



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

March 3, 2023

Village of Rosalie
P. O. Box 219
Rosalie, NE 68055

RE: Village of Rosalie

Dear Board:

We have received and reviewed the audit waiver request for the Village of Rosalie for the fiscal year ended September 30, 2022. The request has been approved.

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

Village of RosalieThurston County**VILLAGE AUDIT WAIVER REQUEST FORM**

OCTOBER 1, 2021, THROUGH SEPTEMBER 30, 2022

SUBMIT BY DECEMBER 31, 2022. VILLAGE AUDIT WAIVER REQUESTS RECEIVED AFTER THAT DATE MAY BE DENIED.

The attached statements were prepared from the books and records of the Village.

They reflect all Village fund balances as of 9/30/22 and the actual transactions for all funds for the period 10/1/21 through 9/30/22, to the best of my knowledge and belief.

ENTITY OFFICIAL ADDRESS

P.O. Box 219

(Address)

Rosalie

(City & Zip Code)

402-863-2265

(Telephone)

(Website)

For questions on this form, who should we contact (please ☒ one).
Contact will be via e-mail if supplied.☐

Board Chairperson

☐

Preparer

☒

Other Contact

BOARD CHAIRPERSON

Jan Hawk

(Name)

Chairman

(Title / Firm Name)

402-863-2265

(Telephone)

VOR68055@gmail.com

(E-Mail Address) ✉

PREPARER

Dean Pekny

(Name)

Oelkers & Associates, LLC

(Title / Firm Name)

402-693-2202

(Telephone)

dean@oelkersllc.com

(Email Address)

OTHER CONTACT

(Name)

Clerk-Treas.

(Title / Firm Name)

402-863-2265

(Telephone)

VOR68055@gmail.com

(Email Address)

Contact and
Submission
Information

Auditor of Public Accounts

PO Box 98917, Lincoln, Nebraska 68509-8917

Telephone: (402) 471-2111

FAX: (402) 471-3301

Submit Via Website: auditors.nebraska.govQuestions - E-Mail: Dakota.Christensen@nebraska.gov; Mark.Avery@nebraska.gov✉NOTE: Notification of the Approval of
this Audit Waiver Request will be sent
to the Board Chairperson via e-mail.
If no e-mail address is included for
the Board Chairperson, notification
will be mailed via the US Postal System.

Village of Rosalie, Nebraska
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/21 THROUGH 9/30/22

EXHIBIT A
 (Page 1 of 2)

The activity for each Village fund should be listed separately. See Note 5 On Memo.

	GENERAL FUND	STREET FUND	PARK FUND	GARBAGE FUND	WATER FUND	SEWER FUND	TOTAL (Includes Total From page 1a)
1 Net Cash Balance	67,508.68	13,623.20	8,426.81	(609.36)	17,713.01	9,707.20	116,369.54
2 Investments					26,927.59	64,991.46	91,919.05
3 Subtotal of Beginning Balance (Line 1 + 2)	67,508.68	13,623.20	8,426.81	(609.36)	44,640.60	74,698.66	208,288.59
4 Personal and Real Property Taxes	15,790.19	7,895.10	7,895.09				31,580.38
5 Federal Receipts							-
6 State Receipts: Motor Vehicle Pro-Rate	42.69	21.34	21.34				85.37
7 State Receipts: MIRF							-
8 State Receipts: Highway Allocation and Incentives		26,500.96					26,500.96
9 State Receipts: Motor Vehicle Fee		1,940.36					1,940.36
10 State Receipts: State Aid							-
11 State Receipts: Municipal Equalization Aid	10,454.86		10,454.88				20,909.74
12 State Receipts: Other	1,101.57	550.80	550.77				2,203.14
13 State Receipts: Property Tax Credit	759.52	379.77	379.75				1,519.04
14 Local Receipts: Nameplate Capacity Tax							-
15 Local Receipts: Motor Vehicle Tax	1,057.82	528.92	528.90				2,115.64
16 Local Receipts: Local Option Sales Tax							-
17 Local Receipts: In Lieu of Tax	1,847.36	923.70	923.68				3,694.74
18 Local Receipts: Other	9,013.23	6,408.65	6,013.65	16,489.75	49,878.88	47,189.91	134,994.07
19 Transfers In of Surplus Fees (Total Should = Pg 2, Line 49)			41,817.29	1,380.00			43,197.29
20 Transfers In Other Than Surplus Fees (Total Should = Pg 2, Line 50)							-
21 Total Receipts (Lines 4 through 20)	40,067.24	45,149.60	68,585.35	17,869.75	49,878.88	47,189.91	268,740.73
22 Total Resources Available (Lines 3 + 21)	107,575.92	58,772.80	77,012.16	17,260.39	94,519.48	121,888.57	477,029.32
23 Total Disbursements & Transfers (Page 2, Line 52)	90,857.02	46,825.03	63,633.01	17,056.77	60,331.27	49,087.08	327,790.18
24 Ending Balance (Line 22 MINUS Line 23)	16,718.90	11,947.77	13,379.15	203.62	34,188.21	72,801.49	149,239.14
25 Ending Balance Consists Of:							
26 Net Cash Balance	16,718.90	11,947.77	13,379.15	203.62	6,108.84	7,166.44	55,524.72
27 Investments (Should agree to Schedule 1)					28,079.37	65,635.05	93,714.42
28 Subtotal of Ending Balances (Line 26 + 27)	16,718.90	11,947.77	13,379.15	203.62	34,188.21	72,801.49	149,239.14

County Treasurer Balance at October 1, 2021

\$1,637.26

County Treasurer Balance at September 30, 2022

1,833.94

NOTE: Amounts on lines 24 and 28 must agree.

Village of Rosalie, Nebraska

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/21 THROUGH 9/30/22

(Page 1a of 2)

EXHIBIT A

The activity for each Village fund should be listed separately. See Note 5 On Memo.

	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	TOTAL (Included in Page 1's Total Column)
1	Net Cash Balance							-
2	Investments							-
3	Subtotal of Beginning Balance (Line 1 + 2)	-	-	-	-	-	-	-
4	Personal and Real Property Taxes							-
5	Federal Receipts							-
6	State Receipts: Motor Vehicle Pro-Rate							-
7	State Receipts: MTRF							-
8	State Receipts: Highway Allocation and Incentives							-
9	State Receipts: Motor Vehicle Fee							-
10	State Receipts: State Aid							-
11	State Receipts: Municipal Equalization Aid							-
12	State Receipts: Other							-
13	State Receipts: Property Tax Credit							-
14	Local Receipts: Nameplate Capacity Tax							-
15	Local Receipts: Motor Vehicle Tax							-
16	Local Receipts: Local Option Sales Tax							-
17	Local Receipts: In Lieu of Tax							-
18	Local Receipts: Other							-
19	Transfers In of Surplus Fees							-
20	Transfers In Other Than Surplus Fees							-
21	Total Receipts (Lines 4 through 20)	-	-	-	-	-	-	-
22	Total Resources Available (Lines 3 + 21)	-	-	-	-	-	-	-
23	Total Disbursements & Transfers (Page 2a, Line 52)	-	-	-	-	-	-	-
24	Ending Balance (Line 22 MINUS Line 23)	-	-	-	-	-	-	-
25	Ending Balance Consists Of:							
26	Net Cash Balance							-
27	Investments (Should agree to Schedule 1)							-
28	Subtotal of Ending Balances (Line 26 + 27)	-	-	-	-	-	-	-

NOTE: Amounts on lines 24 and 28 must agree.

Village of Rosalie, Nebraska

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/21 THROUGH 9/30/22

Exhibit A
(Page 2 of 2)

The activity for each Village fund should be listed separately. See Note 5 On Memo.

		GENERAL FUND	STREET FUND	PARK FUND	GARBAGE FUND	WATER FUND	SEWER FUND	TOTAL (Includes Total From Page 2a)
DISBURSEMENTS:								
Governmental:								
29	General Government	47,659.73						47,659.73
30	Public Safety - Police & Fire							-
31	Public Safety - Other							-
32	Public Works - Streets		46,825.03					46,825.03
33	Public Works - Other							-
34	Public Health & Social Services							-
35	Capital Improvements							-
36	Other Capital Outlay							-
37	Culture & Recreation			63,633.01				63,633.01
38	Community Development							-
39	Debt Service							-
40	Miscellaneous							-
Business-Type Activities:								
41	Airport							-
42	Nursing Home							-
43	Hospital							-
44	Electric Utility							-
45	Solid Waste				17,056.77			17,056.77
46	Transportation							-
47	Wastewater						49,087.08	49,087.08
48	Water					60,331.27		60,331.27
49	Transfers Out of Surplus Fees (Total Should = Page 1, Line 19)	43,197.29						43,197.29
50	Transfers Out Other Than Surplus Fees (Total Should = Page 1, Line 20)							-
51	Other (Judgments, etc.)							-
52	Total Disbursements & Transfers (Lines 29 through 51)	90,857.02	46,825.03	63,633.01	17,056.77	60,331.27	49,087.08	327,790.18

Village of Rosalie, Nebraska

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/21 THROUGH 9/30/22

Exhibit A
(Page 2a of 2)

The activity for each Village fund should be listed separately. See Note 5 On Memo.

		"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	"ENTER OTHER FUND NAME"	TOTAL (Included in Page 2's Total Column)
DISBURSEMENTS:								
Governmental:								
29	General Government							-
30	Public Safety - Police & Fire							-
31	Public Safety - Other							-
32	Public Works - Streets							-
33	Public Works - Other							-
34	Public Health & Social Services							-
35	Capital Improvements							-
36	Other Capital Outlay							-
37	Culture & Recreation							-
38	Community Development							-
39	Debt Service							-
40	Miscellaneous							-
Business-Type Activities:								
41	Airport							-
42	Nursing Home							-
43	Hospital							-
44	Electric Utility							-
45	Solid Waste							-
46	Transportation							-
47	Wastewater							-
48	Water							-
49	Transfers Out of Surplus Fees							-
50	Transfers Out Other Than Surplus Fees							-
51	Other (Judgments, etc.)							-
52	Total Disbursements & Transfers (Lines 29 through 51)	-	-	-	-	-	-	-

Village of Rosalie, Nebraska

SCHEDULE OF INVESTMENTS

AS OF SEPTEMBER 30, 2022

DESCRIPTION	AMOUNT
Water Fund	28,079.37
Sewer Fund	65,635.05
TOTAL (Should agree to Exh A Page 1, Line 27)	93,714.42

SCHEDULE OF OUTSTANDING DEBT

AS OF SEPTEMBER 30, 2022

Type of Debt	Date of Issuance	Interest Rate	Final Maturity Date	Amount Outstanding
USDA	1/19/2009	4.25%	10/19/2049	390,021.40
USDA	12/21/2016	1.38%	12/21/2056	251,507.48
USDA	12/21/2016	1.38%	12/21/2056	40,981.39
TOTAL				682,510.27

SCHEDULE OF INTERFUND TRANSFERS

FOR THE PERIOD 10/1/21 THROUGH 9/30/22

Transferred from	Transferred to	Amount
General Fund	Park Fund	41,817.29
General Fund	Garbage Fund	1,380.00
TOTAL (Should agree to Exh A, Page 1 Lines 19+20 and Page 2 Lines 49+50)		43,197.29

Village of Rosalie, Nebraska
INTERNAL CONTROL QUESTIONNAIRE
FOR THE FISCAL YEAR
OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

Please answer the following questions as thoroughly as possible. If additional room is needed in order to explain an answer, you may attach a sheet of paper to the back of this questionnaire. All questions should be answered .

1. Did the Village perform all bank reconciliations for the fiscal year?

XXX Yes

_____ No

If **Yes**, who conducted the bank reconciliation, how were they performed, when was this usually completed and was the board in any way involved (such as reviewing or approving)?

Bank accounts are reconciled monthly by the Village Clerk. The Village Board is informed each month of the current balances of all accounts.

If **No**, what was the reason the bank reconciliations were not performed? What was done to compensate for not doing bank reconciliations, who did this, when was this done, and what was the board's involvement?

2. Does the Village maintain an accounts receivable listing for each utility service provided?

XXX Yes

_____ No

If **Yes**, who maintains the listing, what is the policy of the Village for late payments or no payments, and what is the board's involvement?

Ledgers are kept showing the unpaid balances of each customer. A service charge is added to all delinquent bills. The Village Board sets the rates for the service charge and reconnection fee.

Village of Rosalie, Nebraska
INTERNAL CONTROL QUESTIONNAIRE
FOR THE FISCAL YEAR
OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

If No, explain why an accounts receivable listing is not needed.

3. For each utility service provided, please disclose the accounts receivable balance at the fiscal year end.

Utility Type	Balance
Water Fund	\$ 4,750.00
Sewer Fund	\$ 4,460.00
Garbage Fund	\$ 1,350.00

4. Does the Village have any checks which have been outstanding for greater than one year?

_____ Yes **xxx** No

If Yes, please disclose the number of and the total dollar amount for these checks.

Number of Checks _____ Total Dollar Amount _____

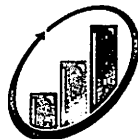
5. Were any Village funds over budget? If so, this is a violation of State law. Please disclose the reason why this occurred.

None

6. Are you aware of any fraud, or suspected fraud, or allegations of fraud involving the Village?

No

P.O. Box 126
Dodge, Ne 68633-0126
Phone: 402.693.2202
Fax: 402.693.2776
dodge@oelkersllc.com



Oelkers & Associates, LLC

Certified Public Accountants

203 N. Main St., P.O. Box 8
West Point, NE 68788-0008
Phone: 402.372.5427
Fax: 402.372.2275
westpoint@oelkersllc.com

Accountant's Compilation Report

Chairman and Village Board
Village of Rosalie
Rosalie, Nebraska

Management is responsible for the Statement of Cash Receipts and Disbursements – All Funds and the Schedule of Interfund Transfers for the period October 1, 2021 through September 30, 2022 along with the Schedule of Investments and the Schedule of Outstanding Debt as of September 30, 2022 which collectively comprise the basic financial statements of Village of Rosalie included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

Management has also required that additional information on Fund Activities as listed in the financial report index be presented for the fiscal years ended September 30, 2021 and September 30, 2022 to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by management who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the presentation of management and was subject to our compilation engagement, however we have not audited or reviewed the required supplementary information, and accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a complete presentation of Village of Rosalie assets and liabilities.

This report is intended solely for the information and use of Village of Rosalie Officials and the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Oelkers & Associates

Oelkers & Associates, LLC
Dodge, NE

December 6, 2022

Rosalie Village Board Proceedings

The meeting of the Chairperson and Board of Trustees of the Village of Rosalie, Ne. was convened in open and public session at 7:00 pm on Monday, December 12, 2022 at the Rosalie Village Hall, Rosalie, Ne. Notice of the meeting was given in advance thereof by posting the Village's designated method for giving notice, a copy of Posting attached to these minutes. Notice of the meeting and a copy of the agenda was given in advance to the Chairperson and Board of Trustees. Receipt of advance notice is attached to these minutes.

Present were: Chairperson Jan Hawk and Trustees: Bill Schumacher, Ashley Coons and Robin Snyder.
Open Trustee spot

Chairperson Hawk notified that pursuant to Section 84-1412 (8) of the Nebraska Open Meetings Act, then publicly stated to all in attendance that a current copy of the NE Open Meeting Act was available for review and indicated the location of such copy posted in the meeting room where the meeting was being held.

The meeting was called to order by Chairperson Hawk at 7:03 pm.

Public Hearing: No one present for Public Hearing.

Approval of November 21, 2022 regular meeting. Snyder Motioned, Coons 2nd, Schumacher Aye

Approval of November invoices Coons Motioned, Snyder 2nd, Schumacher Aye

Old Business

- A. Christmas/gift Bags-Kenny will pick up items for gift bags at the end of the week. Will need to be put together before last day of school. Will be handed out at bus stop, and then any others will be taken to other town residents.
- B. Clerk Position-2 applicants, interviews to be held Wednesday

New business:

- A. Audit Waiver: Each board member received a copy of the Accounts Compilation Report, it was presented to the board for a motion to request the Village Audit Waiver Form to be submitted rather than having an annual audit. Snyder motioned, Schumacher 2nd, Coons Aye-motion carried.
 - a. The appropriate paperwork will be submitted not later than 12/15/22 to Oelkers & Associates
- B. JEO Consultants Chair Hawk presented the information about JEO Consulting for the village engineer and street super. Does the Village still want to use this firm for out consulting? Coons motioned, Schumacher 2nd, Snyder Aye motion carried, agreement signed
- C. Water Loss-Village Chair and Maintenance will continue to work with the state, USDA and Rural Water to find the area(s) that may be causing additional water loss throughout the system. Several measures have been taken to try to find any leaks or issues, nothing has come to the villages attention. Contacts have been made to several agencies for continued guidance.

- D. Christmas Decorations Chair Hawk would like to add additional holiday decorations next year, purchasing discounted items after Christmas. Coons Motioned, Schumacher 2nd, Snyder Aye motioned carried, for additional items, not to exceed expenditures over \$1000.00.
- E. Kitchen Improvements-Discussion held about needed upgrades to the kitchen, scope of work with be drawn up and bids accepted. After cost estimates received, board will prioritize need and phases of work to be done.
- F. Hall rental on 12/3/22- some damages to the building, deposit will not be returned.

As there was no further business: Motion to Adjourn-Coons Motioned, Schumacher 2nd, Snyder Aye-motion carried, meeting adjourned at 7:47 PM

Dec. 2021 Expenses :

Papio-Missouri River NRD (Village Water)	\$1235.00
Kenny Appleton Jr (wages 11/15-11/30/21)	\$928.58
Joan Hultquist (wages 11/15-11/30/21)	\$585.73
Oelkers & Assoc (audit waiver & finance stmt)	\$2715.00
Post Office (water sample postage)	\$7.95
NE Public Health Enviro. Lab (water tests)	\$81.00
Kings Disposal (trash hauling)	\$1066.00
West Point Implement (bit for rear blade)	\$114.75
Andy Marr (labor to assist Kenny)	\$25.00
Ru-De's Mart (gas)	\$140.02
Black Hills Energy (village nat. gas)	\$124.06
Eastern NE Telephone (phone, fax, net)	\$274.92
Pender Hardware (maint supplies)	\$42.97
Kenny Appleton Jr. (wages 12/1-12/14/21)	\$812.93
Joan Hultquist (wages 12/1-12/14/21)	\$484.35
Post Office (roll of stamps)	\$58.00
The Pender Times (proceedings)	\$100.87
Burt Co Public Power (village electricity)	\$1251.07
NE Municipal Power Pool (Power Manager)	\$2013.00
Oelkers & Assoc. (payroll prep & 3 rd qtr finan.)	\$175.00
Staples Credit (office supplies)	\$103.98
NDEE-Public Water Operators (license renew)	\$115.00
IRS USA Tax Payment	\$822.32
Village of Rosalie (sewer bond acct.)	\$2050.00
Village of Rosalie (water bond acct.)	\$885.00
<u>Village of Rosalie (water reserve acct.)</u>	<u>\$90.00</u>
TOTAL	\$16,302.50

Rosalie Village Board Proceedings

The meeting of the Chairperson and Board of Trustees of the Village of Rosalie, NE was convened in open and public session at 7:00pm on Monday, January 24th, 2022 at the Rosalie Village Hall, Rosalie, NE.

Present: Chairperson Jan Hawk, Trustees; Ashley Coons, Jeff Hultquist, Bill Schumacher, and Robin Snyder. Present also: Clerk/Treasurer Joan Hultquist.

Notice of the meeting was given in advance thereof by posting, the Village's designated method for giving notice, a copy of Posting being attached to these minutes.

Notice of this meeting and a copy of the agenda was given in advance notice to the Chairperson and Board of Trustees of this meeting. Receipt of Advance Notice and copy of agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chair Hawk then stated publicly to all in attendance that a current copy of the NE Open Meeting Act was available for review, indicated the location of such copy, posted in the meeting room where the meeting was being held.

The meeting was called to order by Chair Hawk at 7:00 pm.

Public Hearing: There was no one present.

Approve minutes of Dec. 2021 meeting: Trustee Coons motioned to approve the minutes of the Dec. 2021 meeting. Trustee Hultquist seconded the motion. Trustee Schumacher Aye, Trustee Snyder Aye. Motion carried.

Approve payment of Dec. 2021 Invoices: Trustee Snyder motioned to approve payment of the Dec. 2021 invoices. Trustee Coons seconded the motion. Trustee Hultquist Aye, Trustee Schumacher Aye. Motion carried.

Old Business:

- A. Contract for Kings Disposal: Chair Hawk inquired about the progress on the refined contract. Clerk Hultquist stated that she'd had a meeting with Mr. King on the contract. Mr. King was given a list of what the Board expected from their company and wished to have specified in the contract. Mr. King assured the clerk that the company would do their best to comply with the wishes of the Board. The new contract was delivered to Clerk Hultquist. Chair Hawk read the new contract to the Board. As there was still a question that needed to be answered by Kings, the contract was not signed at this time. Clerk Hultquist will contact Kings with the question, and then get back to the Board with the answer.
- B. Ratification of Kenny's Supervisor: Chair Hawk asked Trustee Schumacher if he was comfortable with being Kenny's supervisor. Trustee Schumacher stated Aye, he is fine with

the position. All board members stated Aye, they stood by the motion for Trustee Schumacher to be maintenance supervisor.

New Business:

- C. Tractor: . (Change to: Discussed issues about the tractor. Trustee Hultquist made some inquiries about repairs, trade in value and comparable tractors. All factors were discussed. The Village does have money set aside for equipment. Motion as made to trade the current tractor in, and purchase (put in what new tractor is)
Trustee Schumacher moved to approve the purchase of the new tractor with (COMPANY NAME) Trustee Coons seconded the motion. Trustee Snyder Aye. Trustee Hultquist Aye. Motion Carried.

As there was no further business at this time, at 7:27pm Trustee Snyder motioned to adjourn. Trustee Coons seconded the motion. Trustees Schumacher and Hultquist Aye. Motion carried.

Respectfully Submitted by Joan Hultquist, Rosalie Village Clerk/Treasurer

Dec. 2021 Expenses :

Papio-Missouri River NRD (Village Water)	\$1235.00
Kenny Appleton Jr (wages 11/15-11/30/21)	\$928.58
Joan Hultquist (wages 11/15-11/30/21)	\$585.73
Oelkers & Assoc (audit waiver & finance stmt)	\$2715.00
Post Office (water sample postage)	\$7.95
NE Public Health Enviro. Lab (water tests)	\$81.00
Kings Disposal (trash hauling)	\$1066.00
West Point Implement (bit for rear blade)	\$114.75
Andy Marr (labor to assist Kenny)	\$25.00
Ru-De's Mart (gas)	\$140.02
Black Hills Energy (village nat. gas)	\$124.06
Eastern NE Telephone (phone, fax, net)	\$274.92
Pender Hardware (maint supplies)	\$42.97
Kenny Appleton Jr. (wages 12/1-12/14/21)	\$812.93
Joan Hultquist (wages 12/1-12/14/21)	\$484.35
Post Office (roll of stamps)	\$58.00
The Pender Times (proceedings)	\$100.87
Burt Co Public Power (village electricity)	\$1251.07
NE Municipal Power Pool (Power Manager)	\$2013.00
Oelkers & Assoc. (payroll prep & 3 rd qtr finan.)	\$175.00
Staples Credit (office supplies)	\$103.98
NDEE-Public Water Operators (license renew)	\$115.00
IRS USA Tax Payment	\$822.32
Village of Rosalie (sewer bond acct.)	\$2050.00
Village of Rosalie (water bond acct.)	\$885.00
<u>Village of Rosalie (water reserve acct.)</u>	<u>\$90.00</u>
<u>TOTAL</u>	<u>\$16,302.50</u>