw upon to provide water to the community. Currently, the Auburn BPW provides water not only to the City of Auburn, but also the nearby City of Peru.

Besides the inherent shortage of water associated with droughts, they can also threaten infrastructure by causing soil to crack and contract, which could potentially damage water lines, causing leaks. Such leaks would be difficult to find, but relatively easy to repair once found.

Auburn has been in a persistent drought since 2024 and has had to implement a Drought Contingency Plan to curb excessive water use in the community. The City has made arrangements such that water can be trucked in should the utility not be able to maintain necessary levels to meet consumption.

Auburn BPW has also elected to procure water from Longs Creek, immediately north of the city, to mitigate the current drought. The initial plan is to build a pump station that temporarily can be utilized for diverting water to the Water Treatment Plant, but will also be protected from the occasional flooding the creek experiences during heavy rain events.

#### 4.7 LOSS OF STAFF

Loss of Staff can be a threat to a water system because it reduces capacity and institutional knowledge. Staff can leave for a variety of reasons including pursuing other job opportunities, moving, injury, retirement, among others. Auburn's Water System currently has six operators that keep the Water System operational but estimates that it could continue to operate on a minimum skeleton crew of 2-3 operators. Though the water treatment system could be kept running, a crew of that size doesn't have any redundancy so when an operator becomes ill, resigns, or leaves for any reason, the plant would not be able to operate effectively. With reduced staff, responsibilities for running the plant are delegated to fewer people leading to more work stress, burnout, and potentially more resignations. Though new staff can be hired,

they will not have the institutional knowledge of their predecessors and will thus require training and oversight which further reduces the capacity of existing staff.

#### 4.8 SEVERE THUNDERSTORM

Severe thunderstorms are very common in the Great Plains region of the United States and can include a plethora of different threats including high winds, lightning, flooding, and even tornadoes. High winds can damage power and communication lines, causing disruptions to service. Lightning can damage well housings, cause fires, and knock out electrical systems necessitating backup emergency repairs and the use of backup systems. With sufficiently high rainfall, there could be flash flooding in any place where water accumulates including Longs Creek or even the Little Nemaha River itself; this could rapidly make roads impassable, cutting off operators from the wells should they need repair or even damaging conveyance pipes. Tornadoes, the most violent weather formation associated with severe thunderstorms can damage any part of the water treatment system.

In the event that any combination of these hazards damage the Auburn BPW's water treatment system, the reservoir has three to four days capacity of water (if conservation measures are put in place). The wells lack backup power meaning that if power or communication was disrupted between them and the plant, source water reaching the treatment plant would be severely impacted until repairs could be completed. The water treatment plant and reservoir do have backup power so they could be kept operational while power was restored. In the past, SCADA control of the reservoir was temporarily disrupted by lightning strikes, resulting in a loss of pressure over the distribution system. In the event of SCADA being knocked out for an extended period, the Auburn BPW might have to issue a boil order to compensate for prolonged disruptions to the pressure in the distribution system. The reservoir currently does not have any protections against lightning aside from surge protection.

## 5.0 EMERGENCY RESPONSE PLANNING

Upon certification of the Risk and Resilience Assessment to the EPA, the utility will have six months to develop and submit an Emergency Response Plan to the EPA. The Emergency Response Plan serves as a guideline for City staff to help mitigate disasters both during and after an emergency. Miller & Associates will work with City of Auburn BPW staff to develop their Emergency Response Plan.

**Certification of Community Risk and Resilience Assessment (RRA)  
in Compliance with America’s Water Infrastructure Act (AWIA) Section 2013<sup>1</sup>**

**Part (A): Community Water System Identification**

Community Water System Name: City of Auburn Board of Public Works

Community Water System Complete Mailing Address: P.O. Box 288 Auburn, NE 68305

Community Water System Email Address: aslater@auburnbpw.com

Public Water System Identification Number (PWSID)<sup>2</sup>: NE3112703

**Part (B): Certification Date**

Date of the certification: 5/13/2026

**Part (C): Certification Statement**

I, Ray Luhring

*[Name of certifying official]*

hereby certify, under penalty of law<sup>3</sup>, that the following information is true, accurate, and complete, and that the community water system named under Part A, above, has conducted, reviewed, or reviewed and revised an assessment of the risks to, and resilience of, its system. This assessment included an assessment of:

1. The risk to the system from malevolent acts and natural hazards;
2. The resilience of the pipes and constructed conveyances, physical barriers, source water, water collection and intake, pretreatment, treatment, storage and distribution facilities, electronic, computer, or other automated systems (including the security of such systems) which are utilized by the system;
3. The monitoring practices of the system;
4. The financial infrastructure of the system;
5. The use, storage, or handling of various chemicals by the system; and
6. The operation and maintenance of the system.

Optionally, the assessment may include an evaluation of capital and operational needs for risk and resilience management for the system.

**RAY LUHRING**



*[Signature of certifying official - click to add a digital signature, or print and sign]*

<sup>1</sup> Visit [www.epa.gov/waterresilience/awia-section-2013](http://www.epa.gov/waterresilience/awia-section-2013) for information on AWIA Section 2013 RRAs and upcoming certification deadlines.

<sup>2</sup> PWSIDs begin with a two-character primacy agency abbreviation (your state, territory, or tribal nation abbreviation) followed by a seven-digit identification number. In the specific case of Utah, PWSIDs begin with "UTAH" followed by a five-digit identification number.

<sup>3</sup> Whoever, in any matter within the jurisdiction of the United States government, knowingly and willfully provides a materially false, fictitious, or fraudulent statement or representation may be subject to fines or imprisonment. 18 U.S. C. § 1001.

**\$3,555,000**

AUBURN BOARD OF PUBLIC WORKS  
Series 2019 Refunding NDEQ LOAN

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I
12/15/2019	-	-	-	-
06/15/2020	75,000.00	1.750%	46,751.57	121,751.57
12/15/2020	80,000.00	1.750%	42,946.25	122,946.25
06/15/2021	80,000.00	1.750%	42,246.25	122,246.25
12/15/2021	80,000.00	1.750%	41,546.25	121,546.25
06/15/2022	80,000.00	1.750%	40,846.25	120,846.25
12/15/2022	80,000.00	1.750%	40,146.25	120,146.25
06/15/2023	80,000.00	1.750%	39,446.25	119,446.25
12/15/2023	80,000.00	1.750%	38,746.25	118,746.25
06/15/2024	85,000.00	1.750%	38,046.25	123,046.25
12/15/2024	80,000.00	1.750%	37,302.50	117,302.50
06/15/2025	85,000.00	2.200%	36,602.50	121,602.50
12/15/2025	80,000.00	2.200%	35,667.50	115,667.50
06/15/2026	85,000.00	2.200%	34,787.50	119,787.50
12/15/2026	80,000.00	2.200%	33,852.50	113,852.50
06/15/2027	85,000.00	2.200%	32,972.50	117,972.50
12/15/2027	85,000.00	2.200%	32,037.50	117,037.50
06/15/2028	85,000.00	2.200%	31,102.50	116,102.50
12/15/2028	85,000.00	2.200%	30,167.50	115,167.50
06/15/2029	90,000.00	2.200%	29,232.50	119,232.50
12/15/2029	85,000.00	2.200%	28,242.50	113,242.50
06/15/2030	90,000.00	2.650%	27,307.50	117,307.50
12/15/2030	85,000.00	2.650%	26,115.00	111,115.00
06/15/2031	90,000.00	2.650%	24,988.75	114,988.75
12/15/2031	90,000.00	2.650%	23,796.25	113,796.25
06/15/2032	90,000.00	2.650%	22,603.75	112,603.75
12/15/2032	90,000.00	2.650%	21,411.25	111,411.25
06/15/2033	95,000.00	2.650%	20,218.75	115,218.75
12/15/2033	90,000.00	2.650%	18,960.00	108,960.00
06/15/2034	95,000.00	2.650%	17,767.50	112,767.50
12/15/2034	95,000.00	2.650%	16,508.75	111,508.75
06/15/2035	95,000.00	3.050%	15,250.00	110,250.00
12/15/2035	95,000.00	3.050%	13,801.25	108,801.25
06/15/2036	100,000.00	3.050%	12,352.50	112,352.50
12/15/2036	95,000.00	3.050%	10,827.50	105,827.50
06/15/2037	100,000.00	3.050%	9,378.75	109,378.75
12/15/2037	100,000.00	3.050%	7,853.75	107,853.75
06/15/2038	105,000.00	3.050%	6,328.75	111,328.75
12/15/2038	100,000.00	3.050%	4,727.50	104,727.50
06/15/2039	105,000.00	3.050%	3,202.50	108,202.50
12/15/2039	105,000.00	3.050%	1,601.25	106,601.25
<b>Total</b>	<b>\$3,555,000.00</b>	<b>-</b>	<b>\$1,037,690.32</b>	<b>\$4,592,690.32</b>

**Yield Statistics**

Bond Year Dollars	\$38,350.88
Average Life	10.788 Years
Average Coupon	2.7057800%
Net Interest Cost (NIC)	2.8031116%
True Interest Cost (TIC)	2.8000178%
Bond Yield for Arbitrage Purposes	2.6831129%
All Inclusive Cost (AIC)	2.8224885%

**IRS Form 8038**

Net Interest Cost	2.7057800%
Weighted Average Maturity	10.788 Years

Series 2019 RFG NDEQ 12.2 | SINGLE PURPOSE | 5/15/2020 | 7:13 AM



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CITY OF AUBURN  
1101 J ST  
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**RENEWAL INFORMATION FOR**

**CITY OF AUBURN  
GROUP PLAN # 00083481**

**RENEWAL PERIOD  
July 1, 2026 - June 30, 2027**



guardiananytime.com  
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\*\*\*\*\*-000073-009-002-00000000-0\*



## What you'll find in this package

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Please note:

If your group plan includes multiple lines of coverage, a multi-line discount was used in the pricing. If you do not wish to renew all lines of coverage, please contact us for revised pricing.



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The Guardian Life Insurance Company of America, New York, NY.

## Participating Policy and Producer Compensation Disclosure Statement

### Participating Policy Statement:

Any commercial insurance group policy underwritten and issued by The Guardian Life Insurance Company of America, a New York Domiciled mutual company, is a participating policy. It is not expected, however, that a dividend will be paid on any such group policies. All coverage will be provided as set forth in the policies.

### Producer Compensation Disclosure:

As is common with Group insurance, your coverage(s) might involve one or more licensed producers who will receive compensation from Guardian for soliciting, negotiating, securing and/or administering the insurance coverage(s) you have purchased. Compensation to these producers may be paid in the form of base commissions, administrative service commissions and, in some instances, supplemental compensation (e.g., an annual performance bonus). For more detailed information regarding producer compensation relative to your Guardian coverage(s), please contact your Guardian local sales consultant or account manager.

Compensation is generated based upon premium which has been remitted by the planholder and applied by Guardian. Graded Commission scales, which can vary by product, are calculated based upon decremental scales (i.e. percentage payable decreases as defined premium thresholds are attained). Graded commission scales refresh annually upon each plan's anniversary. For DHMO, Supplemental Health, SMD and/or ASO Vision commission information, or for any other questions, please contact your local Guardian sales consultant or account manager.

If commissions are paid based on a percentage basis, the percentage is calculated monthly on enrolled lives, not eligible lives. Graded commission scales are calculated as a percentage of annual premium and are on a sliding scale.

Product	Commissions
AD&D Voluntary	7.5%
Vol Life	7.5%



# Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1

VOLUNTARY LIFE PLAN RATES		
EMPLOYEES	CURRENT	RENEWAL
Employee Age	Monthly Rate	Monthly Rate
15-29	\$0.120/\$1000	\$0.120/\$1000
30-34	\$0.140	\$0.140
35-39	\$0.190	\$0.190
40-44	\$0.260	\$0.260
45-49	\$0.410	\$0.410
50-54	\$0.710	\$0.710
55-59	\$1.060	\$1.060
60-64	\$1.530	\$1.530
65-69	\$3.210	\$3.210
70-74	\$5.180	\$5.180
75-99	\$9.000	\$9.000

This plan is currently offered for Insurance Class 1

VOLUNTARY LIFE PLAN RATES		
SPOUSE	CURRENT	RENEWAL
Employee Age	Monthly Rate	Monthly Rate
15-29	\$0.120/\$1000	\$0.120/\$1000
30-34	\$0.140	\$0.140
35-39	\$0.190	\$0.190
40-44	\$0.260	\$0.260
45-49	\$0.410	\$0.410
50-54	\$0.710	\$0.710
55-59	\$1.060	\$1.060
60-64	\$1.530	\$1.530
65-69	\$3.210	\$3.210
70-74	\$5.180	\$5.180
75-99	\$9.000	\$9.000

# Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1

VOLUNTARY LIFE PLAN RATES		
CHILD(REN)	CURRENT Monthly Rate	RENEWAL Monthly Rate
CHILD(REN)	\$0.200/\$1000	\$0.200/\$1000

This plan is currently offered for Insurance Class 1

VOLUNTARY AD&D PLAN RATES					
		CURRENT		RENEWAL	
Tier	Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	\$50,000	\$0.036/\$1000	\$22	\$0.036/\$1000	\$22
SPOUSE	\$0	\$0.036	\$0	\$0.036	\$0
CHILD(REN)	\$10,000	\$0.036	\$4	\$0.036	\$4

This plan is currently offered for Insurance Class 1

VOLUNTARY ACCIDENT PLAN RATES - ADVANTAGE					
		CURRENT		RENEWAL	
Tier	Enrolled Employees	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EMPLOYEE	1	\$8.12	\$97	\$8.12	\$97
SPOUSE	1	\$6.37	\$76	\$6.37	\$76
CHILD(REN)	1	\$13.26	\$159	\$13.26	\$159
<b>TOTAL</b>	<b>3</b>		<b>\$332</b>		<b>\$332</b>

#####-#####-#####-04



# Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1

## VOLUNTARY CRITICAL ILLNESS PLAN RATES

	<b>CURRENT</b>	<b>RENEWAL</b>
<b>EMPLOYEES</b>	<b>Monthly Rate</b>	<b>Monthly Rate</b>
<b>Age</b>		
15-29	\$0.320/\$1000	\$0.320/\$1000
30-39	\$0.620	\$0.620
40-49	\$1.370	\$1.370
50-59	\$2.880	\$2.880
60-99	\$5.880	\$5.880
<b>SPOUSE</b>	<b>Monthly Rate</b>	<b>Monthly Rate</b>
<b>Age</b>		
15-29	\$0.320/\$1000	\$0.320/\$1000
30-39	\$0.620	\$0.620
40-49	\$1.370	\$1.370
50-59	\$2.880	\$2.880
60-99	\$5.880	\$5.880
<b>CHILD(REN)</b>	\$0.000/\$1000	\$0.000/\$1000

# Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1

VOLUNTARY RIDER PLAN RATES		
	CURRENT	RENEWAL
EMPLOYEES	Monthly Rate	Monthly Rate
Age		
15-29	\$0.000/EE	\$0.000/EE
30-39	\$0.000	\$0.000
40-49	\$0.000	\$0.000
50-59	\$0.000	\$0.000
60-69	\$0.000	\$0.000
70-99	\$0.000	\$0.000
SPOUSE	Monthly Rate	Monthly Rate
Age		
15-29	\$0.000/SP	\$0.000/SP
30-39	\$0.000	\$0.000
40-49	\$0.000	\$0.000
50-59	\$0.000	\$0.000
60-69	\$0.000	\$0.000
70-99	\$0.000	\$0.000
CHILD(REN)	\$0.000/CH	\$0.000/CH

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# Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1

## VOLUNTARY HOSPITAL INDEMNITY PLAN RATES

	<b>CURRENT</b>	<b>RENEWAL</b>
<b>EE</b>	<b>Monthly Rate</b>	<b>Monthly Rate</b>
Age		
15-49	\$10.520	\$10.520
50-59	\$15.900	\$15.900
60-64	\$20.000	\$20.000
65-99	\$34.480	\$34.480
<b>EE &amp; SP</b>	<b>Monthly Rate</b>	<b>Monthly Rate</b>
Age		
15-49	\$26.960	\$26.960
50-59	\$31.740	\$31.740
60-64	\$39.630	\$39.630
65-99	\$67.610	\$67.610
<b>EE &amp; CH</b>	<b>Monthly Rate</b>	<b>Monthly Rate</b>
Age		
15-49	\$20.580	\$20.580
50-59	\$25.950	\$25.950
60-64	\$30.060	\$30.060
65-99	\$44.530	\$44.530
<b>FAMILY</b>	<b>Monthly Rate</b>	<b>Monthly Rate</b>
Age		
15-49	\$37.020	\$37.020
50-59	\$41.790	\$41.790
60-64	\$49.680	\$49.680
65-99	\$77.660	\$77.660

Your plan may have a maximum enrollment age and/or a termination age, Please refer to your policy for full details.

# Current Plan Benefits Summaries

## VOLUNTARY LIFE

This plan is currently offered for Insurance Class 1

LIFE BENEFITS SUMMARY	
<b>Benefit Type</b>	Increment
Multiple	N/A
<b>Maximum Benefit</b>	\$200,000
<b>Earnings Definition</b>	N/A
<b>Guarantee Issue</b>	N/A
< age 65	N/A
65<70	\$0
70+	\$0
<b>Waiver of Premium</b>	Waived To Specific Age
Elimination Period	9 month(s)
<b>Age Reduction Formula</b>	
<b>Age 70</b>	35%
<b>Age 75</b>	55%
<b>Age 80</b>	80%
<b>Age 90</b>	85%
<b>Accelerated Benefit</b>	
Benefit %	50%
Benefit Maximum	\$500,000

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

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## Current Plan Benefits Summaries

This plan is currently offered for Insurance Class 1

DEPENDENT BENEFITS SUMMARY	
<b>Spouse Benefit</b>	
<b>Benefit Type</b>	Flat
<b>% of EE amount</b>	N/A
<b>Maximum Benefit</b>	\$50,000
<b>Guarantee Issue</b>	
< age 65	N/A
65<70	\$0
70+	\$0
<b>Child(ren) Benefit</b>	
<b>Benefit Type</b>	Flat
<b>% of EE amount</b>	N/A
<b>Maximum Benefit</b>	\$10,000
<b>Guarantee Issue</b>	N/A

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.



# Current Plan Benefits Summaries

## VOLUNTARY ACCIDENT

This plan is currently offered for Insurance Class 1

### PLAN BENEFITS SUMMARY

Schedule	Advantage		
Coverage Type	Off Job		
Spouse Coverage Included	Yes		
Child Coverage Included	Yes		
Dependent Age Limits	26/26		
<p>This coverage includes benefits for treatments or procedures due to an accident. These include hospitalization, emergency room treatment, Xrays and much more. Please see your certificate booklet for specific benefits.</p>			
Wellness Benefit Included	Yes		
Amount	\$50		
Disability Benefit Type	N/A		
Accident Disability Type	N/A		
	<b>Employee</b>	<b>Spouse</b>	
Amount	N/A	N/A	
Accident Elimination Period	N/A	N/A	
Sickness Elimination Period	N/A	N/A	
Duration	N/A	N/A	
Hospital Confinement due to Sickness Included	No		
	<b>Employee</b>	<b>Spouse</b>	<b>Child</b>
Amount	N/A	N/A	N/A
Elimination Period	N/A	N/A	N/A
Maximum Number of Days	N/A	N/A	N/A

## Current Plan Benefits Summaries

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Optional Riders:			
Rainy Day Fund	N/A	N/A	N/A
Auto Increase %	N/A		
Injury-Free Benefit	N/A		

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

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# Current Plan Benefits Summaries

## VOLUNTARY CRITICAL ILLNESS

This plan is currently offered for Insurance Class 1

### PLAN BENEFITS SUMMARY

	EMPLOYEE	SPOUSE	CHILD(REN)
<b>Benefit Amount</b>	\$10,000	100% of employee benefit	50% of employee benefit
<b>Covered Condition Categories</b>	<b>1<sup>st</sup> Occurrence</b>	<b>2<sup>nd</sup> Occurrence</b>	
Cancer & Benign Tumors	Up to 100%	Up to 50%	
Lung & Vascular Disorders	Up to 100%	Up to 50%	
Additional Disorders	Up to 100%	Up to 50%	
Chronic Disorders	Up to 30%	N/A	
Heart Disorders	Up to 100%	Up to 50%	
Neurological Disorders	Up to 100%	N/A	

Each covered illness has its own payout percentage, which may differ from the percentages shown. Your plan may include additional benefits. Please see your plan contract for full coverage details.

### RIDER BENEFITS

	EMPLOYEE	SPOUSE	CHILD(REN)
<b>Hospital Admission Rider</b>	N/A	N/A	N/A
Elimination Period	N/A	N/A	N/A
<b>Health Screening</b>	\$50	\$50	\$50
Alzheimer's For Parents	\$0	\$0	N/A
Recovery Supplement Benefit	N/A	N/A	N/A
Cancer Death Benefit	\$0	\$0	\$0
Cancer Vaccine	\$0	\$0	\$0

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

# Current Plan Benefits Summaries

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## VOLUNTARY HOSPITAL INDEMNITY

This plan is currently offered for Insurance Class 1

Hospital/ICU Admission	\$1,000/ \$1,000 per day to a max of 2 day(s) per year per insured
Hospital/ICU Confinement	\$100/ \$200 per day to a max of 15 day(s) per year

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

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## Action Needed For Your Guardian Coverage

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### Renewal Census Required

In order to meet our contractual renewal notice deadline, your plan was renewed based upon the most recent census information we had on file. However, it is important that we maintain accurate salary and census information. Please take this crucial step now to ensure employees receive the maximum coverage they are entitled to under any Guardian salary-based programs.

We have an easy and secure way to view and update employees' salaries using our Enrollment Mapping and Management Application (EMMA). Simply follow the steps below.

#### Viewing Salary Census Report:

You can find a report of current employees and their salaries by visiting EMMA.

1. Navigate to <https://signin.guardianlife.com/signin>
2. Go to the Members tab
3. Choose the Update multiple members page
4. Click the Launch EMMA button
5. Click Start the download process
6. Click Salary census and enter the date range that you would like to include and click download.

#### Updating Employees' Salaries:

You can update multiple salaries by simply uploading an updated census back into EMMA. Follow the above steps to Launch EMMA then click Start the upload process, select Salary census and then Continue. EMMA will then walk you through any additional steps needed.

Combined Financial Statements														
2026	YTD	Dec 2026	Nov 2026	Oct 2026	Sept 2026	Aug 2026	Jul 2026	Jun 2026	May 2026	YTD	Apr 2026	Mar 2026	Feb 2026	Jan 2026
Total Operating Rev	2,890,077	0	0	0	0	0	0	0	0	2,890,154	687,300	718,607	767,686	716,562
Total Other Revenue	154,858	0	0	0	0	0	0	0	0	154,858	28,827	29,986	31,714	64,331
Total Non Operating Rev	138,225	0	0	0	0	0	0	0	0	138,225	39,669	47,965	12,613	37,979
<b>TOTAL REVENUE</b>	<b>3,183,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,183,237</b>	<b>755,796</b>	<b>796,557</b>	<b>812,013</b>	<b>818,872</b>
Total Operating Exp	(1,981,800)	0	0	0	0	0	0	0	0	(1,981,800)	(600,929)	(463,671)	(453,876)	(463,324)
Total Admin & Gen Exp	(631,413)	0	0	0	0	0	0	0	0	(631,413)	(148,448)	(158,452)	(150,401)	(174,112)
Total Depreciation Exp	(310,002)	0	0	0	0	0	0	0	0	(310,002)	(95,101)	(31,836)	(93,370)	(89,694)
Total Non Operating Exp	(29,957)	0	0	0	0	0	0	0	0	(29,957)	(6,830)	(9,642)	(7,161)	(6,324)
<b>TOTAL EXPENSES</b>	<b>(2,953,172)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,953,172)</b>	<b>(851,309)</b>	<b>(663,602)</b>	<b>(704,808)</b>	<b>(733,454)</b>
<b>NET INCOME</b>	<b>230,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,065</b>	<b>(95,512)</b>	<b>132,955</b>	<b>107,205</b>	<b>85,418</b>
less W & WW P&I	116,611	0	0	0	0	0	0	0	0	116,611	31,296	31,296	31,296	22,723
<b>Adjusted Net Income</b>	<b>113,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,455</b>	<b>(126,808)</b>	<b>101,659</b>	<b>75,909</b>	<b>62,695</b>
2025	YTD	Dec 2025	Nov 2025	Oct 2025	Sept 2025	Aug 2025	Jul 2025	Jun 2025	May 2025	YTD	Apr 2025	Mar 2025	Feb 2025	Jan 2025
Total Operating Rev	8,661,033	795,602	619,524	692,738	693,290	770,479	834,474	735,750	620,684	2,898,492	621,983	653,072	788,792	834,645
Total Other Revenue	868,370	29,908	158,706	29,928	39,365	128,538	44,891	37,281	31,359	368,395	27,874	32,740	218,130	89,651
Total Non Operating Rev	464,358	49,336	13,240	39,679	56,974	23,554	40,282	53,600	27,020	160,673	46,189	52,644	16,778	45,061
<b>TOTAL REVENUE</b>	<b>9,993,762</b>	<b>874,846</b>	<b>791,470</b>	<b>762,345</b>	<b>789,629</b>	<b>922,571</b>	<b>919,647</b>	<b>826,631</b>	<b>679,063</b>	<b>3,427,560</b>	<b>696,046</b>	<b>738,456</b>	<b>1,023,700</b>	<b>969,358</b>
Total Operating Exp	(5,566,834)	(494,287)	(381,485)	(470,769)	(386,372)	(502,807)	(510,956)	(623,893)	(309,561)	(1,886,705)	(465,177)	(427,516)	(479,826)	(514,186)
Total Admin & Gen Exp	(1,799,814)	(172,150)	(149,337)	(149,366)	(180,761)	(125,616)	(147,936)	(147,641)	(131,738)	(595,269)	(162,957)	(137,145)	(150,856)	(144,311)
Total Depreciation Exp	(980,334)	(88,690)	(83,420)	(84,908)	(89,778)	(67,286)	(51,595)	(68,737)	(85,672)	(360,248)	(87,654)	(97,861)	(86,967)	(87,766)
Total Non Operating Exp	(92,568)	(6,528)	(6,413)	(8,193)	(8,221)	(8,018)	(8,338)	(8,608)	(8,264)	(29,984)	(10,276)	(8,025)	(5,881)	(5,802)
<b>TOTAL EXPENSES</b>	<b>(8,439,550)</b>	<b>(761,655)</b>	<b>(620,655)</b>	<b>(713,236)</b>	<b>(665,132)</b>	<b>(703,727)</b>	<b>(718,825)</b>	<b>(848,879)</b>	<b>(535,235)</b>	<b>(2,872,206)</b>	<b>(726,064)</b>	<b>(670,547)</b>	<b>(723,530)</b>	<b>(752,065)</b>
<b>NET INCOME</b>	<b>1,554,214</b>	<b>113,191</b>	<b>170,815</b>	<b>49,109</b>	<b>124,497</b>	<b>218,843</b>	<b>200,822</b>	<b>(22,248)</b>	<b>143,831</b>	<b>555,354</b>	<b>(30,018)</b>	<b>67,909</b>	<b>300,171</b>	<b>217,292</b>
less P&I Payment	505,897	21,154	21,154	112,160	35,662	35,663	35,663	35,663	35,663	173,115	35,663	35,663	51,163	50,626
<b>Adjusted Net Income</b>	<b>1,048,317</b>	<b>92,037</b>	<b>149,661</b>	<b>(63,051)</b>	<b>88,835</b>	<b>183,180</b>	<b>165,159</b>	<b>(57,911)</b>	<b>108,168</b>	<b>382,239</b>	<b>(65,681)</b>	<b>32,246</b>	<b>249,008</b>	<b>166,666</b>

Electric Department														
	YTD									YTD				
2026	12/31/2026	Dec 2026	Nov 2026	Oct 2026	Sept 2026	Aug 2026	Jul 2026	Jun 2026	May 2026	4/30/2026	Apr 2026	Mar 2026	Feb 2026	Jan 2026
Total Operating Rev	2,068,978	0	0	0	0	0	0	0	0	2,068,978	478,496	513,955	567,695	508,833
Total Other Revenue	118,733	0	0	0	0	0	0	0	0	118,733	19,474	19,602	22,025	57,632
Total Non Operating Rev	113,149	0	0	0	0	0	0	0	0	113,149	36,818	37,273	8,469	30,590
<b>TOTAL REVENUE</b>	<b>2,300,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,300,861</b>	<b>534,788</b>	<b>570,830</b>	<b>598,189</b>	<b>597,055</b>
Total Operating Exp	(1,484,006)	0	0	0	0	0	0	0	0	(1,484,006)	(370,632)	(376,096)	(372,108)	(365,170)
Total Admin & Gen Exp	(428,856)	0	0	0	0	0	0	0	0	(428,856)	(101,727)	(108,149)	(94,779)	(124,201)
Total Depreciation Exp	(115,579)	0	0	0	0	0	0	0	0	(115,579)	(38,901)	(2,084)	(37,895)	(36,699)
Total Non Operating Exp	(1,535)	0	0	0	0	0	0	0	0	(1,535)	(187)	(1,261)	(87)	0
<b>TOTAL EXPENSES</b>	<b>(2,029,976)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,029,976)</b>	<b>(511,447)</b>	<b>(487,591)</b>	<b>(504,868)</b>	<b>(526,070)</b>
<b>NET INCOME</b>	<b>270,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,885</b>	<b>23,341</b>	<b>83,239</b>	<b>93,321</b>	<b>70,985</b>
	YTD									YTD				
2025	12/31/2025	Dec 2025	Nov 2025	Oct 2025	Sept 2025	Aug 2025	Jul 2025	Jun 2025	May 2025	4/30/2025	Apr 2025	Mar 2025	Feb 2025	Jan 2025
Total Operating Rev	6,389,804	609,844	433,570	493,458	499,420	579,630	650,216	541,425	436,145	2,146,095	433,924	464,490	601,668	646,013
Total Other Revenue	317,205	22,625	17,949	22,263	22,026	37,041	25,167	26,660	21,026	122,448	18,306	24,411	24,779	54,952
Total Non Operating Rev	364,495	39,193	9,814	32,001	43,944	19,637	30,719	42,341	20,673	126,172	36,889	41,723	11,690	35,870
<b>TOTAL REVENUE</b>	<b>7,071,504</b>	<b>671,663</b>	<b>461,333</b>	<b>547,722</b>	<b>565,390</b>	<b>636,308</b>	<b>706,102</b>	<b>610,426</b>	<b>477,844</b>	<b>2,394,715</b>	<b>489,119</b>	<b>530,624</b>	<b>638,137</b>	<b>736,835</b>
Total Operating Exp	(4,371,683)	(399,019)	(301,165)	(381,151)	(298,049)	(393,243)	(420,958)	(420,227)	(227,565)	(1,530,306)	(380,024)	(341,656)	(396,729)	(411,897)
Total Admin & Gen Exp	(1,199,930)	(115,908)	(101,863)	(100,440)	(120,586)	(84,327)	(106,294)	(94,311)	(85,938)	(390,263)	(117,126)	(78,322)	(97,607)	(97,208)
Total Depreciation Exp	(403,478)	(36,859)	(36,690)	(36,663)	(36,536)	(36,530)	(12,159)	(26,722)	(34,461)	(146,858)	(36,461)	(36,999)	(36,699)	(36,699)
Total Non Operating Exp	(2,575)	(204)	(10)	(174)	(614)	0	(522)	(813)	0	(238)	0	(159)	(79)	0
<b>TOTAL EXPENSES</b>	<b>(5,977,666)</b>	<b>(551,990)</b>	<b>(439,728)</b>	<b>(518,428)</b>	<b>(455,785)</b>	<b>(514,100)</b>	<b>(539,933)</b>	<b>(542,073)</b>	<b>(347,964)</b>	<b>(2,067,665)</b>	<b>(533,611)</b>	<b>(457,136)</b>	<b>(531,114)</b>	<b>(545,804)</b>
<b>NET INCOME</b>	<b>1,093,838</b>	<b>119,673</b>	<b>21,605</b>	<b>29,294</b>	<b>109,605</b>	<b>122,208</b>	<b>166,169</b>	<b>68,353</b>	<b>129,880</b>	<b>327,050</b>	<b>(44,492)</b>	<b>73,488</b>	<b>107,023</b>	<b>191,031</b>

Water Department														
2026	YTD 12/31/2026	Dec 2026	Nov 2026	Oct 2026	Sept 2026	Aug 2026	Jul 2026	Jun 2026	May 2026	YTD 4/30/2026	Apr 2026	Mar 2026	Feb 2026	Jan 2026
Total Operating Rev	436,386	0	0	0	0	0	0	0	0	436,386	112,746	108,071	104,492	111,075
Total Other Revenue	25,381	0	0	0	0	0	0	0	0	25,381	6,509	6,807	7,282	4,782
Total Non Operating Rev	11,602	0	0	0	0	0	0	0	0	11,602	2,325	3,451	3,665	2,161
<b>TOTAL REVENUE</b>	<b>473,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>473,368</b>	<b>121,581</b>	<b>118,330</b>	<b>115,439</b>	<b>118,019</b>
Total Operating Exp	(306,121)	0	0	0	0	0	0	0	0	(306,121)	(179,004)	(42,570)	(38,061)	(46,485)
Total Admin & Gene Exp	(122,610)	0	0	0	0	0	0	0	0	(122,610)	(26,985)	(31,396)	(34,671)	(29,558)
Total Depreciation Exp	(86,634)	0	0	0	0	0	0	0	0	(86,634)	(29,238)	(2,790)	(28,544)	(26,063)
Total Non Operating Exp	(28,422)	0	0	0	0	0	0	0	0	(28,422)	(6,644)	(8,381)	(7,074)	(6,324)
<b>TOTAL EXPENSES</b>	<b>(543,787)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(543,788)</b>	<b>(241,871)</b>	<b>(85,137)</b>	<b>(108,349)</b>	<b>(108,430)</b>
<b>NET INCOME</b>	<b>(70,420)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(70,420)</b>	<b>(120,290)</b>	<b>33,192</b>	<b>7,089</b>	<b>9,589</b>
less P&I Accrual for NEDQ	105,603	0	0	0	0	0	0	0	0	105,603	28,544	28,544	28,544	19,971
Adjusted Net Income	(176,023)	0	0	0	0	0	0	0	0	(176,022)	(148,834)	4,648	(21,454)	(10,382)
2025	YTD 12/31/2025	Dec 2025	Nov 2025	Oct 2025	Sept 2025	Aug 2025	Jul 2025	Jun 2025	May 2025	YTD 4/30/2025	Apr 2025	Mar 2025	Feb 2025	Jan 2025
Total Operating Rev	1,134,166	92,299	90,434	103,762	99,077	94,890	89,513	100,453	90,126	373,687	93,835	93,124	92,011	94,717
Total Other Revenue	222,593	5,471	138,322	4,543	10,014	6,049	16,678	7,067	6,717	27,732	5,151	5,407	9,218	7,956
Total Non Operating Rev	42,575	3,212	2,935	2,238	4,765	3,312	3,193	3,116	5,779	14,026	3,149	3,095	4,688	3,093
<b>TOTAL REVENUE</b>	<b>1,399,333</b>	<b>100,982</b>	<b>231,691</b>	<b>110,543</b>	<b>113,856</b>	<b>104,251</b>	<b>109,384</b>	<b>110,636</b>	<b>102,622</b>	<b>415,445</b>	<b>102,135</b>	<b>101,626</b>	<b>105,917</b>	<b>105,766</b>
Total Operating Exp	(643,459)	(37,373)	(38,848)	(43,616)	(42,533)	(52,975)	(45,466)	(162,382)	(41,576)	(175,824)	(37,588)	(41,122)	(41,484)	(55,630)
Total Admin & General Exp	(371,712)	(33,689)	(26,922)	(31,161)	(36,614)	(24,739)	(25,212)	(37,540)	(24,687)	(129,102)	(26,370)	(39,301)	(32,717)	(30,714)
Total Depreciation Exp	(297,376)	(27,339)	(27,049)	(27,049)	(27,060)	(6,438)	(16,063)	(22,802)	(27,006)	(116,570)	(26,988)	(36,657)	(26,063)	(26,862)
Total Non Operating Exp	(88,653)	(6,324)	(6,403)	(7,125)	(7,586)	(7,997)	(7,795)	(7,774)	(8,243)	(29,406)	(10,255)	(7,845)	(5,653)	(5,653)
<b>TOTAL EXPENSES</b>	<b>(1,401,200)</b>	<b>(104,725)</b>	<b>(99,222)</b>	<b>(108,951)</b>	<b>(113,793)</b>	<b>(92,149)</b>	<b>(94,536)</b>	<b>(230,498)</b>	<b>(101,512)</b>	<b>(450,902)</b>	<b>(101,201)</b>	<b>(124,925)</b>	<b>(105,917)</b>	<b>(118,859)</b>
<b>NET INCOME</b>	<b>(1,947)</b>	<b>(3,743)</b>	<b>132,469</b>	<b>1,592</b>	<b>63</b>	<b>12,102</b>	<b>14,848</b>	<b>(119,862)</b>	<b>1,112</b>	<b>(35,457)</b>	<b>934</b>	<b>(23,299)</b>	<b>-</b>	<b>(13,093)</b>
less P&I Accrual for NEDQ	224,499	18,402	18,402	18,402	18,402	18,402	18,402	18,402	18,402	77,283	18,402	18,402	20,508	19,971
<b>Adjusted Net Income</b>	<b>(226,446)</b>	<b>(22,145)</b>	<b>114,067</b>	<b>(16,810)</b>	<b>(18,339)</b>	<b>(6,300)</b>	<b>(3,554)</b>	<b>(138,264)</b>	<b>(17,290)</b>	<b>(112,740)</b>	<b>(17,468)</b>	<b>(41,701)</b>	<b>(20,508)</b>	<b>(33,064)</b>

Wastewater Department														
	YTD									YTD				
2026	12/31/2026	Dec 2026	Nov 2026	Oct 2026	Sept 2026	Aug 2026	Jul 2026	Jun 2026	May 2026	4/30/2026	Apr 2026	Mar 2026	Feb-26	Jan 2026
Total Operating Rev	305,964	0	0	0	0	0	0	0	0	305,964	76,282	76,867	75,824	76,991
Total Other Rev	4,202	0	0	0	0	0	0	0	0	4,202	695	1,900	943	665
Total Non Operating Rev	13,474	0	0	0	0	0	0	0	0	13,474	526	7,241	479	5,228
<b>TOTAL REVENUE</b>	<b>323,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,640</b>	<b>77,502</b>	<b>86,008</b>	<b>77,246</b>	<b>82,884</b>
Total Operating Exp	(107,497)	0	0	0	0	0	0	0	0	(107,497)	(29,602)	(24,042)	(22,707)	(31,146)
Total Admin & Gen Exp	(79,947)	0	0	0	0	0	0	0	0	(79,947)	(19,736)	(18,907)	(20,952)	(20,353)
Total Depreciation Exp	(107,788)	0	0	0	0	0	0	0	0	(107,788)	(26,962)	(26,962)	(26,932)	(26,932)
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>(295,232)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(295,232)</b>	<b>(76,300)</b>	<b>(69,911)</b>	<b>(70,590)</b>	<b>(78,431)</b>
<b>NET INCOME</b>	<b>28,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,408</b>	<b>1,202</b>	<b>16,097</b>	<b>6,655</b>	<b>4,453</b>
less P&I Payment Accrual	11,008									11,008	2,752	2,752	2,752	2,752
<b>Adjusted Net Income</b>	<b>17,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,400</b>	<b>(1,550)</b>	<b>13,345</b>	<b>3,903</b>	<b>1,701</b>
2025	YTD	Dec 2025	Nov 2025	Oct 2025	Sept 2025	Aug 2025	Jul 2025	Jun 2025	May 2025	YTD	Apr 2025	Mar 2025	Feb 2025	Jan 2025
	12/31/2025									4/30/2025				
Total Operating Rev	899,233	73,747	75,796	75,752	75,020	76,030	74,988	74,009	74,518	299,372	74,376	75,601	75,304	74,091
Total Other Rev	307,435	499	679	1,563	5,700	83,268	911	1,629	1,552	211,634	2,367	1,455	182,823	24,990
Total Non Operating Rev	57,290	6,931	491	5,440	8,265	605	6,370	8,144	568	20,476	6,151	7,826	400	6,098
<b>TOTAL REVENUE</b>	<b>1,263,958</b>	<b>81,177</b>	<b>76,966</b>	<b>82,754</b>	<b>88,985</b>	<b>159,903</b>	<b>82,269</b>	<b>83,782</b>	<b>76,638</b>	<b>531,483</b>	<b>82,894</b>	<b>84,882</b>	<b>258,527</b>	<b>105,179</b>
Total Operating Exp	(299,069)	(37,089)	(20,459)	(25,152)	(24,867)	(35,320)	(22,665)	(19,557)	(18,715)	(95,245)	(26,051)	(23,481)	(20,609)	(25,104)
Total Admin & General Exp	(230,219)	(22,553)	(20,552)	(17,765)	(23,561)	(16,550)	(16,430)	(15,790)	(21,113)	(75,904)	(19,461)	(19,522)	(20,532)	(16,389)
Total Depreciation Exp	(279,480)	(24,492)	(19,681)	(21,196)	(26,182)	(24,318)	(23,373)	(19,213)	(24,205)	(96,820)	(24,205)	(24,205)	(24,205)	(24,205)
Total Non Operating Exp	(1,341)	0	0	(894)	(21)	(21)	(21)	(21)	(21)	(340)	(21)	(21)	(149)	(149)
<b>TOTAL EXPENSES</b>	<b>(810,109)</b>	<b>(84,134)</b>	<b>(60,692)</b>	<b>(65,007)</b>	<b>(74,631)</b>	<b>(76,209)</b>	<b>(62,489)</b>	<b>(54,581)</b>	<b>(64,054)</b>	<b>(268,309)</b>	<b>(69,738)</b>	<b>(67,229)</b>	<b>(65,495)</b>	<b>(65,847)</b>
<b>NET INCOME</b>	<b>453,849</b>	<b>(2,957)</b>	<b>16,274</b>	<b>17,748</b>	<b>14,354</b>	<b>83,694</b>	<b>19,780</b>	<b>29,201</b>	<b>12,584</b>	<b>263,173</b>	<b>13,156</b>	<b>17,653</b>	<b>193,032</b>	<b>39,332</b>
less P&I Payment Accrual	281,398	2,752	2,752	93,758	17,260	17,261	17,261	17,261	17,261	95,832	17,261	17,261	30,655	30,655
<b>Adjusted Net Income</b>	<b>172,451</b>	<b>(5,709)</b>	<b>13,522</b>	<b>(76,010)</b>	<b>(2,906)</b>	<b>66,433</b>	<b>2,519</b>	<b>11,940</b>	<b>(4,677)</b>	<b>167,341</b>	<b>(4,105)</b>	<b>392</b>	<b>162,377</b>	<b>8,677</b>

Garbage Department														
	YTD									YTD				
2026	12/31/2026	Dec 2026	Nov 2026	Oct 2026	Sept 2026	Aug 2026	Jul 2026	Jun 2026	May 2026	4/30/2026	Apr 2026	Mar 2026	Feb 2026	Jan 2026
Total Operating Rev	78,827	0	0	0	0	0	0	0	0	78,827	19,775	19,713	19,675	19,663
Total Other Revenue	6,542	0	0	0	0	0	0	0	0	6,542	2,150	1,676	1,464	1,251
Total Non Operating Rev	-	0	0	0	0	0	0	0	0	-	0	0	0	0
<b>TOTAL REVENUE</b>	<b>85,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,368</b>	<b>21,925</b>	<b>21,390</b>	<b>21,139</b>	<b>20,914</b>
Total Operating Exp	(84,177)	0	0	0	0	0	0	0	0	(84,177)	(21,691)	(20,963)	(20,999)	(20,523)
Total Admin & Gen Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>(84,177)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(84,177)</b>	<b>(21,691)</b>	<b>(20,963)</b>	<b>(20,999)</b>	<b>(20,523)</b>
<b>NET INCOME</b>	<b>1,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,192</b>	<b>234</b>	<b>427</b>	<b>139</b>	<b>391</b>
less Principal Payment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Adjusted Net Income</b>	<b>1,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,192</b>	<b>234</b>	<b>427</b>	<b>139</b>	<b>391</b>
2025	YTD	Dec 2025	Nov 2025	Oct 2025	Sept 2025	Aug 2025	Jul 2025	Jun 2025	May 2025	YTD	Apr 2025	Mar 2025	Feb 2025	Jan 2025
	12/31/2025									4/30/2025				
Total Operating Rev	237,756	19,711	19,723	19,767	19,773	19,929	19,757	19,863	19,895	79,338	19,848	19,857	19,809	19,824
Total Other Revenue	21,136	1,313	1,756	1,559	1,625	2,180	2,135	1,925	2,064	6,580	2,049	1,467	1,310	1,753
Total Non Operating Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>258,892</b>	<b>21,024</b>	<b>21,479</b>	<b>21,325</b>	<b>21,398</b>	<b>22,109</b>	<b>21,892</b>	<b>21,788</b>	<b>21,960</b>	<b>85,917</b>	<b>21,897</b>	<b>21,324</b>	<b>21,119</b>	<b>21,577</b>
Total Operating Exp	(255,489)	(20,806)	(21,013)	(20,850)	(20,923)	(21,269)	(21,867)	(21,727)	(21,705)	(85,330)	(21,514)	(21,257)	(21,004)	(21,555)
Total Admin & Gen Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>(255,489)</b>	<b>(20,806)</b>	<b>(21,013)</b>	<b>(20,850)</b>	<b>(20,923)</b>	<b>(21,269)</b>	<b>(21,867)</b>	<b>(21,727)</b>	<b>(21,705)</b>	<b>(85,330)</b>	<b>(21,514)</b>	<b>(21,257)</b>	<b>(21,004)</b>	<b>(21,555)</b>
<b>NET INCOME</b>	<b>3,403</b>	<b>219</b>	<b>466</b>	<b>475</b>	<b>476</b>	<b>839</b>	<b>25</b>	<b>61</b>	<b>255</b>	<b>588</b>	<b>383</b>	<b>68</b>	<b>115</b>	<b>22</b>
less Principal Payment										0	0	0	0	0
<b>Adjusted Net Income</b>	<b>3,403</b>	<b>219</b>	<b>466</b>	<b>475</b>	<b>476</b>	<b>839</b>	<b>25</b>	<b>61</b>	<b>255</b>	<b>588</b>	<b>383</b>	<b>68</b>	<b>115</b>	<b>22</b>

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book adjustments

Auburn State Bank (Checking Acct) (1)  
April 30, 2026

Account: 1010202  
Bank Account Number: 191494

Bank Statement Balance:	4,810,880.01	Book Balance Previous Month:	4,804,002.86
Outstanding Deposits:	3,625.97	Total Receipts:	758,464.00
Outstanding Checks:	63,869.32	Total Disbursements:	811,058.93
Bank Adjustments:	771.27	Book Adjustments:	.00
Bank Balance:	4,751,407.93	Book Balance:	4,751,407.93
		Proof (Bank balance less book balance):	.00

Outstanding Deposits Section

Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount
1203	1,626.36	1210	921.79	1211	1,077.82		
Grand Totals:							<u>3,625.97</u>

Deposits cleared: 66 items      Deposits Outstanding: 3 items

Outstanding Checks Section

Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount
8	2,296.45	9	144.32	48866	129.70	48984	82.95
49141	40.25	49204	99.73	49207	228.22	49355	47.89
50109	157.55	50114	30.53	50331	142.68	50542	773.57
50613	103.51	50744	21.74	50797	400.00	50809	683.20
50815	3,798.06	50832	12,911.26	50854	220.00	50858	890.00
50872	8,195.94	50876	3,819.31	50878	207.05	50880	19.52
50882	49.83	43026105	77.80	43026106	25,458.91	43026107	1,915.02
43026109	924.33						
Grand Totals:							<u>63,869.32</u>

Checks cleared: 102 items      Checks Outstanding: 29 items

Bank Adjustments Section

Description	Amount	Description	Amount
Chargepoint - duplicate	267.40	Clear Token - o/s	31.45-
Point C - o/s	535.32		
Grand Totals:			<u>771.27</u>

Book Adjustments Section

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book adjustments

Auburn State Bank-DESIGNATED FUNDS (MMG) (2)

April 30, 2026

Account: 1010204

Bank Account Number: 457285

Bank Statement Balance:	1,098,845.13	Book Balance Previous Month:	1,098,349.52
Outstanding Deposits:	.00	Total Receipts:	495.61
Outstanding Checks:	.00	Total Disbursements:	.00
Bank Adjustments:	.00	Book Adjustments:	.00
Bank Balance:	1,098,845.13	Book Balance:	1,098,845.13
		Proof (Bank balance less book balance):	.00

Outstanding Deposits Section

Deposits cleared: 1 items                      Deposits Outstanding: 0 items

Checks cleared: 0 items                      Checks Outstanding: 0 items

Bank Adjustments Section

Book Adjustments Section

**CD - INVESTMENTS - APRIL 2026**

GL	ISSUED/ RENEWED DATE	MATURITY DATE	NUM.	TERM	INT.	RATE	OWNER	BANK	ORIGINAL\$	CURRENT\$
<b>ELECTRIC DEPARTMENT</b>										
1200	03/24/25	03/24/27	1106849	12 MO	CMPQ	4.06%	Capitol Reserves	UBT	217,451.90	226,281.32
1200	05/29/25	05/29/26	21425	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	588,972.64	606,636.16
1200	07/09/25	07/09/26	21470	12 MO	CMPQ	4.06%	Capitol Reserves	ASB	649,697.55	669,110.67
1200	07/09/25	07/09/26	21471	12 MO	CMPQ	4.06%	Capitol Reserves	ASB	649,697.81	669,110.94
1200	07/09/25	07/09/26	21472	12 MO	CMPQ	4.06%	Capitol Reserves	ASB	813,533.17	837,841.74
1200	09/18/25	09/18/26	21581	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	538,514.79	549,091.50
1200	09/18/25	09/18/26	21582	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	570,780.01	581,990.43
1200	09/18/25	09/18/26	21583	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	966,993.32	985,985.57
1200	09/18/25	09/18/26	21584	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	719,593.24	733,726.43
1200	09/18/25	09/18/26	21585	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	570,780.01	581,990.43
1200	10/31/25	10/31/26	21681	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	671,599.51	714,222.45
<b>TOTAL ELECTRIC INVESTMENTS</b>										<b>\$7,155,987.64</b>
<b>WATER DEPARTMENT</b>										
1200	5/29/2025	05/29/26	21424	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	308,278.67	317,524.07
1200	7/9/2025	07/09/26	21476	12 MO	CMPQ	4.06%	Capitol Reserves	ASB	244,762.18	252,075.73
1200	09/18/25	09/18/26	21586	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	272,821.75	278,180.11
<b>TOTAL WATER INVESTMENTS</b>										<b>\$847,779.91</b>
<b>SEWER DEPARTMENT</b>										
1200	07/09/25	07/09/26	21475	12 MO	CMPQ	4.06%	Capitol Reserves	ASB	469,333.48	483,357.28
1200	09/18/25	09/18/26	21587	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	589,823.93	601,408.38
1200	09/18/25	09/18/26	21588	12 MO	CMPQ	4.00%	Capitol Reserves	ASB	92,735.29	94,556.67
<b>TOTAL W.W. INVESTMENTS</b>										<b>\$1,179,322.33</b>
<b>TOTAL INVESTMENTS</b>										<b>\$9,183,089.88</b>

CMPQ = compound quarterly  
 CMPSA = compound semi-annually  
 CMPA = compound annually

INTEREST ALLOCATION								
AUBURN STATE BANK RECONCILIATION - Through 04/30/2026								
		Prior Months balance #457285 \$1,098,349.52	Allocation		Deposits/ Transfers	Increase/ Decrease in Designated Funds	Checks/ Transfers/ Adjustments	Ending Balance #457285 \$1,098,845.13
E.Prev.Bal.		\$837,982.92	<b>76.3%</b>					
\$378.12		\$378.12						
<b>E. REV.%</b>	<b>76.3%</b>	\$837,982.92	100.0%	interest	\$378.12		\$0.01	<b>\$838,361.03</b>
				rounding	-\$0.02		\$0.00	
		\$837,982.92	100.0%			378.10		
		\$0.00						<b>\$838,361.03</b>
W Prev. Bal.		\$162,853.45	<b>14.83%</b>				\$0.00	
\$73.50		\$73.50						
<b>W. REV.%</b>	<b>14.83%</b>	\$162,853.45	100.0%	interest	\$73.50			<b>\$162,926.95</b>
				rounding		73.50		
		\$162,853.45	100.00%					
		\$0.00						<b>\$162,926.95</b>
WW.Prev.Bal.		\$97,513.16	<b>8.88%</b>					
\$44.01		\$44.01		rounding			\$0.00	
<b>WW. REV%</b>	<b>8.88%</b>	\$97,513.16	100.0%	interest	\$44.01			<b>\$97,557.16</b>
						44.01		
		\$97,513.16	100.00%					
		\$0.00	100.00%					<b>\$97,557.16</b>
<b>495.61</b>		<b>\$1,098,349.53</b> v			<b>\$493.35</b>	<b>495.61</b>		<b>\$1,098,845.14</b>
** adjusted for rounding								
						INTEREST		\$378.10
						INTEREST		73.50
						INTEREST		\$44.01
Total Interest								<b>495.61</b>

**2026 Interest**

**2025 Interest**

Dec		Dec	2,667.99
Nov		Nov	2,601.93
Oct		Oct	2,558.15
Sept		Sept	2,675.67
Aug		Aug	2,853.66
Jul		Jul	2,774.76
June		Jun	2,706.98
May		May	2,761.46
Apr	2,595.12	Apr	2,622.92
Mar	2,711.85	Mar	2,673.84
Feb	2,393.95	Feb	2,343.16
Jan	2,645.96	Jan	2,433.86
	<u>10,346.88</u> YTD Interest		<u>29,006.39</u> YTD Interest

PLEDGING ANALYSIS						
Auburn State Bank - April 2026 Pledge Analysis						
PLEDGE#	ISSUE DATE	ORIGINAL AMOUNT	MATURITY	SECURITY PLEDGED	RATING-SP/Moodys	4/30/2026
112128KN2	12/19/17	\$ 130,000.00	12/15/29	BROKEN BOW NEB GO	NR	\$ 123,406.93
187857GD3	11/27/23	\$ 900,000.00	04/01/40	CLINTON-MACOMB MI PUB LIBR	NR	\$ 804,696.48
915899RK6	03/17/21	\$ 1,000,000.00	01/15/51	UPPER MERION PA AREA SCH DIST	NR	\$ 926,115.10
3137H5FZ5	04/25/23	\$ 500,000.00	11/25/30	FHLMC REMIC Series K-J37	NR	\$ 469,639.85
3137BLEX2	9/1/2015	\$ 1,600,000.00	9/15/2045	FHLMC REMIC SERIES 4510	NR	\$ 661,625.57
3137FMCW0	08/07/19	\$ 2,000,000.00	05/25/29	FHMS KF63 A	NR	\$ 862,238.12
3140LE6E2	09/20/22	\$ 500,000.00	12/01/27	FNMA MBS 2ND LIEN MULT	NR	\$ 483,861.03
3140J2QH2	10/26/23	\$ 500,000.00	12/01/30	FNMA MBS BL9455	NR	\$ 442,196.55
3140LANP6	01/01/21	\$ 500,000.00	01/01/31	FNMA MBS BLLN MULTI 7+	NR	\$ 410,539.36
3140LBB85	12/21/23	\$ 500,000.00	02/01/36	FNMA MBS BLLN MULTI 7+	NR	\$ 359,597.21
3136AYEX7	09/01/17	\$ 500,000.00	09/25/35	FNMA REMIC TRUST 2017-83	NR	\$ 73,751.71
3136BLET3	09/18/23	\$ 500,000.00	12/25/46	FNR 2022-3EA	NR	\$ 268,291.00
34682EML4	03/01/19	\$ 330,000.00	09/01/36	FORT BEND CNTY TEX MUN UTIL	NR	\$ 321,655.55
3617LUUA4	06/27/22	\$ 1,100,000.00	02/20/70	GNMA HMBS	NR	\$ 111,438.64
38378BA74	08/01/12	\$ 875,000.00	11/16/51	GNMA REMIC TRUST 2012-100 AC	NR	\$ 76,480.88
38376RB70	04/09/20	\$ 1,150,000.00	10/20/66	GNMA REMIC TRUST 2016-H23	NR	\$ 130,874.74
38383PLB5	04/09/20	\$ 1,150,000.00	10/20/66	GNMA REMIC TRUST 2022-05	NR	\$ 689,594.72
414108KB5	05/15/20	\$ 375,000.00	08/15/36	HARRIS CO TX FRESH WTR SUPP	NR	\$ 309,669.38
564386TG5	02/20/24	\$ 595,000.00	02/15/31	MANSFIELD TEX INDPT SCH DIST	NR	\$ 535,544.21
564386TA8	08/20/24	\$ 105,000.00	02/15/31	MANSFIELD TEX INDPT SCH DIST	NR	\$ 95,360.40
64044XCH2	05/15/19	\$ 290,000.00	12/15/29	NEMAHA. CO NE SCH DIST LTD TAX	NR	\$ 285,236.72
64044XCT6	06/20/24	\$ 290,000.00	12/15/29	NEMAHA. CO NE SCH DIST NO 00	NR	\$ 266,522.21
83165BBH4	03/01/19	\$ 1,000,000.00	08/25/28	SBA PC VAR QTRLY ADJ	NR	\$ 91,613.36
83165BBN1	04/18/19	\$ 1,000,000.00	07/25/29	SBA POOL VARIABLE RATE	NR	\$ 126,211.68
784420AQ4	12/15/05	\$ 1,750,000.00	12/15/05	SLC STUDENT LN TR 2005-3	NR	\$ 986,582.53
78443VAG7	01/25/07	\$ 1,000,000.00	01/25/42	SLM STUDENT LOAN TR 2007-1	NR	\$ 466,726.52
78443FAF4	07/19/07	\$ 1,000,000.00	01/25/43	SLM STUDENT LOAN TR 2007-5	NR	\$ 321,925.47
878867AF7	04/15/20	\$ 600,000.00	11/01/34	TECUMSEH NE RFD BDS	NR	\$ 545,687.94
91282CCE9	03/28/22	\$ 2,000,000.00	05/31/28	UNITED STATES TREASURY	NR	\$ 1,898,750.00
91282BZ94	07/18/22	\$ 500,000.00	02/15/30	UNITED STATES TREASURY	NR	\$ 458,710.94
91282CBL4	08/16/23	\$ 450,000.00	02/15/31	UNITED STATES TREASURY	NR	\$ 395,560.55
91282CBS9	08/17/22	\$ 500,000.00	03/01/28	UNITED STATES TREASURY	NR	\$ 476,601.57
682001GZ9	02/20/25	\$ 1,000,000.00	02/01/46	OMAHA PUB PWR DIST NEB ELEC REC	nr	\$ 1,046,928.10
<b>BOOK VALUE</b>		<b>\$26,190,000.00</b>			<b>MKT. VALUE</b>	<b>\$ 15,523,635.02</b>



Report Criteria:  
Report type: Summary

Check Issue Date	Check Number	Payee	Description	Amount
05/12/2026	50809	Vermeer Equipment of Nebraska Inc	KNIFE SHARPENING, SCREW-HCS, KNIFE ASSY FOR CHI	683.20-
05/20/2026	50883	AKRS Equipment Solutions Inc.	HAND GUARD & CONTROL HANDLE ASSY	184.50
05/20/2026	50884	American Recycling & Sanitation	CONTRACTED AMOUNT	21,276.51
05/20/2026	50885	Anderson, Aracelly	CLEANING	640.00
05/20/2026	50886	Auburn Family Health Center PC	DRUG SCREEN COLLECTION FEE	217.00
05/20/2026	50887	B 103	COOP AD	171.00
05/20/2026	50888	Beard's Salvage	FLAT STEEL	76.47
05/20/2026	50889	Binder Bros., Inc.	2.25 YRDS 6 SACH 30% ROCK & MILEAGE	1,460.50
05/20/2026	50890	Bizco Technologies	BIZSECURE	3,708.14
05/20/2026	50891	Blackburn Manufacturing	Quik-Mark Inverted Solvent Paint - Red APWA - 12/CS	279.71
05/20/2026	50892	Board Of Public Works	AUBURN STREE LIGHTS	18,341.87
05/20/2026	50893	Boden LS LLC	FIELD CREW 726 RD RIGHT OF WAY	500.00
05/20/2026	50894	Border States Industries Inc	Carlton Quick-Set Clear Cement 16 oz. - VC9983	4,064.88
05/20/2026	50895	Bulldog Auto Supply	BATTERIES	611.94
05/20/2026	50896	Capital Business Systems, Inc	RICOH COPIER	404.17
05/20/2026	50897	Capital One Spark Business	CIRCUIT BREAKER	5,064.10
05/20/2026	50898	Caselle Inc	CONTRACT SUPPORT	2,267.00
05/20/2026	50899	City of Auburn	FRANCHISE FEE	12,042.15
05/20/2026	50900	Concrete Industries Inc	47B SCREENED LIMESTONE BULK	79.08
05/20/2026	50901	County Publications	BIDS	318.17
05/20/2026	50902	DHHS State of Nebraska	CBOD NH3, TKN TSS	299.00
05/20/2026	50903	Eggers Brothers Inc	STRUC TUB, HR STEEL, LAB	813.67
05/20/2026	50904	Electric Pump LLC	CONFINED SPACE, TRIP, MILEAGE & LABOR	3,044.38
05/20/2026	50905	Electric Transportation Partners NE LLC	CHARING STATION ELEC	6,806.00
05/20/2026	50906	Frontier Cooperative	PRAMITOL 5PS FOR SUBSTATION	1,171.50
05/20/2026	50907	Glenn's Corner Market	CLEANING SUPPLIES	144.06
05/20/2026	50908	Grainger Inc	6 IN Spiral Double Bolt Clamp	307.31
05/20/2026	50909	Great Plains Lawn Care	LAWN CARE	1,145.00
05/20/2026	50910	Green Care Lawn Service	LAWN CARE	1,120.00
05/20/2026	50911	Hawkins Inc	AZONE 15	2,200.46
05/20/2026	50912	Husker Electric	SEAL TITE - CONNECTOR 3/4 IN	318.17
05/20/2026	50913	Itron Inc	WATER METER - ERT 100W PIT	2,243.99
05/20/2026	50914	Jackson Services Inc.	MATS	2,648.27
05/20/2026	50915	Johnny's Tire & Battery	TIRE REPAIR UNITS 17 & 19	40.00
05/20/2026	50916	Johnson, Ivon	REPAIR TO SEWER LINE	999.69
05/20/2026	50917	Lawson Products Inc	NUT - HEX 1/4 IN	12.46
05/20/2026	50918	League Association of Risk Management	PROPERTY DAMAGE INSURANCE	1,387.77
05/20/2026	50919	Lincoln Winwater	6 STD 1/8 RED RUBBER FF GASKET	2,885.98
05/20/2026	50920	Lynch's Hardware & Gifts	PEX & COUPLING	178.23
05/20/2026	50921	McMaster-Carr Supply Company	94895A842 - SAE GR8 HS Steel Hex Nut 10/PK	2,269.49
05/20/2026	50922	Mid America Testing and Supply LLC	RUBBER SLEEVE TESTING	134.38
05/20/2026	50923	Miller & Associates Consulting Engineers	PROFESSIONAL SERVICES MARCH '26	11,085.10
05/20/2026	50924	Municipal Supply of NE Inc	CPLG - 1-1/4 X 1 IN SLIPXSLIP RED PVC SCH80	2,806.36
05/20/2026	50925	NMC Exchange LLC	SKID STEER RENTAL	5,100.00
05/20/2026	50926	Omaha Slings Incorporated	5/8" CABLE	595.44
05/20/2026	50927	One Call Concepts Inc	LOCATES	150.55
05/20/2026	50928	Petty Cash	MEALS	519.05
05/20/2026	50929	Philip Carkoski Construction & Trenching	CONTRACTOR PAYMENT APPLICATION	27,448.34
05/20/2026	50930	Pinpoint Auburn, Inc	PHONE SERVICE 5/01/2026-5/31/2026	434.18
05/20/2026	50931	PIP Marketing Signs & Print	UTILITY BILL	3,254.71
05/20/2026	50932	R+L Carriers	GRAVEL,SAND, SLAG	1,472.04
05/20/2026	50933	Riverscreen Inc.	GASKET, CLAMPS, HOSE BARB	768.72
05/20/2026	50934	Sack Lumber Company	2X6 DIM LBR & BRONZE SCREWS	182.83
05/20/2026	50935	Subsurface Technologies Inc.	Mobilization / DeMobilization	140,441.55
05/20/2026	50936	ULINE	Emergency Shower & Eye Wash Station - H-6697	644.07

Check Issue Date	Check Number	Payee	Description	Amount
05/20/2026	50937	US Cellular	MONTHLY SERVICE CHG - 4/10/206-5/09/2026	761.74
05/20/2026	50938	Vermeer High Plains	KNIFE SHARPENING, SCREW-HCS, KNIFE ASSY FOR CHI	683.20
05/20/2026	50939	Village of Brownville	FRANCHISE FEE	9,892.15
05/20/2026	50940	Village Of Johnson	FRANCHISE FEE	.00
05/20/2026	50941	Village of Nemaha	FRANCHISE FEES	.00
05/20/2026	50942	Water Engineering Inc	MONTHLY AGREEMENT	.00
05/20/2026	50943	Wesco Distribution Inc	CABINET - SINGLE PHASE JUNCTION	.00
05/20/2026	50944	WesTech Engineering LLC	One Lot of Ballasted Sand	.00
05/20/2026	50945	Westover Rock & Sand, Inc.	1-1/2 IN CRUSHER RUN	.00
05/20/2026	50946	Zoro Tools Inc	GLOVES - MECHANIC MEDIUM	.00
05/20/2026	50950	Village Of Johnson	FRANCHISE FEE	4,899.57
05/20/2026	50951	Village of Nemaha	FRANCHISE FEES	7,154.12
05/20/2026	50952	Water Engineering Inc	MONTHLY AGREEMENT	864.22
05/20/2026	50953	Wesco Distribution Inc	CABINET - SINGLE PHASE JUNCTION	1,160.85
05/20/2026	50954	WesTech Engineering LLC	One Lot of Ballasted Sand	49,831.35
05/20/2026	50955	Westover Rock & Sand, Inc.	1-1/2 IN CRUSHER RUN	1,264.91
05/20/2026	50956	Zoro Tools Inc	GLOVES - MECHANIC MEDIUM	1,798.48
Grand Totals:				374,407.33

Report Criteria:  
Report type: Summary

Check Number	Check Issue Date	Payee	Amount
50946	05/20/2026	Lambelet, Jayna	270.34
50947	05/20/2026	McMahon, Joseph Dylan	171.59
50948	05/20/2026	Niss, Danielle	258.78
50949	05/20/2026	Vargas, Shelby	58.44
Grand Totals:			<u>759.15</u>

**CHECKS WRITTEN NEED RATIFIED**

AFLAC	234.16
Ameritas	8,844.74
ASB	475
ASSURITY	77.8
Black Hills Energy	127.8
Blue Cross Blue Shield	27,755.36
NSF Check	645.41
Chase Paymentech	1,871.70
DIRECT DEPOSIT TOTAL	66,137.30
Guardian Life	2,059.34
Guardian LIGHT	46.34
IBEW 1536	924.33
IRS	25,952.88
NDOR W/H	6,812.53
NE Dept of Revenue	25,947.65
NPPD	198,504.53
Point C	3,460.41
Quadient	-227.77
Southwest Power Pool	40,137.12
The Principal Group	1,791.23
United Parcel Service	110.65
Verizon Wireless	90.05
WAPA	33,897.49
WEX Fleet Universal	3,785.92
Windstream	168.61
Xpress Bill Pay	1,138.04
	<u>450,768.62</u>

**CLAIMS BY FUND**

Electric	50,537.02
Water	251,549.48
Wastewater	34,757.20
Villages	17,046.27
Garbage	21,276.51
	<u>375,166.48</u>

**March Claims Transfer Request - ASB Money Market to Checking**

Vendor Claims		375,166.48	<b>Prior Month ACH Claims</b>	<b>450,768.62</b>
Prior Month ACH Claims		450,768.62		
Payroll		175,000.00	AFLAC	234.16
			Ameritas	8,844.74
			ASB	475
	Payments	<u>1,000,935.10</u>	ASSURITY	77.8
			Black Hills Energy	127.8
			Blue Cross Blue Shield	27,755.36
Bank Balance Checking	3/31/2026	466,542.89	NSF Check	645.41
O/S Checks & ACH		122,163.58	Chase Paymentech	1,871.70
O/S Deposits - 191460		2,608.71	DIRECT DEPOSIT TOTAL	66,137.30
		<u>346,988.02</u>	Guardian Life	2,059.34
			Guardian LIGHT	46.34
			IBEW 1536	924.33
Payments - Balance		(653,947.08)	IRS	25,952.88
			NDOR W/H	6,812.53
Operational Transfer Request		785,000.00	NE Dept of Revenue	25,947.65
			NPPD	198,504.53
Estimated Ending Balance		131,052.92	Point C	3,460.41
			Quadient	-227.77
			Southwest Power Pool	40,137.12
			The Principal Group	1,791.23
			United Parcel Service	110.65
			Verizon Wireless	90.05
			WAPA	33,897.49
			WEX Fleet Universal	3,785.92
			Windstream	168.61
			Xpress Bill Pay	1,138.04

**Cost of Unbilled  
Services Provided to the City of Auburn  
2026**

Month	Labor	Equipment	Materials	Street Lights	
				Utility Bill	Total
January	3,861.41	1,440.00	0.00	1,959.23	7,260.64
February	5,444.34	1,800.00	0.00	1,771.82	9,016.16
March	3,279.44	1,895.00	0.00	1,732.39	6,906.83
April	9,070.15	3,835.00	0.00	1,657.59	14,562.74
May					0.00
June					0.00
July					0.00
August					0.00
September					0.00
October					0.00
November					0.00
December					0.00
<b>Grand Totals</b>	<b>\$21,655.34</b>	<b>\$8,970.00</b>	<b>\$0.00</b>	<b>\$7,121.03</b>	<b>\$37,746.37</b>

Activity Code	Activity Description	Task Number	Task Title	Date	Hours
	Total Activity: 100 Regular:				3,348.37
	Total Activity: 200 Overtime:				125.00
	Total Activity: 300 Vacation:				169.00
	Total Activity: 401 Sick:				116.75
	Total Activity: 701 Holiday:				208.00
	Total Activity: 703 Holiday-Double:				4.00
	Total Activity: 805 Funeral Leave - Immediate Family (See Handbook):				18.25
	Total Activity: 807 Work Comp:				16.00
	Total Activity: 812 Nemaha - Regular:				18.50
	Total Activity: 813 Nemaha - Overtime:				2.00
	Total Activity: 901 Comp Time Used:				15.13
	Total Activity: 902 Comp Time Earned:				32.75
	Total Activity: 1000 Military Leave - paid:				8.00
	Grand Totals:				<u>4,081.75</u>

