



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Dear Sirs:

As you may know, the Nebraska Auditor of Public Accounts (APA) received some financial concerns regarding the distribution of money from both the County Visitors Promotion Fund (CVPF) and County Visitors Improvement Fund (CVIF) through the Kearney Visitor's Bureau (KVB), pursuant to an agreement with the Buffalo County (County) Board of Commissioners (Board).

In addition to its contractual duties as the primary distributor of CVPF and CVIF receipts, the KVB was responsible, through an agreement with the City of Kearney (City), for promoting economic development through the expenditure of municipal hotel occupation taxes.

As illustrated by the following table, aside from the relatively insignificant amounts of interest and other related income, over 99% of the nearly \$2.73 million made available to the KVB for distribution came from tax revenues during fiscal year 2018 and from July to December 2018.

Funds Received by the KVB			
Receipt Type	FY 2018	July to Dec 2018	Totals
Lodging Tax	\$ 1,168,662.22	\$ 659,549.88	\$ 1,828,212.10
Occupation Tax	\$ 578,939.46	\$ 282,855.16	\$ 861,794.62
Total Tax Receipts	\$ 1,747,601.68	\$ 942,405.04	\$ 2,690,006.72
Other Receipts	\$ 36,337.96	\$ 44,341.87	\$ 80,679.83
Total Receipts per General Ledger	\$ 1,783,939.64	\$ 986,746.91	\$ 2,770,686.55

Note: Other Receipts included interest, billboard income, and State cross country income. The APA noted \$64,788.08 in State cross country income was reimbursed to the Nebraska School Activities Association.

Responding to the financial concerns raised, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. In doing so, the APA requested certain financial information from the KVB. Based upon the outcome of our preliminary planning work,

including a thorough review of the financial information obtained, the APA has determined that it is unnecessary for us to perform a separate financial audit or attestation of the KVB, the County, and the City at this time.

Nevertheless, we have noted certain internal control or compliance matters, or other operational matters, that are presented below. The following information is intended to improve internal controls or result in other operational efficiencies.

Background Information

The KVB is a non-profit corporation established in September 2006. The members of its current Board of Directors are listed below:

Ben Holl	John Payne
Tammy Jackson	Jackie Purdy, Secretary/Treasurer
Brad Kernick	Paul Younes, President
Tim Mannlein	

Roger Jasnoch serves as the Executive Director of the KVB.

The APA has identified the Classic Car Collection (CCC) as an entity that is closely related to the KVB. The CCC is also a non-profit corporation established in May 2011. Four of the six members of the CCC's current Board of Directors are also members of the KVB Board of Directors, as shown below:

Gene Beerbohm	Jeff Knapp
Ben Holl*	John Payne*
Brad Kernick, President*	Jackie Purdy, Secretary*

**Indicates those members who serve on both the KVB and CCC Boards of Directors.*

Roger Jasnoch, noted above as the Executive Director of the KVB, is also the Registered Agent for the CCC.

The KVB's fiscal year 2018 audit report lists the CCC as a related party, meaning that the KVB is influential over the activities and operations of the CCC.

Sometime in late 2010, a donor with a significant collection of classic automobiles sought to create a tourist attraction with those cars in Kearney, Nebraska. Working with the KVB, the donor insisted that the collection be placed with an existing qualified foundation. The Kearney Area Community Foundation agreed to accept and hold title to the automobile collection pending the creation of another non-profit entity, which would become the CCC. The donor agreement between the KVB and the donor's family foundation, the Bernard P. and Janice M. Taulborg Family Foundation, was signed in January 2011.

In order to secure a location to house the automobile collection and to prepare it for exhibit, the KVB incurred significant expenses, including loan payments to a local bank, coverage of operating losses, legal, insurance, and transportation and licensing costs. Therefore, the KVB obtained a Demand Promissory Note from the CCC, dated February 1, 2016, with an initial balance of \$1,884,028.21 at an annual interest rate of 2.62%.

The KVB's audit for fiscal year 2018 makes note of this outstanding loan between the KVB and the CCC, stating its amount as \$2,954,316 at June 30, 2018. No payments have been made on the loan in the last two fiscal years. As of July 2017, the KVB agreed to accrue no further interest on the loan. Nevertheless, the loan amount is increasing, as the KVB continues to pay the operating expenses of the CCC.

The KVB's fiscal year 2018 audit notes also that the KVB took out an operating loan of \$1.2 million with First National Bank in January 2012, for the purpose of financing construction of and improvements to the Taulborg Auto Museum, the designated site of the CCC. The note had an adjustable interest rate of 4.75% and was payable with monthly remittances of \$12,205.80. The note was due to mature in February 2023; however, as of June 30, 2018, the loan balance was \$0.

Comments and Recommendations

1. County Visitor Promotion and Improvement Funds

The Nebraska Visitors Development Act (Act) is set out at Neb. Rev. Stat. §§ 81-3701 to 81-3729 (Reissue 2014, Cum. Supp. 2018). Section 81-3716 of the Act authorizes any county to collect local lodging taxes for deposit to that political subdivision's CVPF and CVIF.

The County has exercised its authority under the Act to collect local lodging taxes, depositing those amounts into its own CVPF and CVIF.

Additionally, Neb. Rev. Stat. § 81-3719 (Reissue 2014) states the following:

The county board may contract with any person, firm, association, or corporation to carry out its powers and duties under the Nebraska Visitors Development Act.

In October 2007, per the above statute, the County entered into an agreement with the KVB for administration of the local lodging taxes collected. That agreement contains the following language:

County shall budget and pay for all funds collected under the Act to the Bureau.

The agreement also contains this provision:

Bureau shall be responsible for administering the proceeds from taxes provided to County under provisions of the Act for the Promotion Fund and Improvement Fund for the purposes outlined in the Act.

Additionally, the agreement specifies as follows:

That all payments made to Bureau shall be made from the Promotion Fund and/or Improvement Fund as collected and remitted to County from the Nebraska Department of Revenue.

Pursuant to the 2007 agreement, the County's local lodging tax receipts collected under the Act were forwarded to the KVB on a monthly basis, through separate payments from the CVPF and the CVIF. During fiscal year 2018, the KVB received \$584,331.09 from the Nebraska Department of Revenue for the CVPF and \$584,331.13 from the CVIF. Each month, the KVB transferred the funds needed to pay expenses into its general bank account, where they were no longer tracked independently of each other.

This indiscriminate commingling of CVPF and CVIF receipts appears problematic in light of Neb. Rev. Stat. § 81-3717(1) (Reissue 2014), which requires those funds to be expended for distinctly different purposes, as follows:

The proceeds of the County Visitors Promotion Fund shall be used generally to promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county. The proceeds of the County Visitors Improvement Fund shall be used to improve the visitor attractions and facilities in the county, except that no proceeds shall be used to improve a facility in which parimutuel wagering is conducted. If the visitors committee determines that the visitor attractions in the county are adequate and do not require improvement, the governing body of the county, with the advice of the committee, may only use the County Visitors Improvement Fund to promote, encourage, and attract visitors to the county to use the county's travel and tourism facilities or, with the advice of the visitors committee, make grants to organizations to promote, encourage, and attract visitors to the county to use the county's travel and tourism facilities, except that no proceeds shall be granted to an organization to promote parimutuel wagering.

As made clear by the above statutory language, the CVPF is restricted to being used “generally to promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county.” In contrast, the CVIF is to be used solely “to improve the visitor attractions and facilities in the county.” Only upon a determination by the visitors committee – in this case, a separate body within the KVB – that county attractions “are adequate and do not require improvement” may the CVIF be used for the general purposes ascribed to the CVPF.

Moreover, Neb. Rev. Stat. § 81-3720(1)(a) (Reissue 2014) details further the appropriate uses of the CVIF:

The fund shall be used to make grants for expanding and improving facilities at any existing visitor attraction, acquiring or expanding exhibits for existing visitor attractions, constructing visitor attractions, or planning or developing such expansions, improvements, or construction.

Because the CVPF and the CVIF receipts managed by the KVB are comingled, it is impossible to determine whether they have been used as statutorily mandated by § 81-3717(1) and § 81-3720(1)(a). For instance, the KVB maintains no documentation to support the making of any determination regarding the adequacy of the County's visitor attractions and facilities – which, as noted above, is required in order to expend monies in the CVIF for the general purposes ascribed to the CVPF.

Without adequate procedures for maintaining CVPF and CVIF receipts separately, as well as documenting the statutorily required determination regarding adequacy of the County's visitor attractions and facilities, there is an increased risk of local lodging taxes being expended improperly.

We recommend the County work with the KVB to implement procedures for ensuring that local lodging taxes collected under the Act are segregated appropriately and used in accordance with State statute. Such procedures should include documenting not only the specific expenditures of CVPF and CVIF receipts but also any determination regarding the adequacy of the County's visitor attractions and facilities.

KVB Response: We believe it is clear that, by considering the amount of total expenditures, it cannot be stated that CVIF funds were necessarily used in place of CVPF funds, given the adequate amount of CVPF funds available for such use.

Nonetheless, we believe that the problem raised stems from the failure to show the CVPF and CVIF revenues and expenditures separately on reports generated from the KVB accounting software so that one could tell from which fund expenses were paid. While the lodging tax revenues are segregated and paid to the KVB separately and the two revenue streams are deposited in the same bank account, we have taken action to both budget and account separately for revenues and expenses attributed to the CVPF and the CVIF. We have determined that we can correct this issue by modifying the format of our general ledger and the other reports generated from the accounting software. We have already made those modifications so that we may more clearly resolve any confusion.

We will also ensure that such findings and determinations made by the visitors committee are reflected in the minutes of their meetings to ensure that they are properly documented.

2. Classic Car Collection Funding

As noted in the “Background Information” section herein, the CCC had an outstanding loan with the KVB in the amount of \$2,954,316 at June 30, 2018. As of December 31, 2018, the obligation had grown to \$3,095,212.76.

That debt arose from a Demand Promissory Note dated February 1, 2016, in the initial amount of \$1,884,028.21. The KVB considered this loan instrument necessary in light of its significant expenses incurred on behalf of the CCC, including loan payments to a local bank, coverage of operating losses, and legal, insurance, transportation and licensing costs related to the CCC. The loan amount increases as the KVB provides additional support to the CCC, but it cannot exceed \$4 million.

On July 19, 2017, the Board of Directors of the KVB approved a Resolution containing the following:

RESOLVED, that the staff and financial professionals working on behalf of KVB are directed to treat any financial support of the CCC by KVB beyond the amount of \$4 million as a grant to CCC and not as further accumulating debt that is subject to recovery upon any liquidation of the Collection under the existing documentation between KVB and CCC.

The following table provides a summary of the local lodging and occupation taxes used for the payment of operating expenses of the CCC from July 2017 through December 2018:

Date	Name	Memo	Debit	Balance
Visitor Promotion Committee Records (Lodging Taxes)				
Beginning Balance				\$ 2,021,693.83
7/17/2017	Lincoln Journal Star	Thunderbird ad	\$ 100.00	\$ 2,021,793.83
8/3/2017	Hemmings	Ad for autos for sale	\$ 69.95	\$ 2,021,863.78
8/3/2017	Hemmings	Ad for autos for sale	\$ 69.95	\$ 2,021,933.73
8/3/2017	Hemmings	Ad for autos for sale	\$ 69.95	\$ 2,022,003.68
8/23/2017	PostMaster	Mail auto title certified return receipt	\$ 6.59	\$ 2,022,010.27
9/15/2017	Hemmings	Ad for autos for sale	\$ 69.95	\$ 2,022,080.22
9/28/2017	PostMaster	Certified letter	\$ 6.59	\$ 2,022,086.81
9/30/2017	Facebook	CCC ads boosted	\$ 75.02	\$ 2,022,161.83
9/30/2017	Facebook	CCC ads boosted	\$ 30.84	\$ 2,022,192.67
10/31/2017	Facebook	CCC ads boosted	\$ 32.75	\$ 2,022,225.42
10/31/2017	Instagram	Misc ads	\$ 27.24	\$ 2,022,252.66
11/16/2017		November expenses	\$ 16,000.00	\$ 2,038,252.66
12/4/2017		Transfer to cover expenses	\$ 25,000.00	\$ 2,063,252.66
12/7/2017	PostMaster	Certified letter	\$ 3.84	\$ 2,063,256.50
12/14/2017		Transfer to cover expenses	\$ 8,000.00	\$ 2,071,256.50
1/11/2018		Transfer to cover January expenses	\$ 10,000.00	\$ 2,081,256.50
4/12/2018		Transfer to cover April expenses	\$ 10,000.00	\$ 2,091,256.50
10/12/2018		Transfer to cover Oct expenses	\$ 12,000.00	\$ 2,103,256.50
10/17/2018	Paradise Promotions	Mugs for Classic Car Collection gift shop	\$ 396.96	\$ 2,103,653.46
11/14/2018	Hostgator.com	Host CCC website	\$ 538.20	\$ 2,104,191.66
11/26/2018		Credit card purchase for mugs	\$ (396.96)	\$ 2,103,794.70
11/28/2018		Transfer to cover expenses	\$ 30,000.00	\$ 2,133,794.70
12/20/2018		Reimb-Host website	\$ (538.20)	\$ 2,133,256.50
KVB Records (Occupation Taxes)				
Beginning Balance				\$ 665,265.14
7/1/2017		CCC-Rent-Aug.	\$ 10,416.67	\$ 675,681.81
8/1/2017		CCC-Rent-Sept.	\$ 10,416.67	\$ 686,098.48

Date	Name	Memo	Debit	Balance
9/1/2017		CCC-Rent-Oct.	\$ 10,416.67	\$ 696,515.15
10/1/2017		CCC-Rent-Nov	\$ 10,416.67	\$ 706,931.82
11/1/2017		CCC-Rent-Dec	\$ 10,416.67	\$ 717,348.49
12/1/2017		CCC-Rent-Jan	\$ 10,416.67	\$ 727,765.16
1/1/2018		CCC-Rent-Feb	\$ 10,416.67	\$ 738,181.83
2/1/2018		CCC-Rent-March	\$ 10,416.67	\$ 748,598.50
3/1/2018		CCC-Rent-April	\$ 10,416.67	\$ 759,015.17
4/1/2018		CCC-Rent-May	\$ 10,416.67	\$ 769,431.84
5/1/2018		CCC-Rent-June	\$ 10,416.67	\$ 779,848.51
6/1/2018		CCC-Rent-July	\$ 10,416.67	\$ 790,265.18
7/1/2018		CCC-Rent-Aug.	\$ 10,416.67	\$ 800,681.85
8/1/2018		CCC-Rent-Sept.	\$ 10,416.67	\$ 811,098.52
9/1/2018		CCC-Rent-Oct.	\$ 10,416.67	\$ 821,515.19
10/1/2018	Cabela's/Bass Pro	Car Collection Rent-Nov. 2018	\$ 10,416.67	\$ 831,931.86
11/1/2018	Cabela's/Bass Pro	Car Collection Rent-Dec. 2018	\$ 10,416.67	\$ 842,348.53
12/1/2018	Cabela's/Bass Pro	Car Collection Rent-Jan. 2019	\$ 10,416.67	\$ 852,765.20
7/1/2017		CCC-Utilities-Aug.	\$ 3,350.00	\$ 856,115.20
8/1/2017		CCC-Utilities-Sept.	\$ 3,350.00	\$ 859,465.20
9/1/2017		CCC-Utilities-Oct.	\$ 3,350.00	\$ 862,815.20
10/1/2017		CCC-Utilities-Nov	\$ 3,350.00	\$ 866,165.20
11/1/2017		CCC-Utilities-Dec	\$ 3,350.00	\$ 869,515.20
12/1/2017		CCC-Utilities-Jan	\$ 3,350.00	\$ 872,865.20
1/1/2018		CCC-Utilities-Feb	\$ 3,350.00	\$ 876,215.20
2/1/2018		CCC-Utilities-March	\$ 3,350.00	\$ 879,565.20
3/1/2018		CCC-Utilities-April	\$ 3,350.00	\$ 882,915.20
4/1/2018		CCC-Utilities-May	\$ 3,350.00	\$ 886,265.20
5/1/2018		CCC-Utilities-June	\$ 3,350.00	\$ 889,615.20
6/1/2018		CCC-Utilities-July	\$ 3,350.00	\$ 892,965.20
7/1/2018		CCC-Utilities-Aug.	\$ 3,350.00	\$ 896,315.20
8/1/2018		CCC-Utilities-Sept.	\$ 3,350.00	\$ 899,665.20
9/1/2018		CCC-Utilities-Oct.	\$ 3,350.00	\$ 903,015.20
10/1/2018	Cabela's/Bass Pro	Car Collection Utilities-Nov 2018	\$ 3,350.00	\$ 906,365.20
11/1/2018	Cabela's/Bass Pro	Car Collection Utilities-Dec 2018	\$ 3,350.00	\$ 909,715.20
12/1/2018	Cabela's/Bass Pro	Car Collection Utilities-Jan 2019	\$ 3,350.00	\$ 913,065.20
7/1/2017		CCC-Lease-Aug.	\$ 2,716.17	\$ 915,781.37
8/1/2017		CCC-Lease-Sept.	\$ 2,716.17	\$ 918,497.54
9/1/2017		CCC-Lease-Oct.	\$ 2,716.17	\$ 921,213.71
10/1/2017		CCC-Lease-Nov	\$ 2,716.17	\$ 923,929.88
11/1/2017		CCC-Lease-Dec	\$ 2,716.17	\$ 926,646.05
12/1/2017		CCC-Lease-Jan	\$ 2,716.17	\$ 929,362.22
1/1/2018		CCC-Lease-Feb	\$ 2,716.17	\$ 932,078.39
2/1/2018		CCC-Lease-March	\$ 2,716.17	\$ 934,794.56
3/1/2018		CCC-Lease-April	\$ 2,716.17	\$ 937,510.73
4/1/2018		CCC-Lease-May	\$ 2,716.17	\$ 940,226.90
5/1/2018		CCC-Lease-June	\$ 2,716.17	\$ 942,943.07
6/1/2018		CCC-Lease-July	\$ 2,716.17	\$ 945,659.24
7/1/2018		CCC-Lease-Aug.	\$ 2,716.17	\$ 948,375.41
8/1/2018		CCC-Lease-Sept.	\$ 2,716.17	\$ 951,091.58
9/1/2018		CCC-Lease-Oct.	\$ 2,716.17	\$ 953,807.75
10/1/2018	Cabela's/Bass Pro	Car Collection Lease Exp-Nov 2018	\$ 2,716.17	\$ 956,523.92
11/1/2018	Cabela's/Bass Pro	Car Collection Lease Exp-Dec 2018	\$ 2,716.17	\$ 959,240.09
12/1/2018	Cabela's/Bass Pro	Car Collection Lease Exp-Jan 2019	\$ 2,716.17	\$ 961,956.26
Totals				\$ 3,095,212.76

The information above shows that the KVB is authorizing the use of both the County's local lodging taxes and the hotel occupation taxes collected by the City to cover the CCC's operating expenses.

As pointed out already in Comment #1 (“County Visitor Promotion and Improvement Funds”) herein, per § 81-3717, the CVPF is supposed to be used “generally to promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county.” Likewise, the CVIF must be used “to improve the visitor attractions and facilities in the county” – unless, upon a determination by the visitor’s committee that the county’s visitor attractions “are adequate and do not require improvement,” the CVIF is used for the general purposes ascribed to the CVPF.

Additionally, § 81-3720(1)(a) specifies that the CVIF may be used to make grants for the following purposes:

[F]or expanding and improving facilities at any existing visitor attraction, acquiring or expanding exhibits for existing visitor attractions, constructing visitor attractions, or planning or developing such expansions, improvements, or construction.

Similar to the County’s 2007 agreement directing the KVB to administer funds received from the CVPF and the CVIF, the City adopted Resolution No. 2008-207 on November 11, 2008, authorizing an agreement “for the purpose of promoting economic development in the City of Kearney, Nebraska, and its immediate business, industrial, and manufacturing environments.” Per that agreement, the City promised to “pay to the Visitors Bureau the total amount of hotel occupation taxes collected.” Those funds were to be used in accordance with Neb. Rev. Stat. § 13-315 (Reissue 2012), which provides the following:

The city commissioners or council of any city, the board of trustees of any village, and the county board of any county in the state shall have the power to appropriate or expend annually from the general funds or from revenue received from any proprietary functions of their respective political subdivision an amount not to exceed four-tenths of one percent of the taxable valuation of the city, village, or county for the purpose of encouraging immigration, new industries, and investment and to conduct and carry on a publicity campaign, including a publicity campaign conducted for the purpose of acquiring from any source a municipal electrical distribution system or exploiting and advertising the various agricultural, horticultural, manufacturing, commercial, and other resources, including utility services, of the city, village, or county. Such sum may be expended directly by the city, village, or county or may be paid to the chamber of commerce or other commercial organization or a similar county organization or multicounty organization or local development corporation to be expended for the purposes enumerated in this section under the direction of the board of directors of the organization. The total amount levied including the appropriation or expenditure made under this section shall not exceed the amount limited by law.

(Emphasis added.) In addition to permitting the City’s tax revenues to be used “for the purpose of promoting economic development in the City of Kearney, Nebraska, and its immediate business, industrial, and manufacturing environments” the above statute allows those funds to be “expended directly by the city . . . [or] paid to the chamber of commerce or other commercial organization” for proper disbursement.

Whether the CCC’s operating costs constitute allowable expenditures for the County’s CVPF or CVIF funds or the City’s hotel occupation tax revenues is uncertain in light of the statutory provisions referenced above.

As also pointed out already in the “Background Information” section herein, the CCC is a related party of the KVB. As such, the KVB has dispensed the tax funds entrusted to it for the operating expenses of a closely related entity – one over which the KVB exerts significant control, if for no other reason than the fact that a majority of the members of the CCC’s Board of Directors are also members of the Board of Directors for the KVB.

Such a close relationship involving certain public officials or government employees would likely give rise to concerns under various provisions of the Nebraska Political Accountability and Disclosure Act (NPADA), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2010, Cum. Supp. 2018). For instance, § 49-14,101.01 of the NPADA prohibits a public official or public employee from using his or her position “to obtain financial gain . . . [for] a business with which the individual is associated.” Similarly, 49-14,103.01 says that “no officer may have an interest in any contract to which his or her governing body, or anyone for its benefit, is a party.” That statute defines such “interest” to include, among other things, a “business association . . . with the business involved in the contract.”

Because the County’s local lodging tax funds and the City’s hotel occupation tax revenues are distributed by the KVB, a private, non-profit entity, the statutory constraints of the NPADA are not applicable; however, the close relationship between the KVB and the CCC might cause the tax receipt distributions from the former to the latter to appear somewhat dubious nonetheless. This is especially true given that such distributions differ significantly from those made to other recipients. As shown by **Exhibit A** herein, the KVB awarded the County’s local lodging tax receipts to entities other than the CCC for special events, community grants, and conventions from July 2017 through December 2018. Though not reflected in **Exhibit A**, the same is true for the City’s hotel occupation tax revenues, which were spent largely on advertising expenses. Only the CCC received funding under the Act for operating costs.

Without procedures to ensure that all distributions of the County’s local lodging tax receipts and the City’s hotel occupation taxes are appropriate under their respective controlling statutes, there is an increased risk for the loss or misuse of those public funds.

We recommend the County work with the KVB to implement procedures for ensuring the proper use of the County’s local lodging tax receipts and the City’s hotel occupation taxes. In particular, given the related-party association of the KVB and the CCC, such procedures should examine whether payment of the CCC’s operating expenses is an allowable use of those public funds.

KVB Response: We believe that the CVPF and CVIF funds were properly used in supporting the various aspects of the CCC development and in its ongoing support. We will continue to examine, and to consult with our legal counsel concerning, the best practices for use of these funds, as well as funds generated under the City’s occupation tax.

Further, we will advise the CCC that a restructure of its board might be in order to mitigate any concerns about the appearance of related parties. Finally, we will adjust our grant process to allow us to better document the purposes and uses of funds requested in amending our grant application forms.

3. Loan Issue

As noted in the “Background Information” section of this letter, the KVB entered into an agreement to create an exhibit for a collection of classic automobiles and prepare a location for that attraction. In April 2011, to generate the capital needed for that undertaking, the KVB secured a \$1,100,000 construction/term loan with the Platte Valley State Bank.

As security for the loan, the KVB pledged an assignment of the County’s local lodging tax proceeds, which according to an April 6, 2011, letter from the bank was “acknowledged by Buffalo County Board.”

This debt was extinguished and rolled into another, larger note for \$1.2 million in January 2012. The same Security Agreement was used for the new note, which was fully paid in August 2016.

This arrangement appears to have violated Article XIII, § 3, of the Nebraska Constitution. That particular provision provides the following:

The credit of the state shall never be given or loaned in aid of any individual, association, or corporation, except that the state may guarantee or make long-term, low-interest loans to Nebraska residents seeking adult or post high school education at any public or private institution in this state. Qualifications for and the repayment of such loans shall be as prescribed by the Legislature.

(Emphasis added.) According to the Nebraska Supreme Court (Court), the above constitutional prohibition “applies to the State and all political subdivisions thereof.” State ex. Rel. Beck v. York, 164 Neb. 223, 225, 82 N.W.2d 269, 271 (1957).

Additionally, when considering the propriety of pledging the County’s local lodging tax receipts to secure a loan for the KVB, it should be noted that the Court has emphasized repeatedly that a person or entity “cannot do indirectly what he is forbidden or unauthorized directly to do.” Stenberg v. State, 48 Neb. 299, 310, 67 N.W. 190, 192 (1896). Thus, if Article XIII, § 3, prohibits the County from giving or loaning its credit to a private entity, that same constitutional provision also prohibits the County from permitting someone or something else from doing so on its behalf or in its stead.

The Court has explained the purpose of Article XIII, § 3, as follows:

[T]he purpose of article XIII, § 3, of Nebraska's Constitution is to prevent the state or any of its governmental subdivisions from extending the state's credit to private enterprise. It is designed to prohibit the state from acting as a surety or guarantor of the debt of another.

Haman v. Marsh, 237 Neb. 699, 718, 467 N.W.2d 836, 850 (1991) (Internal citations omitted.). In the Marsh case, the Court ruled on the constitutionality of legislation that proposed using \$33.8 million of State tax funds to compensate depositors who had suffered losses due to the failure of industrial loan and investment companies in Nebraska. Providing a quite lengthy and detailed analysis, the Court held that the proposed legislation violated Article XIII, § 3. In doing so, the Court noted the following:

The stated purpose of the act is redemption of the guaranties of a private corporation to depositors by obligating present and future taxes from the state's general fund. This is precisely the activity article XIII, § 3, was enacted to prohibit.

Id. at 720, 467 N.W.2d at 850-851. Likewise, in a subsequent case, Japp v. Papio-Missouri River Nat. Res. Dist., 273 Neb. 779, 788, 733 N.W.2d 551, 558 (2007), the Court stated the following:

In summary, Article XIII, § 3, seeks to prevent the state from loaning its credit to an individual, association, or corporation with the concomitant possibility that the state might ultimately pay that entity's obligations.

In his dissenting opinion to the Court’s decision in Callan v. Balka, 248 Neb. 469, 482, 536 N.W.2d 47, 54 (1995), moreover, Justice Lanphier provided the following explanation:

Article XIII, § 3, seeks to prohibit the obligation of present and future taxes from the state's general fund in aid of private entities.

It should be noted also that the Court has rejected the argument that the prohibition in Article XIII, § 3, would not apply to projects involving a “public purpose,” as follows:

We reject the defendants' argument that public purpose necessarily saves the statute and avoids judicial scrutiny.

* * * *

The prohibition against the pledge of the state's credit does not hinge on whether the legislation achieves a "public purpose," when the pledge benefits a private individual, association, or corporation. The key is whether the state stands as a creditor through the expenditure of public funds or as a debtor by the extension of the state's credit to private corporations, associations, or individuals. The state is not empowered to become a surety or guarantor of another's debts.

Marsh at 721-722, 467 N.W.2d at 851-852. Based on all of the above, it appears that pledging present and future local lodging taxes of the County to help secure a loan for the KVB, a private entity, violated Article XIII, § 3. Even though the KVB obtained the loan to assist and support the CCC, which is a public tourist attraction upon which a considerable amount of County and City taxes have been spent, the prohibition in XIII, § 3, would still preclude the County from pledging its revenues as security for the loan to the KVB.

Without procedures to ensure compliance with Article XIII, § 3, there is an increased risk for the unlawful use of County funds.

We recommend the County and the KVB implement procedures to prevent any future conflicts with Article XIII, § 3, of the Nebraska Constitution.

KVB Response: We appreciate the concern. We will continue to consult with our legal counsel and with the County and City concerning any possible conflicts with Art. III, § 3 of the Nebraska Constitution.

4. KVB Reporting

The KVB failed to provide the County with the annual report required by its agreement with KVB.

In October 2007, as noted in Comment #1 ("County Visitor Promotion and Improvement Funds") herein, the County entered into an agreement with the KVB for administration of the local lodging taxes collected. Section 7 of that agreement contains the following:

The Bureau shall submit to County, no less than annually, starting in May 2008 and any mutually agreed annual date thereafter, a written report and if requested, a personal staff report. Such report shall detail services and/or facilities funded by the Promotion and/or Improvement Funds that the Bureau has rendered to County.

Failure to submit the annual report required under the agreement has not only left the County largely unaware of how local lodging tax receipts have been expended by the KVB but also increased the risk for loss or misuse of those public funds.

We recommend the County and the KVB ensure compliance with all provisions of their agreement for the administration of local lodging tax funds, including the requirement for a report detailing the expenditure of those public monies.

KVB Response: While we have provided reports over the years to the County Board, and while we work closely with the County Board and believe the County to be largely well-informed about the expenditure of Buffalo County lodging tax receipts, we agree that we could do a better job of documenting our reporting and preserving these reports for review. We will strive to improve our annual reporting by preparing more detailed reports and carefully accounting the distinction between CVPF and CVIF funds. We sincerely appreciate the effort and thought expended in making useful comments and recommendations for shoring-up and improving upon our policies and procedures. We will use them to benefit our work for the County, the City and the rest of our public constituency.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis; therefore, it may not bring to light all existing weaknesses in the policies and procedures of the KVB, the County, or the City. Nevertheless, our objective is to use the knowledge gained of those entities to make comments and recommendations that we hope will prove useful.

Draft copies of this letter were furnished to the KVB, the County, and the City to provide for an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into the present letter. This communication is intended solely for the information and use of the KVB, the County, and the City. It is not intended to be, and should not be, used by any other party. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,

A handwritten signature in cursive script that reads "Mary Avery". The signature is written in black ink and is positioned to the left of the typed name.

Mary Avery
Special Audits and Finance Manager
Phone 402-471-3686
Mary.Avery@nebraska.gov

Kearney Visitor's Bureau
 Visitor Promotion Committee Payments for
 Special Events, Conventions, and Community Grants
 July 1, 2017, to December 31, 2018

Exhibit A

Date	Name	Memo	Debit	Credit
Special Events (Account 5470.1)				
7/1/2017	Buffalo County Fairgrounds	Buffalo County Fair sponsor-2017	\$ 2,500.00	
7/1/2017	NU Foundation	Blue/Gold Day sponsor	\$ 500.00	
7/24/2017	Kearney Soccer Club	Sponsor for Kearney invite in June	\$ 3,000.00	
7/26/2017	La Quinta	Huskerland Duals lodging	\$ 103.97	
7/31/2017	Kearney Area Chamber of Commerce	BBQ on the Bricks sponsor	\$ 2,000.00	
8/2/2017	Hy-Vee Food Store	Senior games refreshments	\$ 157.08	
8/3/2017	Hy-Vee Food Store	Senior games refreshments	\$ 81.83	
8/4/2017	BW Plus Mid Nebraska Inn & Suites	Senior Games coordinator	\$ 114.23	
8/4/2017	Hy-Vee Food Store	Senior games refreshments	\$ 154.25	
8/10/2017	Blue & Gold Baseball	Sponsor high school tournaments	\$ 1,200.00	
8/17/2017	Kearney Park & Recreation	Kearney Trail Run sponsor	\$ 100.00	
8/29/2017	Lips	NSAA State Cross Country postcards	\$ 34.39	
8/31/2017		Void ck-Kearney Competitive Girls Softball-Kearney Krush-(3/16)		\$ 250.00
8/31/2017	Mercado, Ali	Void Ali Mercado ck 3541, 3/2016		\$ 80.00
9/5/2017	Kearney Park & Recreation	Fall Blitz Volleyball Tournament	\$ 400.00	
9/5/2017	Alpha Xi Delta	NSAA duals wrestling cleanup-2017	\$ 200.00	
9/6/2017	Angus Burgers & Shakes	NSAA Cross Country & Duals mtg	\$ 118.55	
9/8/2017	UNK Athletics	NSAA State Cross Country Sponsorship	\$ 4,000.00	
9/8/2017	Kearney Country Club	NSAA State Cross Country-Facility fee	\$ 2,000.00	
9/8/2017	Nebraska School Activities Association	2017 NSAA State Cross Country sponsor	\$ 5,000.00	
9/22/2017	KACC	Sponsor for Oktoberfest	\$ 1,000.00	
9/25/2017	WalMart	UNK Cross Country-hand warmers	\$ 9.52	
9/25/2017	Arby's	UNK Cross Country Invite-meal	\$ 12.26	
9/26/2017	Kearney Country Club	NSAA State Cross Country-Extra \$500 for 2017 and \$500 for 2016	\$ 1,000.00	
9/29/2017	Daylight Donuts	State Cross Country volunteer donuts	\$ 137.98	
10/3/2017	Kearney Area Community Foundation	Dancing with the Stars donation	\$ 400.00	
10/9/2017	Gateway Farm Expo	Sponsorship for 2017 show	\$ 1,000.00	
10/13/2017	Awards Unlimited, Inc.	6 man football trophies	\$ 280.41	
10/16/2017	WalMart	NSAA State Cross Country mtg	\$ 32.41	
10/16/2017	Hy-Vee Food Store	NSAA State Cross Country mtg	\$ 9.98	
10/16/2017	Hy-Vee Food Store	NSAA State Cross Country mtg	\$ 10.00	
10/16/2017	Hy-Vee Food Store	NSAA State Cross Country mtg	\$ 9.99	
10/18/2017	Little Caesar's Pizza	NSAA State Cross Country mtg	\$ 192.00	
10/19/2017	Eileens	NSAA State Cross Country hospitality	\$ 32.25	
10/20/2017	SOS Portable Toilets	NSAA State Cross Country portable toilets	\$ 2,220.25	
10/20/2017	Barista's	NSAA State Cross Country volunteers	\$ 195.78	
10/23/2017	Candlewood Suites	NSAA State Cross Country lodging	\$ 1,484.47	
10/26/2017	Ultimate Bullriding Tour	PBR Challenge banner sponsor	\$ 1,500.00	
10/26/2017	Viaero Event Center, Inc.	Top Prospects game sponsor	\$ 8,000.00	
10/26/2017	Mr. Basketball	2018 sponsor for Mr & Miss Basketball	\$ 10,000.00	
10/26/2017	UNK Loper Wrestling	Holiday Inn Open Sponsorship	\$ 1,000.00	
10/26/2017	NCC	sponsor-2018	\$ 10,000.00	
10/26/2017	Navigator Motorcoaches, Inc.-K	NSAA State Cross Country shuttles	\$ 3,908.00	
10/30/2017	UNK Athletics-Cross Country	NCAA Div II Cross Country Regionals sponsor	\$ 5,000.00	
11/2/2017	Hyvee	6 man football - coolers	\$ 8.54	
11/2/2017	WalMart	NSAA State Cross Country supplies	\$ 140.91	
11/3/2017	Hy-Vee Food Store	NSAA State Cross Country coaches mtg	\$ 85.60	
11/3/2017	Kearney Country Club	State Cross Country snack	\$ 1.50	
11/3/2017	Eileens	NSAA State Cross Country coaches mtg	\$ 32.25	
11/6/2017	CopyCat	6 man championship programs	\$ 307.77	
11/8/2017	Platinum Awards & Gifts	6 man football coaches plaque	\$ 64.95	
11/8/2017	WalMart	6 Man football supplies	\$ 76.88	
11/9/2017	Little Caesar's Pizza	6 Man football pizza party	\$ 302.50	
11/9/2017	Eileens	6 Man football pizza party	\$ 42.75	
11/9/2017	Eileens	6 Man football pizza party	\$ 4.50	
11/10/2017	UNK Police & Parking Services	NSAA State Cross Country police/parking	\$ 1,083.75	
11/17/2017	Kearney Local	Reimb for insurance for night market	\$ 206.00	
11/17/2017	Daylight Donuts	Holiday Inn Open coaches mtg	\$ 59.13	
12/1/2017	University of Nebr at Kearney-Facilities	6 man football maintenance & materials	\$ 375.26	
12/1/2017	Kyoto	Auction item for Arch	\$ 35.00	
12/1/2017	Angus Burgers & Shakes	Auction item for Arch	\$ 25.00	

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Date	Name	Memo	Debit	Credit
12/7/2017	Ultimate Bullriding Tour	Void ck #4321-prior check was found		\$ 1,500.00
12/7/2017	4Imprint	Lunch coolers	\$ 1,524.42	
12/12/2017	Angus Burgers & Shakes	Top prospects mtg-lunch	\$ 92.54	
12/13/2017	UNK Police & Parking Services	6 Man football security	\$ 56.25	
12/14/2017	Kearney Raceway Park	2017 Season sponsorship	\$ 3,000.00	
12/15/2017	Ultimate Bullriding Tour	PBR Challenge banner sponsor-replace lost ck #4264	\$ 1,500.00	
12/19/2017	Paypal	Jersey for UHL Prospects game-VIP trip winner	\$ 259.00	
1/2/2018	Mega Promotions	Sponsor Mega Monster truck show	\$ 500.00	
1/3/2018	Expression Wear	Top Prospects jersey - VIP trip winner	\$ 17.12	
1/5/2018	WalMart	Gift bags-USHL Hockey	\$ 59.68	
1/8/2018	Arby's	Top Prospects meal-Lynelle & Krystal	\$ 7.85	
1/9/2018	Viaero Event Center, Inc.	Food-USHL Hockey	\$ 173.26	
1/10/2018	Daylight Donuts	UNK Midwest Duals	\$ 295.68	
1/10/2018	WalMart	UNK Midwest Duals	\$ 62.17	
1/18/2018		Transfer excess proceeds from KVB for State Cross Country expenses		\$ 287.36
1/18/2018		Proceeds from KVB for State Cross Country to cover expenses		\$ 5,000.00
2/5/2018	UNK Winter Forensics Tournament	Hospitality room	\$ 250.00	
2/6/2018	Central Nebraska Auto Club	Sponsor indoor auto & bike show	\$ 500.00	
2/13/2018	Huskerland Wrestling	Huskerland Duals & AAU Sponsor	\$ 1,000.00	
2/13/2018	Huskerland Wrestling	Huskerland State Sponsor	\$ 1,000.00	
2/13/2018	Daylight Donuts	NSAA duals wrestling	\$ 207.50	
2/21/2018	Hy-Vee Food Store	NSAA Dual wrestling	\$ 201.52	
2/21/2018	WalMart	NSAA Dual wrestling	\$ 228.69	
2/22/2018	WalMart	NSAA wrestling duals-water	\$ 24.80	
2/23/2018	CashWa	NSAA Wrestling Duals	\$ 153.55	
2/23/2018	CashWa	NSAA Wrestling Duals	\$ 703.51	
2/23/2018	KBKS Invest.	NSAA Wrestling duals-meal	\$ 10.34	
2/23/2018	Eileens	NSAA wrestling duals	\$ 46.50	
2/24/2018	Runza Restaurant-Kearney Southeast	NSAA Wrestling duals-volunteers & Officials	\$ 1,575.00	
2/24/2018	Little Caesar's Pizza	NSAA Dual wrestling meals for trainers	\$ 33.72	
2/26/2018	Holiday Inn Express	Lodging for NSAA State Dual Wrestling	\$ 4,568.75	
2/26/2018	Best Western Plus Mid Nebr Inn & Suites	Lodging for SW Baptist mens & womens basketball	\$ 1,975.43	
2/28/2018	Kearney Area Chamber of Commerce	Eblast for USHL Top Prospects	\$ 75.00	
3/2/2018	University of Nebr at Kearney-Facilities	NSAA Wrestling duals	\$ 1,740.32	
3/5/2018	Bailey, Andria	NSAA Wrestling duals ticket taker	\$ 126.50	
3/5/2018	Babl, Jeff	NSAA Wrestling duals ticket taker	\$ 132.25	
3/5/2018	Ceja, Saul	NSAA Wrestling duals ticket taker	\$ 55.00	
3/5/2018	Dostal, Bailey	NSAA Wrestling duals ticket taker	\$ 50.00	
3/5/2018	Jurgensen, Carleen	NSAA Wrestling duals ticket taker	\$ 138.00	
3/5/2018	Hart, Alex	NSAA Wrestling duals ticket taker	\$ 135.00	
3/5/2018	Slater, Olivia	NSAA Wrestling duals ticket taker	\$ 70.00	
3/5/2018	Weeks, Josh	NSAA Wrestling duals ticket taker	\$ 210.00	
3/5/2018	Weeks, Melissa	NSAA Wrestling duals ticket taker	\$ 121.00	
3/5/2018	Wright, Aaron	NSAA Wrestling Duals ticket seller	\$ 180.00	
3/5/2018	Ally B Designs	Cruise Nite postcards	\$ 243.96	
3/7/2018	Fort Kearny Outdoor Expo	Outdoor Expo sponsor	\$ 1,000.00	
3/12/2018	Holiday Inn Express	Huskerland Duals lodging	\$ 1,700.00	
3/14/2018	Memorial Field Sign Program	sponsor for sign at Memorial Field-3 yr contract-3rd year	\$ 350.00	
3/15/2018	Ally B Designs	CNAC indoor auto show postcards	\$ 133.75	
3/16/2018	Viaero Event Center, Inc.	Sponsor Ft. Kearney Conf Basketball/Wrestling	\$ 1,000.00	
3/16/2018	Midwest Classic Events	Mat Cats sponsor	\$ 1,000.00	
3/16/2018	Kearney Catholic Wrestling Club	Sponsor for tournament	\$ 200.00	
3/16/2018	Motorcycle Show & Swap Meet	sponsor for show & swap meet	\$ 500.00	
3/16/2018	Buffalo County Fairgrounds	Huskerland wrestling duals/AAU facility fee	\$ 3,000.00	
3/16/2018	Buffalo County Fairgrounds	Huskerland wrestling State facility fee	\$ 4,000.00	
3/16/2018	Midwest Classic Events	Huskerland wrestling duals/AAU & State mat set up/tear down	\$ 4,000.00	
3/16/2018	Midwest Classic Events	Midwest Classic Wrestling sponsor	\$ 5,000.00	
3/16/2018	UNK Loper Wrestling	UNK Midwest Duals	\$ 4,000.00	

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Date	Name	Memo	Debit	Credit
3/16/2018	Kearney Area Community Found-Tri-City BMX	Sponsor Tri-City BMX Triple Points Race	\$ 550.00	
3/16/2018	UNK Volleyball	Sponsor 3 tournaments in 2018	\$ 1,000.00	
3/16/2018	Kearney Competitive Girls Softball Assoc.	Sponsor Kearney Krush Spring Fling softball tourn.	\$ 250.00	
3/16/2018	Kearney Soccer Club	Sponsor for Kearney Spring Fling Soccer Tourn.	\$ 2,500.00	
3/22/2018	Chartwells	NSAA State Speech hospitality	\$ 1,141.16	
3/22/2018	Comfort Inn	NSAA State Speech lodging	\$ 159.88	
3/22/2018	Eileens	NSAA State Speech	\$ 55.50	
3/23/2018	BW Plus Mid Nebraska Inn & Suites	NSAA State speech lodging	\$ 2,969.98	
3/23/2018	Yanda's Music	Projector-wrestling	\$ 80.25	
3/23/2018	Eileens	NSAA State Speech	\$ 55.50	
3/26/2018	Runza Restaurant-Kearney Southeast	NSAA State Speech	\$ 2,391.00	
3/26/2018	Nebraska USBC	USBC Men's Bowling Tournament sponsor	\$ 2,000.00	
3/26/2018	Holiday Inn Express	Huskerland State lodging	\$ 1,598.66	
3/26/2018	Holiday Inn Express	NSAA State Speech	\$ 319.76	
3/28/2018	Amazon.Com	Wrestling movie screens	\$ 556.38	
3/29/2018	Chartwells	NSAA State Speech hospitality	\$ 1,141.16	
3/30/2018	Daylight Donuts	Wrestling	\$ 62.25	
3/31/2018	Fritzen, Lynelle	NSAA State speech meal	\$ 6.00	
3/31/2018	Daylight Donuts	Wrestling	\$ 62.25	
4/3/2018	Prairie Ranger Army ROTC	NSAA Wrestling duals security	\$ 550.00	
4/3/2018	UNK Football	NSAA Duals Wrestling mat set up & tear down	\$ 750.00	
4/3/2018	UNK Loper Wrestling	NSAA dual wrestling set up	\$ 750.00	
4/3/2018	KACC-Buffalo Bucks	NSAA State Duals wrestling-Kelsey Knehans	\$ 40.00	
4/4/2018	BW Plus Mid Nebraska Inn & Suites	Huskerland State lodging	\$ 2,673.00	
4/6/2018	UNK Police & Parking Services	NSAA State Dual wrestling championships	\$ 1,660.00	
4/18/2018	Kearney High School	Sponsor District Music Contest	\$ 250.00	
4/18/2018	Kearney Area Animal Shelter	Fundraiser-matching funds from staff	\$ 70.00	
4/18/2018	Loper Legacy Fund	KVB share of 2 wrestling mats	\$ 5,000.00	
4/26/2018	Fort Kearny Shooting Sports Association	Sponsor USAYESS State Shoot	\$ 300.00	
5/10/2018	Buffalo County Fairgrounds	Huskerland clean up fees	\$ 900.00	
5/10/2018	Kearney American Legion Baseball	sponsor for Game	\$ 250.00	
5/24/2018	KCGSA	Sponsor Kearney Classic Girls softball tournament	\$ 500.00	
5/25/2018	Holiday Inn, Kearney	NSAA Boys state golf lodging	\$ 1,062.50	
5/27/2018	Central Nebraska Auto Club	Sponsor for Cruise Nite	\$ 1,000.00	
5/29/2018	Kiwanis Golf Tournament	2018 Kiwanis golf tournament sponsor	\$ 100.00	
6/1/2018	Kearney Country Club	NSAA State Golf lunches for volunteers	\$ 750.00	
6/1/2018	Kearney Country Club	NSAA State Golf green fees	\$ 712.00	
6/1/2018	Hy-Vee Food Store	NSAA State Golf hospitality	\$ 27.50	
6/1/2018	Daylight Donuts	NSAA State Golf hospitality	\$ 62.25	
6/1/2018	Daylight Donuts	NSAA State Golf hospitality	\$ 65.76	
6/1/2018	Kearney Country Club	State Golf snack	\$ 6.00	
6/1/2018	Hobby Lobby	Shrine Bowl parade stickers	\$ 7.51	
6/1/2018	CopyCat	Shrine Bowl parade car sign	\$ 31.57	
6/1/2018	WalMart	Outdoor expo supplies	\$ 40.70	
6/2/2018	Runza Restaurant-Kearney Southeast	Lunch-Shrine Bowl	\$ 15.00	
6/4/2018	Kearney Soccer Club	Sponsor for Trius Kearney Invitational	\$ 3,000.00	
6/4/2018	Buffalo County Agricultural Association	Sponsor 2018 Mini hereford Jr National show	\$ 2,500.00	
6/4/2018	Nebraska Lions All-Star Golf Tournament	Sponsor Lions All-Star Golf tournament	\$ 200.00	
6/4/2018	Midwest Classic Events	Sponsor UNK Wrestling camps	\$ 500.00	
6/4/2018	KRVN-AM	Shrine Bowl radio ad	\$ 102.00	
6/5/2018	Buffalo County Agricultural Association	Sponsor Platte Valley Cutters Shows-3 @ \$500 each	\$ 1,500.00	
6/5/2018	Buffalo County Agricultural Association	Sponsor Nebraska Horse Club	\$ 800.00	
6/5/2018	Buffalo County Agricultural Association	Buffalo County Fair sponsor	\$ 3,000.00	
6/5/2018	Nebraska Top Ten Volleyball Tourn.	Sponsor for tournament for 2018	\$ 500.00	
6/5/2018	Art in the Park	sponsor-2018-Art in the Park	\$ 500.00	
6/5/2018	Shrine Bowl of Nebraska, Inc.	Shrine Bowl Hospitality Sponsor	\$ 1,000.00	
6/5/2018	All-Star Masonic Band	Sponsor Masonic Band	\$ 1,000.00	
6/6/2018	Nebraska Jr. Hereford Association	Sponsor for Jr. Hereford Show	\$ 2,000.00	
6/8/2018	Holiday Inn, Kearney	Heritage Days lodging for bands	\$ 913.52	
6/13/2018	University of Nebr at Kearney-Facilities	Shrine Bowl-facility fees	\$ 2,745.00	
6/13/2018	UNK Police & Parking Services	Shrine Bowl parking	\$ 1,450.00	

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Date	Name	Memo	Debit	Credit
6/14/2018	UNK Softball Association	Sponsor 2018 UNK High School softball tourn.	\$ 300.00	
6/18/2018	Nebraska School Activities Association	2018 NSAA Boys State Golf Championship-expenses for helpers	\$ 1,256.00	
6/19/2018	Meadowlark Hills	Jr Golf-lunch	\$ 6.00	
6/26/2018	Kearney Little League	Sponsor-U10 USSSA state baseball championship	\$ 500.00	
6/30/2018	Jasnoch, Roger	Misc expenses	\$ 30.00	
7/1/2018	Casey's	Fuel gift card-Little League officials	\$ 50.00	
7/1/2018	Casey's	Rebate		\$ 0.50
7/6/2018	Kearney Park & Recreation	Sponsor for 5k-Kearney Trail Run	\$ 100.00	
7/10/2018	Cunningham's Journal	Meal-NSAA wrestling duals	\$ 71.87	
7/16/2018	Kearney Area Community Foundation	Tri City BMX Cruist Nite race	\$ 25.00	
7/31/2018	BW Plus Mid Nebraska Inn & Suites	UNK Softball camp	\$ 248.98	
8/1/2018	Hy-Vee Food Store	Senior games	\$ 216.30	
8/2/2018	CashWa	Senior games supplies	\$ 55.53	
8/3/2018	Hy-Vee Food Store	Senior games	\$ 198.39	
8/3/2018	WalMart	Senior games	\$ 37.01	
8/3/2018	Hy-Vee Food Store	Senior games food	\$ 157.84	
8/4/2018	Holiday Inn, Kearney	Senior Games	\$ 212.50	
8/6/2018	Hy-Vee Food Store	Senior games	\$ 74.82	
8/7/2018	Cunningham's Journal	6 Man football	\$ 63.47	
8/8/2018	Maverick Media Promotions	Drone footage-senior games	\$ 327.71	
8/13/2018	The Egg & I	Wrestling-Marc	\$ 32.57	
8/14/2018	Amazon.Com	Wheel generator-Cross Country	\$ 32.79	
8/29/2018	Kearney Park & Recreation	Sponsor for Fall Blitz Volleyball Tourn.	\$ 400.00	
8/29/2018	Buffalo County 4-H Shooting Sports	Sponsor State 4-H Air rifle & BB gun championship	\$ 750.00	
8/30/2018	Central Nebraska Baseball Assoc. (CNBA)	Sponsor 2 baseball tournaments	\$ 1,000.00	
9/2/2018	Apple Market	Labor Day Festivities	\$ 213.26	
9/5/2018	KCGSA	Sponsor Fall Blitz softball tournament	\$ 250.00	
9/10/2018	Kearney Country Club	NSAA State Cross Country facility rental fee	\$ 2,500.00	
9/10/2018	UNK Athletics-Cross Country	NSAA State Cross Country sponsor	\$ 4,000.00	
9/10/2018	Nebraska School Activities Association	NSAA State Cross Country sponsor	\$ 5,000.00	
9/10/2018	Kearney Raceway Park-Schweitzer	2018 Season sponsor	\$ 3,000.00	
9/11/2018	KACC	Sponsor for Oktoberfest	\$ 1,000.00	
9/13/2018		Record 7/11/18 payment for Patriot Park under correct category	\$ 40,000.00	
9/19/2018	Cunningham's Journal	NSAA State Cross Country mtg	\$ 31.59	
10/5/2018	Daylight Donuts	NSAA State Cross Country	\$ 155.62	
10/12/2018	Enterprise Rent-a-Car	NSAA State softball rental car	\$ 81.73	
10/17/2018	Little Caesar's Pizza	NSAA State Cross Country Volunteer mtg	\$ 222.00	
10/17/2018	WalMart	NSAA State Cross Country volunteer mtg	\$ 105.44	
10/18/2018	Eileens	NSAA State Cross Country hospitality	\$ 32.25	
10/18/2018	WalMart	NSAA State Cross Country hospitality	\$ 39.13	
10/19/2018	Barista's	NSAA State Cross Country hospitality	\$ 182.33	
10/22/2018	Candlewood Suites	NSAA State Cross Country lodging	\$ 1,383.72	
10/22/2018	SOS Portable Toilets	NSAA State Cross Country portable toilets	\$ 2,220.25	
10/23/2018	Navigator Motorcoaches, Inc.-K	NSAA State Cross Country shuttles-2018	\$ 3,908.00	
10/25/2018	Nebraska School Activities Association	NSAA 6 Man Football Championship	\$ 3,000.00	
10/25/2018	UNK Loper Wrestling	Holiday Inn Open Wrestling	\$ 1,000.00	
10/25/2018	Ultimate Bullriding Tour	2018 PBR Sponsor	\$ 1,500.00	
10/25/2018	Mr. Basketball	2019 sponsor for Mr & Miss Basketball	\$ 10,000.00	
10/25/2018	UNK Loper Wrestling	2019 UNK Midwest Duals sponsor	\$ 4,000.00	
10/25/2018	Kearney Catholic Wrestling Club	Sponsor for tournament-2019	\$ 200.00	
10/25/2018	NCC	sponsor-2019	\$ 10,000.00	
10/25/2018	Midwest Classic Events	2019 Mat Jam Sponsor	\$ 1,000.00	
10/25/2018	UNK Volleyball	2019 UNK Volleyball Tournament Sponsor	\$ 1,000.00	
10/25/2018	UNK Loper Wrestling	2019 NCAA Wrestling Super Regionals	\$ 5,000.00	
10/25/2018	Kearney Mat Cats	Sponsor Mat Cats Wrestling tourn.-2019	\$ 200.00	
10/25/2018	Motorcycle Show & Swap Meet	sponsor for show & swap meet-2019	\$ 500.00	
10/25/2018	Midwest Classic Events	2019 Huskerland Wrestling Duals	\$ 4,000.00	
10/25/2018	Midwest Classic Events	2019 Midwest Classic Wrestling Sponsor	\$ 5,000.00	
10/25/2018	Kearney Area Community Found-Tri-City BMX	2019 Sponsor for Tri City BMX Season	\$ 800.00	

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Date	Name	Memo	Debit	Credit
10/25/2018	Buffalo County Agricultural Association	Sponsor for Oct 2018, April & May 2019 Platte Valley Cutters	\$ 1,500.00	
10/25/2018	Buffalo County Agricultural Association	2019 Huskerland State Facility Rental	\$ 4,000.00	
10/25/2018	Buffalo County Agricultural Association	2019 Huskerland Duals Facility Rental	\$ 3,000.00	
10/25/2018	Buffalo County Agricultural Association	2019 NSAA Duals Wrestling facility rental & other items	\$ 6,000.00	
10/25/2018	Huskerland Wrestling	Huskerland State Sponsor-2019	\$ 1,000.00	
10/25/2018	Huskerland Wrestling	Huskerland Duals/AAU Wrestling Sponsor-2019	\$ 1,000.00	
10/30/2018		Void CK#4397, 3/15/18, to Best Western Plus-check lost		\$ 1,975.43
10/30/2018	Best Western Plus Mid Nebr Inn & Suites	Lodging for SW Baptist mens & womens basketball(Original check was lost and this is reissued)	\$ 1,975.43	
10/31/2018	Fritzen, Lynelle	NSAA State softball expenses	\$ 13.52	
10/31/2018	Fritzen, Lynelle	NSAA State Cross Country mtg-ice	\$ 6.57	
11/12/2018	NU Foundation	Blue/Gold Day sponsor	\$ 500.00	
11/12/2018	UNK Police & Parking Services	NSAA State Cross Country parking	\$ 981.25	
11/13/2018	University of Nebr-Kearney-Mannie Reinsch	NCAA DII Central Reg Volleyball sponsorship	\$ 1,000.00	
11/13/2018	WalMart	NCAA Central Regional Volleyball supplies	\$ 231.16	
11/15/2018	WalMart	NCAA Central Regional Volleyball supplies	\$ 119.54	
11/15/2018	WalMart	6 Man Football Championships	\$ 167.53	
11/15/2018	Little Caesar's Pizza	6 Man Football Championships	\$ 360.00	
11/15/2018	Little Caesar's Pizza	6 Man Football Championships	\$ 120.00	
11/16/2018	Kwik Stop	6 Man Football Championships	\$ 8.17	
11/16/2018	WalMart	Holiday Inn Open	\$ 63.36	
11/16/2018	WalMart	Holiday Inn Open	\$ 28.82	
11/17/2018	Daylight Donuts	Wrestling	\$ 83.00	
11/26/2018	Central Nebraska Baseball Assoc. (CNBA)	Baseball tournaments rained out-void		\$ 1,000.00
12/5/2018	KACC	Sponsor for Holiday Reception	\$ 300.00	
12/6/2018	Fort Kearny Outdoor Expo	Outdoor Expo sponsor-2019	\$ 1,000.00	
12/10/2018	Cornhole Classic	Sponsor Cornhole Classic	\$ 1,000.00	
12/31/2018	Fritzen, Lynelle	Regional v-ball/6 man lunch	\$ 5.40	
12/31/2018	Fritzen, Lynelle	Eileens Cookies-6 Man Hospitality	\$ 29.50	
5470.1 Special Events Total			\$ 319,489.34	\$ 10,093.29
Community Grants (Account 5490.1)				
7/1/2017	Viaero Event Center, Inc.	Committed Funds-Viaero Event Center-2017-18	\$ 14,000.00	
7/24/2017	Kearney Area Community Found-Impact Art	Platte River Mural Donation sponsor	\$ 2,000.00	
8/25/2017	Buffalo County Historical Society	Grant request (5 of 5 payments)	\$ 3,000.00	
9/6/2017	Merryman Performing Arts Center	Digital billboard	\$ 1,500.00	
9/6/2017	Museum of Nebraska Art	Support adv for arts & cultural events	\$ 2,000.00	
9/8/2017	Crane River Theater Company	Grant funds requested	\$ 1,000.00	
10/1/2017	Ravenna Economic Development	Lake improvement (2 of 5, total \$8500)	\$ 1,700.00	
10/27/2017	Merryman Performing Arts Center	Support Oct. show	\$ 100.00	
12/11/2017	The World Theatre	Sponsor Movie "Home Alone"	\$ 1,000.00	
1/16/2018	City of Kearney	Overflow parking for Patriot Park	\$ 25,000.00	
2/10/2018	Kearney Area Community Foundation	Sponsor for 2018 Wine & Jazz Leadership Foundation event	\$ 1,000.00	
2/27/2018	Nebraska Firefighters Foundation	Matching funds pd in full-Total for 2017-18 \$25,000	\$ 10,325.03	
2/27/2018	Gibbon American Legion Riders	Crane breakfast sponsor	\$ 250.00	
3/1/2018	Museum of Nebraska Art	Sponsor-Spirit: A Celebration of Art in the Heartland 2018	\$ 1,000.00	
3/6/2018	Kearney Area Community Found-Veterans	Central Nebr Vets Memorial	\$ 50,000.00	
3/9/2018	Rowe Sanctuary	Crane season sponsor	\$ 2,000.00	
3/15/2018	Gateway Farm Expo	Sponsor for 50 year celebration	\$ 1,000.00	
3/15/2018	KACC	Sponsor for Centennial celebration	\$ 1,000.00	
4/1/2018	Buffalo County Agricultural Association	Exposure signs (3rd of 3 payments)	\$ 1,000.00	
4/5/2018	Fort Kearney PRD Board	Donation-Crane watch program	\$ 500.00	
4/30/2018	Crane River Theater Company	Grant funds requested-2018 season	\$ 3,000.00	
5/15/2018	MONA	Sounds of Summer	\$ 500.00	

Kearney Visitor's Bureau
 Visitor Promotion Committee Payments for
 Special Events, Conventions, and Community Grants
 July 1, 2017, to December 31, 2018

Exhibit A

Date	Name	Memo	Debit	Credit
5/30/2018	Kearney Area Chamber of Commerce	Sponsor Golf Classic	\$ 150.00	
6/30/2018		Adjusting entry-deferred exp-Cope Stadium turf replacement	\$ 20,000.00	
6/30/2018		Adjusting entry-deferred exp-Central Community College	\$ 30,000.00	
6/30/2018		Adjusting entry-deferred exp-Ravenna Economic Development	\$ 5,100.00	
6/30/2018		Adjusting entry-deferred exp-Rowe Sanctuary	\$ 75,000.00	
6/30/2018		Adjusting entry-deferred exp-Patriot Park	\$ 40,000.00	
6/30/2018		Adjusting entry-deferred exp-UNK Athletics	\$ 10,000.00	
7/11/2018	United Way of the Kearney Area	Freedom Fest sponsor	\$ 1,000.00	
7/15/2018	Kearney Whitewater Association	Donation-Phases II & III	\$ 1,000.00	
7/19/2018	Merryman Performing Arts Center	Digital billboard adv.	\$ 1,750.00	
7/19/2018	Museum of Nebraska Art	Kearney Cultural Partners-statewide advertising	\$ 2,200.00	
7/19/2018	Ravenna Chamber of Commerce	Advertising expenses for Annevar	\$ 2,500.00	
7/19/2018	Kearney Raceway Park	Assistance in purchasing 2 dial in time boards	\$ 2,500.00	
8/1/2018	Gateway Farm Expo	Exhibit breakfast sponsor	\$ 1,000.00	
9/1/2018	UNK Athletics	2018-19 commit (5 of 5 years)	\$ 10,000.00	
10/1/2018	Viaero Event Center, Inc.	Venue Coalition annual membership fee	\$ 14,000.00	
10/25/2018	Buffalo County Fairgrounds	2018-19 Exposure	\$ 2,000.00	
10/25/2018	Kearney Area Children's Museum	Community grant commitment-2018-19	\$ 1,000.00	
10/25/2018	Kearney Community Theatre	Committed funds-2018-19	\$ 500.00	
10/25/2018	Rowe Sanctuary	Crane season sponsor-2018-19	\$ 2,000.00	
10/25/2018	Buffalo County Historical Society	Building fund (\$1000/yr for 5 years beginning in 2018-19)	\$ 5,000.00	
10/25/2018	World Theatre Foundation	Committed funds-2018-19	\$ 1,000.00	
10/25/2018	Frank House	promotion-grant funds-2018-19	\$ 1,000.00	
10/25/2018	Viaero Event Center, Inc.	2019 Ft. Kearny Conference Basketball	\$ 1,000.00	
12/11/2018	UNK Foundation	write off payable account-all paid	\$ 20,000.00	
12/11/2018	UNK Athletics	Clear account as all paid		\$ 20,000.00
12/19/2018	Kearney Area Community Found-Pickle Ball	Pickle Ball Courts	\$ 5,000.00	
12/19/2018	Buffalo County Fairgrounds	Sponsor for promotions (1st of 3 payments)	\$ 25,000.00	
12/19/2018	Buffalo County Historical Society	Sign for building	\$ 5,000.00	
12/19/2018	City of Kearney	Patriot Park (1st of 10 payments, Total \$100.00)	\$ 10,000.00	
12/19/2018	World Theatre Foundation	Upgrades of facility (1st of 2 annual payments, Total \$15,000)	\$ 7,500.00	
12/19/2018	ESU 10	One defibrillator	\$ 1,700.00	
5490.1 Community Grants Total			\$ 426,775.03	\$ 20,000.00
Convention (Account 5200.1)				
7/10/2017	Nebraska Council of School Administrators	convention sponsor	\$ 500.00	
7/10/2017	Nebraska Statewide EMS Summer	Sponsor for convention	\$ 1,500.00	
7/18/2017	Nebraska Tourism Commission	Conference sponsor	\$ 750.00	
7/31/2017	Universal Information Services, Inc.	newsclips-July	\$ 124.60	
8/4/2017	Nebraska Grazing Conference	convention sponsor	\$ 300.00	
8/4/2017	Farm Journal Media	convention sponsor	\$ 500.00	
8/31/2017		Nebraska Statewide EMS 5/2015-Void		\$ 1,500.00
8/31/2017		Nebraska Sheriff's Assoc/POAN 10/2015-void		\$ 1,000.00
8/31/2017		Nebraska Counseling Assoc 10/2015-void		\$ 200.00
8/31/2017		Nebraska Chapter of Wildlife Soc. 3/2016-void		\$ 100.00
8/31/2017		Nebraska School Nutrition Assoc 6/2016-void		\$ 800.00
8/31/2017	Nebraska Statewide EMS Summer	Sponsor for convention-from 2015 as previous check never cleared bank	\$ 1,500.00	
8/31/2017	Nebraska School Nutrition Association	convention sponsor-2016 convention as previous check didn't clear bank	\$ 800.00	
8/31/2017	Nebraska Chapter of Wildlife Society	convention sponsor-2016 convention as previous check didn't clear bank	\$ 100.00	
8/31/2017	Nebraska Sheriff's Association/POAN	sponsor for conv.-2015 convention as previous check didn't clear bank	\$ 1,000.00	
8/31/2017	Farm Journal Media	convention cancelled-void ck #4161		\$ 500.00
8/31/2017	Universal Information Services, Inc.	newsclips-Aug.	\$ 144.20	
8/31/2017	Alpha Xi Delta	Void-Alpha Xi Delta, Ck 3514, 3/2016		\$ 200.00
9/7/2017	Nebraska Counseling Association	sponsor for convention-reissued from 10/7/15 conf.	\$ 200.00	

Kearney Visitor's Bureau
 Visitor Promotion Committee Payments for
 Special Events, Conventions, and Community Grants
 July 1, 2017, to December 31, 2018

Exhibit A

Date	Name	Memo	Debit	Credit
9/7/2017	Western Section of IAEI	Sponsor convention	\$ 2,000.00	
9/7/2017	Nebraska Land and Title	sponsor for convention	\$ 400.00	
9/7/2017	Nebraska State Volunteer Firefighters	convention sponsor	\$ 1,500.00	
9/13/2017	Nebraska Association of Mathematics	Sponsor for convention	\$ 500.00	
9/19/2017	Nebraska Association of Resource District	sponsor for convention	\$ 250.00	
9/30/2017	Universal Information Services, Inc.	newsclips-Sept	\$ 158.20	
10/2/2017	Nebraska High School Rodeo Association	Sponsor for fall banquet	\$ 500.00	
10/2/2017	Nebraska Department of Transportation	Convention sponsor	\$ 1,000.00	
10/2/2017	County Veteran Service Officers	sponsor for convention	\$ 300.00	
10/2/2017	The Buckle	convention sponsor-2017	\$ 4,000.00	
10/2/2017	Nebraska Sheriff's Association/POAN	sponsor for conv.-2017	\$ 1,000.00	
10/2/2017	People First of Nebraska	convention sponsor	\$ 500.00	
10/10/2017	Amazon.Com	Nametags	\$ 371.58	
10/12/2017	Amazon.Com	Nametags	\$ 382.70	
10/12/2017	Eakes Office Solutions	name badges	\$ 39.38	
10/13/2017	Nebraska Volunteer Firefighters Assoc	Sponsor for convention	\$ 300.00	
10/17/2017	Eakes Office Solutions	name badges	\$ 473.26	
10/30/2017	AWWA, APWA, NWEA	sponsor for convention	\$ 1,250.00	
10/30/2017	Nebraska Weed Control Association	convention sponsor	\$ 300.00	
10/30/2017	Nebraska Cooperative Extention Assoc.	Sponsor for convention	\$ 450.00	
10/30/2017	Nebraska State Snowmobile Association	Convention sponsor	\$ 150.00	
10/30/2017	University of Nebraska-Lincoln Extension	Convention sponsor	\$ 800.00	
10/30/2017	North American Falconers Assoc	convention sponsor	\$ 5,000.00	
10/30/2017	Nebraska Association of County Officials	Conference sponsor	\$ 10,000.00	
10/30/2017	Nebraska Cattlemen	sponsor for conv.	\$ 1,000.00	
10/30/2017	Nebraska Farm Bureau Federation	sponsor for convention	\$ 750.00	
10/31/2017	Universal Information Services, Inc.	newsclips-Oct.	\$ 136.50	
11/13/2017	Ramada Inn	Antique Show & Vintage Market food	\$ 252.49	
11/30/2017	Universal Information Services, Inc.	newsclips-Nov.	\$ 127.40	
12/1/2017	Nebraska Phi Beta Lambda	convention sponsor	\$ 100.00	
12/1/2017	Ramada Inn	Antique Show & Vintage Market food-2nd half	\$ 252.49	
12/31/2017	Universal Information Services, Inc.	newsclips-Dec.	\$ 93.80	
1/2/2018	Amazon.Com	name badges	\$ 123.35	
1/5/2018	Nebraska Fair Managers Association	Convention sponsor	\$ 4,000.00	
1/5/2018	Antique Show & Vintage Market	Convention sponsor	\$ 200.00	
1/5/2018	Great Plains United Methodist Conference	Convention sponsor	\$ 5,000.00	
1/5/2018	Nebraska Aviation Council	Convention sponsor	\$ 200.00	
1/5/2018	Assemblies of God	convention sponsor	\$ 750.00	
1/5/2018	Nebraska Land Improvement Contractors	convention sponsor	\$ 700.00	
1/5/2018	Nebraska United Muzzleloaders Association	Convention sponsor	\$ 500.00	
1/26/2018	Assemblies of God	void ck #4326-no convention scheduled		\$ 750.00
1/26/2018	Professional Surveyors Association	sponsor for convention	\$ 300.00	
1/26/2018	Grand Lodge A.F. & A.M. of Nebraska	convention sponsor	\$ 1,000.00	
1/26/2018	Nebraska Well Drillers/NE on Site Water	convention sponsor	\$ 1,000.00	
1/26/2018	Nebraska Concrete & Aggregate Association	convention sponsor	\$ 300.00	
1/26/2018	Nebraska Pheasants Forever	convention sponsor	\$ 600.00	
1/26/2018	Nebraska State Reading Association	convention sponsor	\$ 1,000.00	
1/29/2018	Nebraska Agricultural Technologies Assoc.	convention sponsor	\$ 300.00	
1/31/2018	Universal Information Services, Inc.	newsclips-Jan.	\$ 116.20	
2/1/2018	JackRabbit Systems, Inc.	Annual lease for hotel listings	\$ 6,100.00	
2/22/2018	Amazon.Com	name badges	\$ 1,281.30	
2/28/2018	Universal Information Services, Inc.	newsclips-Feb	\$ 140.70	
3/5/2018	Audubon Nebraska Crane Festival	Sponsor convention	\$ 2,000.00	
3/5/2018	Brain Injury Association of Nebraska	sponsor for convention	\$ 400.00	
3/5/2018	C.I.T.I.	convention sponsor	\$ 1,000.00	
3/5/2018	Grow Nebraska	Sponsor for conv.	\$ 250.00	
3/5/2018	Nebraska Bowhunters Association	Convention sponsor	\$ 250.00	
3/5/2018	Nebraska Dept of Transport-Engineering	sponsor for convention	\$ 750.00	
3/5/2018	Nebraska Phi Beta Lambda	convention sponsor	\$ 100.00	
3/5/2018	Nebraska Rural Water Association	Sponsor for convention	\$ 1,500.00	
3/5/2018	Nebraska Planning & Zoning Association	conv sponsor	\$ 600.00	

Kearney Visitor's Bureau
 Visitor Promotion Committee Payments for
 Special Events, Conventions, and Community Grants
 July 1, 2017, to December 31, 2018

Exhibit A

Date	Name	Memo	Debit	Credit
3/27/2018	Platinum Awards & Gifts	Ribbons	\$ 359.06	
3/28/2018	Amazon.Com	name badges	\$ 761.09	
3/31/2018	Universal Information Services, Inc.	newsclips-March	\$ 149.10	
4/2/2018	Grand York Rite	convention sponsor	\$ 1,000.00	
4/2/2018	Nebraska Elks Association	Convention sponsor	\$ 500.00	
4/2/2018	Nebraska District Lutheran Missouri Synod	Annual convention sponsor	\$ 500.00	
4/2/2018	Nebraska Weed Control Association	convention sponsor	\$ 300.00	
4/2/2018	FBINAA-Nebraska, Inc.	convention sponsor	\$ 300.00	
4/2/2018	Center for Great Plains Studies	Convention sponsor	\$ 1,000.00	
4/2/2018	Knights of Columbus	convention sponsor	\$ 2,000.00	
4/2/2018	Nebraska Academy of Physician Assistants	Convention sponsor	\$ 600.00	
4/2/2018	USFWS/Attn Dwayne	Convention sponsor	\$ 750.00	
4/2/2018	NCAMA Jail Standards	sponsor convention	\$ 500.00	
4/2/2018	Nebraska HealthCare Association	convention sponsor	\$ 700.00	
4/2/2018	Nebraska DeMolay	Sponsor for convention	\$ 100.00	
4/2/2018	Ramada Inn	Sponsor for show-USFWS Wage grade workshop	\$ 750.00	
4/9/2018	District 24 Toastmasters	Convention sponsor	\$ 300.00	
4/24/2018	USFWS/Attn Dwayne	Void ck #4487 and re-issue to Ramada Inn		\$ 750.00
4/24/2018	Nebraska Association of Meat Processors	sponsor for convention	\$ 250.00	
4/30/2018	Universal Information Services, Inc.	newsclips-April	\$ 191.40	
5/1/2018	Disabled American Vets	sponsor	\$ 250.00	
5/1/2018	LECC Criminal Justice	sponsor for conv.	\$ 300.00	
5/1/2018	Nebraska County Attorneys Association	sponsor for convention	\$ 200.00	
5/1/2018	Nebraska Juvenile Justice Association	convention sponsor	\$ 300.00	
5/1/2018	Nebraska Synod, ELCA	convention sponsor	\$ 4,500.00	
5/1/2018	Nebraska TOPS	sponsor for convention	\$ 300.00	
5/1/2018	Order of Eastern Star	convention sponsor	\$ 2,000.00	
5/31/2018	Universal Information Services, Inc.	newsclips-May	\$ 177.40	
6/1/2018	Eakes Office Solutions	Badge holders-lanyards (300 boxes)	\$ 15,635.91	
6/1/2018	The Buckle	convention sponsor-2018	\$ 2,000.00	
6/1/2018	American Legion Convention	sponsor for convention	\$ 1,500.00	
6/1/2018	Nebraska School Nutrition Association	convention sponsor	\$ 800.00	
6/4/2018	Nebraska State P.E.O.	Convention sponsor	\$ 1,200.00	
6/8/2018	Nebraska School Nurse Association	sponsor for convention	\$ 500.00	
6/30/2018	Universal Information Services, Inc.	newsclips-June	\$ 173.20	
7/2/2018	Morris Press	Pocket folders-275	\$ 559.61	
7/3/2018	Nebraska Statewide EMS Summer	Sponsor for convention-from 2015 as previous check never cleared bank	\$ 1,500.00	
7/20/2018	Nebraska Council of School Administrators	convention sponsor	\$ 500.00	
7/20/2018	Nebraska Grazing Conference	convention sponsor	\$ 300.00	
7/20/2018	MOCIC	Convention sponsor	\$ 3,000.00	
7/24/2018	Nebraska Tourism Commission	Conf sponsor	\$ 750.00	
7/31/2018	Universal Information Services, Inc.	newsclips-July	\$ 180.90	
8/31/2018	Universal Information Services, Inc.	newsclips-Aug	\$ 150.10	
9/2/2018	NATM/NATS	Sponsor for convention	\$ 1,000.00	
9/2/2018	NAHRO	convention sponsor	\$ 500.00	
9/2/2018	Nebraska Speech, Language & Hearing	sponsor conv.	\$ 300.00	
9/2/2018	League of Nebraska Municipalities	Sponsor for convention	\$ 700.00	
9/2/2018	Nebraska Association of Resource District	sponsor for convention	\$ 250.00	
9/2/2018	Nebraska South LWML	Convention sponsor	\$ 500.00	
9/26/2018	Nebraska Department of Transportation	Convention sponsor	\$ 1,500.00	
9/26/2018	Nebraska Volunteer Firefighters Assoc	Sponsor for convention	\$ 1,100.00	
9/26/2018	Nebraska Department of Education	Sponsor convention	\$ 300.00	
9/26/2018	The Buckle	convention sponsor-2018	\$ 4,000.00	
9/26/2018	Nebraska Chapter of Electrical Inspectors	sponsor for conv.	\$ 400.00	
9/26/2018	People First of Nebraska	convention sponsor	\$ 500.00	
9/26/2018	Nebraska Sheriff's Association/POAN	sponsor for conv.-2017	\$ 1,000.00	
9/27/2018	Starbucks	Gift cards-meeting planners testimonials	\$ 40.00	
9/30/2018	Universal Information Services, Inc.	newsclips-Sept	\$ 148.00	
10/10/2018	Assoc. of Community Professionals of Nebr	sponsor	\$ 250.00	

Kearney Visitor's Bureau
 Visitor Promotion Committee Payments for
 Special Events, Conventions, and Community Grants
 July 1, 2017, to December 31, 2018

Exhibit A

Date	Name	Memo	Debit	Credit
10/25/2018	Nebraska United Muzzleloaders Association	Convention sponsor-2019	\$ 500.00	
10/25/2018	Nebraska Veterinary Medical Assoc.	convention sponsor-2019	\$ 700.00	
10/25/2018	Nebraska Land Improvement Contractors	Convention sponsor-2019	\$ 700.00	
10/25/2018	Assemblies of God	Convention sponsor-2019	\$ 750.00	
10/25/2018	Nebraska Fair Managers Association	Convention sponsor-2019	\$ 4,000.00	
10/25/2018	Nebraska Aviation Council	Convention sponsor-2019	\$ 200.00	
10/25/2018	Nebraska High School Rodeo Association	Sponsor for fall banquet	\$ 500.00	
10/25/2018	AWWA, APWA, NWEA	Sponsor for convention-2018	\$ 1,250.00	
10/25/2018	Nebraska Weed Control Association	Fall Training Sponsor	\$ 300.00	
10/25/2018	University of Nebraska-Lincoln Extension	Convention sponsor	\$ 800.00	
10/25/2018	Nebraska Cooperative Extension Assoc.	Sponsor for convention	\$ 450.00	
10/25/2018	Nebraska Farm Bureau Federation	Sponsor for convention-2018	\$ 750.00	
10/25/2018	Nebraska Cattlemen	Sponsor for convention-2018	\$ 1,000.00	
10/25/2018	Nebraska Association of County Officials	Conference sponsor-2018	\$ 10,000.00	
10/31/2018	Universal Information Services, Inc.	newsclips-Oct.	\$ 168.30	
11/5/2018	OfficeMax	Badge inserts	\$ 104.41	
11/11/2018	OfficeMax	Badge inserts & virus protection	\$ 40.08	
11/12/2018	Eakes Office Solutions	name tag refill	\$ 15.88	
11/12/2018	Eakes Office Solutions	labels	\$ 29.40	
11/12/2018	Eakes Office Solutions	Name badge holders	\$ 300.09	
11/16/2018	Eakes Office Solutions	Lanyards	\$ 966.85	
11/27/2018	Entertainment Plus	Sponsor for antique show & conv	\$ 300.00	
11/30/2018	Universal Information Services, Inc.	newsclips-Nov.	\$ 162.70	
11/30/2018	Nebraska Tourism Commission	Conf sponsor	\$ 300.00	
12/31/2018	Universal Information Services, Inc.	newsclips-Dec.	\$ 141.70	
5200.1 Convention Total			\$ 156,923.33	\$ 5,800.00
Grand Total			\$ 903,187.70	\$ 35,893.29