AGENDA FOR THE WEST HAYMARKET
JOINT PUBLIC AGENCY (JPA)
TO BE HELD THURSDAY, MARCH 24, 2016 AT 3:30 P.M.

CITY-COUNTY BUILDING
COUNCIL CHAMBERS, 1ST FLOOR
555 S. 10TH STREET
LINCOLN, NE 68508

1. Introductions and Notice of Open Meetings Law Posted by Door (Chair Beutler)

2. Public Comment and Time Limit Notification Announcement (Chair Beutler)

   Individuals from the audience will be given a total of 5 minutes to speak on specific items listed on today's agenda. Those testifying should identify themselves for the official record.

3. Approval of the minutes from the JPA meeting held February 26, 2016 (Chair Beutler)
   - (Staff recommendation: Approval of the minutes as presented)

4. Approval of November and December 2015 and January and February 2016 Payment Registers (Steve Hubka)
   - Public Comment
   - (Staff recommendation: Approval)

5. Review of November and December 2015 and January and February 2016 Expenditure Reports (Steve Hubka)
   - Public Comment

6. Review of Arena Occupation Taxes Collected Per JDE Thru February 29, 2016 Report (Steve Hubka)
   - Public Comment

7. WH 16-3 Resolution to accept the financial audit and management letter from BKD CPAs & Advisors LLP for the period ending August 31, 2015. (Steve Hubka)
   - Public Comment
   - (Staff recommendation: Approval)

8. WH 16-4 Resolution to approve the Consultant Agreement between the West Haymarket Joint Public Agency and Don Herz for ongoing maintenance and refinement of a cash flow and financing model and analysis for a term expiring December 31, 2017. (Steve Hubka)
   - Public Comment
   - (Staff recommendation: Approval)

9. Set Next Meeting Date: The next meeting date will be Friday, April 29, 2016 at 3:30 p.m. in the County-City Building, Bill Luxford Studio, First Floor.

10. Motion to Adjourn

Pinnacle Bank Arena Event and West Haymarket JPA information may be found at:
www.pinnaclebankarena.com
www.lincoln.ne.gov

WEST HAYMARKET JOINT PUBLIC AGENCY (JPA)
Board Meeting
February 26, 2016

Meeting Began At: 2:31 P.M.

Meeting Ended At: 2:49 P.M.

Members Present: Chris Beutler, Tim Clare, and Carl Eskridge

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

Beutler advised that the open meetings law posted at the entrance to the room is in effect.

Item 2 - Public Comment and Time Limit Notification

Beutler advised the audience that public comment is welcome and explained the time limit.

Item 3 - Approval of the minutes from the JPA meeting December 10, 2015

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

Item 4 - WH 16-1 Resolution approving and authorizing the Chair to execute two Environmental Covenants subjecting certain JPA owned properties to activity and use restrictions to ensure protection of human health and the environment by minimizing the potential for exposure to contamination that remains on the properties and to ensure that the properties are not developed, used or operated in a manner incompatible with the approved NDEQ environmental remediation under taken by the JPA. (Rick Peo)

Rick Peo introduced the Environmental Covenants. Peo stated similar documents for the east flank (the railyard) were previously approved by the Board. These covenants are for the north flank (festival space) and the west flank (land west of the relocated BNSF tracks). These Environmental Covenants are mandates from the Nebraska Department of Environmental Quality ("NDEQ") pursuant to the remediation plan activities that have been approved. The Covenants are designed to protect the public health, safety and welfare by restricting certain uses per standard language required by the NDEQ. Clare questioned if the covenants are consistent

with other environmental clean-up done throughout the West Haymarket Area. Peo responded that all of the properties are under one plan. Eskridge questioned what no further actions means to which Peo responded once the remediation ends the covenants are placed on the property to insure the remediation is not impaired. The no further action letter gives a level of confidence that no further remediation will be required. Jane Kinsey presented questions to which Beutler and Peo responded accordingly. Eskridge stated this is all land that was formerly the railyard of the Burlington Northern Railroad where things were spilled over time, which contaminated the land and this contamination is now being remedied. Frank Ulharik confirmed the same. There being no further discussion or public comment, Eskridge moved approval of the resolution. The motion was seconded by Clare. The motion for approval of the resolution carried 3-0.

Item 5 - WH 16-2 Resolution to approve Amendment No. 13 to the Agreement for Environmental Remediating Consulting Services between Alfred Benesch & Company and the JPA to include project management under existing Task 1, implementation of the Environmental Contingency Plan (ECP) for providing support during construction activities impacting remedial systems and established environmental covenants under existing Task 6; and preparing plans and specifications for the cleanup of contamination at the Alter South site under Task 31. (Frank Uhlarik)

Frank Uhlarik presented this Agreement to the Board stating a variety of tasks are being supplemented. This Agreement will be the last amendment to the Agreement which is needed to finish clean-up to the Alter site. $36,000 of the $77,000 goes to continue monitoring of the Canopy Lofts Site that still has some residual petroleum. The amount of residual petroleum continues to decline and it is anticipated that in the next year or so NDEQ will allow closure of the site. Jane Kinsey presented questions to which Frank Uhlarik responded accordingly. There being no further questions or public comment, Clare moved approval of the resolution. The motion was seconded by Eskridge. The motion for approval of the resolution carried 3-0.

Item 6 - Set Next Meeting Date

Without objection, the next meeting date was set for Thursday, March 24, 2016 at 3:30 p.m. in the City-County Building, First Floor, Council Chambers.

Item 7 - Motion to Adjourn

Eskridge moved to adjourn. Motion seconded by Clare. The meeting adjourned at 2:49 p.m.

Prepared by: Kasey Simonson, City Law Department

West Haymarket JPA Meeting

Date 2-26-2016

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Name (Please Print)	Address	Phone/E-Mail
Jaye Kinsey - Watchdogs		

Vendor Number	Name	Remark	Cat	Project	Description	Do Ty	Doc Number	Amount	Payment Date	Payment Number
610360	Sam Manzitto Jr	Refund Club Seat user fees	950	W	Haymarket Revenue Bal Sheet	PV	1672933	8.75	11/25/15	546070
Category total								8.75		
31405	Campbell's Nurseries	Customer:PC Sports	OP	06095	W Haymarket Surplus	PV	1667833	180.00	11/05/15	86322
53356	Lincoln Electric System	605 N 8th St Pk Lot Lgh	OP	06095	W Haymarket Surplus	PV	1667834	67.43	11/05/15	86352
53356	Lincoln Electric System	200 N 7th St	OP	06095	W Haymarket Surplus	PV	1667836	286.49	11/05/15	86352
77921	County/City Property Management	CITY CONTROLLER-JPA	OP	06095	W Haymarket Surplus	PV	1667838	128.24	11/05/15	86371
76881	Windstream	Billing Number 402-477-6387	OP	06095	W Haymarket Surplus	PV	1670092	100.71	11/10/15	27498
108417	Citizen Information Center	5 City TV WHJPA 10/29/15	OP	06095	W Haymarket Surplus	PV	1671070	175.00	11/18/15	545713
53356	Lincoln Electric System	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1671067	297.26	11/19/15	86839
102154	Public Building Commission	Space Rental 11/15	OP	06095	W Haymarket Surplus	PV	1671068	38.75	11/19/15	86887
102154	Public Building Commission	Space Rental 11/15	OP	06095	W Haymarket Surplus	PV	1671068	80.50	11/19/15	86887
604774	Pinnacle Bank Arena	Arena Repair & Maintenance	OP	06095	W Haymarket Surplus	PV	1671071	33,197.10	11/19/15	87026
77921	County/City Property Management	Amtrak Station 10/15	OP	06095	W Haymarket Surplus	PV	1672919	457.89	11/25/15	87132
98079	Black Hills Energy	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1672923	62.10	11/25/15	87155
588846	District Energy Corp	Customer WHM-JPA	OP	06095	W Haymarket Surplus	PV	1672929	173,653.86	11/25/15	87233
98642	Information Services	JPA 10/15	OP	06095	W Haymarket Surplus	PV	1672924	104.48	11/25/15	546068
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 10/15	OP	06095	W Haymarket Surplus	PV	1672927	32,885.65	11/25/15	546069
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 10/15	OP	06095	W Haymarket Surplus	PV	1672927	27,023.51	11/25/15	546069
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 10/15	OP	06095	W Haymarket Surplus	PV	1672927	44,589.98	11/25/15	546069
610360	Sam Manzitto Jr	Refund Club Seat user fees	OP	06094	W Haymarket Revenue	PV	1672933	50.00-	11/25/15	546070
610360	Sam Manzitto Jr	Refund Club Seat user fees	OP	06094	W Haymarket Revenue	PV	1672933	625.00	11/25/15	546070
Category total								313,903.95		
596877	Olsson Associates		PH1	870000	WH General Coordination	OV	1666970	2,831.48	11/05/15	86504
596877	Olsson Associates		PH1	870201	WH HymktPkLot,FestSp&PedGrdStr	OV	1666970	5,317.45	11/05/15	86504
82368	State of Nebraska	Monitoring Act#0637,Sept,2015	PH1	870602	WH Voluntary Clean-up Program	PV	1671018	941.74	11/25/15	87136
82368	State of Nebraska	Monioring Act#10620,Sept,2015	PH1	870602	WH Voluntary Clean-up Program	PV	1671019	261.76	11/25/15	87136
594773	Alfred Benesch & Company	Remediation, 7/6-8/2/15	PH1	870601	WH NDEQ T-200	OV	1671267	2,135.00	11/25/15	87241
594773	Alfred Benesch & Company	Remediation, 7/6-8/2/15	PH1	870604	WH Other/Miscellaneous	OV	1671268	553.50	11/25/15	87241
594773	Alfred Benesch & Company	Remediation,7/6-8/2/15	PH1	870602	WH Voluntary Clean-up Program	OV	1671268	5,692.81	11/25/15	87241
594773	Alfred Benesch & Company	Remediation, 8/3-8/30/15	PH1	870604	WH Other/Miscellaneous	OV	1671269	2,264.09	11/25/15	87241
594773	Alfred Benesch & Company	Remediation, 8/3-8/30/15	PH1	870602	WH Voluntary Clean-up Program	OV	1671269	6,630.00	11/25/15	87241
594773	Alfred Benesch & Company	Remediation, 8/3-8/30/15	PH1	870601	WH NDEQ T-200	OV	1671270	1,908.25	11/25/15	87241
594773	Alfred Benesch & Company	Remediation, 8/31-9/27/15	PH1	870601	WH NDEQ T-200	OV	1671271	2,009.50	11/25/15	87241
594773	Alfred Benesch & Company	Remediation, 8/31-9/27/15	PH1	870604	WH Other/Miscellaneous	OV	1671272	2,101.89	11/25/15	87241
594773	Alfred Benesch & Company	Remediation,8/31-9/27/15	PH1	870602	WH Voluntary Clean-up Program	OV	1671272	12,761.51	11/25/15	87241
596877	Olsson Associates	Design, 10/4-10/31/15	PH1	870000	WH General Coordination	OV	1671266	522.51	11/25/15	87245
596877	Olsson Associates	Design, 10/4-10/31/15	PH1	870201	WH HymktPkLot,FestSp&PedGrdStr	OV	1671266	13.50	11/25/15	87245
598263	PC Sports LLC	Oct,2015 Ph 3 mgmt	PH1	870002	WH General Coordination P3	OV	1671014	17,000.00	11/25/15	87249
Category total								62,944.99		
Grand total								376,857.69		

West Haymarket Joint Public Agency
Payment Register
December 2015

Vendor Number	Name	Remark	Cat	Project	Description	Do Ty	Doc Number	Amount	Payment Date	Payment Number
113806	City Treasurer	WHJPA credit card fees	OP	06095	W Haymarket Surplus	PV	1674239	311.67	12/02/15	546628
27553	Kiner Supply Co Inc	Customer P.O. No 28081	OP	06095	W Haymarket Surplus	PV	1674236	6.52	12/03/15	87291
53356	Lincoln Electric System	605 N 8th St Pk Lot Lgh	OP	06095	W Haymarket Surplus	PV	1674237	60.97	12/03/15	87317
53356	Lincoln Electric System	200 N 7th St	OP	06095	W Haymarket Surplus	PV	1674238	267.73	12/03/15	87317
148582	Aon Risk Services Central Inc	Client Acct #570000045876	OP	06095	W Haymarket Surplus	PV	1674240	81,153.00	12/03/15	87369
76881	Windstream	Billing number 402-477-6387	OP	06095	W Haymarket Surplus	PV	1675915	100.77	12/09/15	546975
324566	Union Bank & Trust Company	West Haymarket Series 2010A	OP	195011	JPA 2010A Debt Service	PV	1675170	2,325,753.70	12/09/15	546976
324566	Union Bank & Trust Company	West Haymarket Series 2010B	OP	195021	JPA 2010B/C Debt Service	PV	1675171	1,855,978.96	12/09/15	546976
324566	Union Bank & Trust Company	West Haymarket Series 2010C	OP	195021	JPA 2010B/C Debt Service	PV	1675173	1,081,179.78	12/09/15	546976
324566	Union Bank & Trust Company	West Haymarket Series 2011	OP	195031	JPA 2011 Debt Service	PV	1675174	2,295,839.97	12/09/15	546976
324566	Union Bank & Trust Company	West Haymarket Series 2013	OP	195041	JPA 2013 Debt Service	PV	1675176	565,335.68	12/09/15	546976
324566	Union Bank & Trust Company	West Haymarket Series 2013	OP	195041	JPA 2013 Debt Service	PV	1675176	540,000.00	12/09/15	546976
354271	Daniel Rempe	Red1 Parking Refund 8/15	OP	06096	W Haymarket Parking Revenue	PV	1675670	42.50	12/09/15	546977
610445	Jody Cameron	Green2 Parking Refund 11/15	OP	06096	W Haymarket Parking Revenue	PV	1675672	31.25	12/09/15	546978
610446	Owen Grayson	Blue3 Parking Refund 11/15	OP	06096	W Haymarket Parking Revenue	PV	1675671	31.25	12/09/15	546979
610453	Scott Latimer	Refund Red1 Parking 8/15-9/15	OP	06096	W Haymarket Parking Revenue	PV	1675653	105.00	12/09/15	546980
610461	Matt Masten	Refund Red1 Parking 8/15	OP	06096	W Haymarket Parking Revenue	PV	1675668	42.50	12/09/15	546981
610464	Elizabeth Loseke	Red1 Parking Refund 8/15	OP	06096	W Haymarket Parking Revenue	PV	1675669	85.00	12/09/15	546982
53356	Lincoln Electric System	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1675914	341.65	12/10/15	87506
102154	Public Building Commission	Space rental 12/15	OP	06095	W Haymarket Surplus	PV	1675917	38.75	12/10/15	87548
102154	Public Building Commission	Space rental 12/15	OP	06095	W Haymarket Surplus	PV	1675917	80.50	12/10/15	87548
604774	Pinnacle Bank Arena	Q2 Sponsorships/Op Increment	OP	06095	W Haymarket Surplus	PV	1675919	410,100.00	12/10/15	87663
98415	Lincoln Water System	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1679833	133.25	12/23/15	547784
98642	Information Services	JPA 11/15	OP	06095	W Haymarket Surplus	PV	1679834	104.48	12/23/15	547785
113806	City Treasurer	WHJPA credit card fees	OP	06095	W Haymarket Surplus	PV	1679835	55.59	12/23/15	547786
120272	City of Lincoln - Accounting Dept	City Staff	OP	06095	W Haymarket Surplus	PV	1679836	107,342.53	12/23/15	547787
120299	Risk Management	JPA ARENA	OP	06095	W Haymarket Surplus	PV	1679838	27,847.00	12/23/15	547788
31405	Campbell's Nurseries	Customer WEST008	OP	06095	W Haymarket Surplus	PV	1679828	1,359.80	12/24/15	88044
77921	County/City Property Management	Amtrak Station 11/15	OP	06095	W Haymarket Surplus	PV	1679830	402.07	12/24/15	88096
77921	County/City Property Management	CITY CONTROLLER-JPA	OP	06095	W Haymarket Surplus	PV	1679831	186.01	12/24/15	88096
406174	BKD LLP	Client #0081643	OP	06095	W Haymarket Surplus	PV	1679841	10,500.00	12/24/15	88181
588846	District Energy Corp	Customer WHM-JPA	OP	06095	W Haymarket Surplus	PV	1679842	176,695.38	12/24/15	88210
Category total								9,481,513.26		
598263	PC Sports LLC	Nov,2015 Ph 3 oversight	PH1	870002	WH General Coordination P3	OV	1675267	17,000.00	12/17/15	87954
39108	D F Lanoha Landscape Nursery Inc	R & Canopy planting beds	PH1	870307	WH Streetscape	PV	1678374	2,780.00	12/24/15	88064
62033	CBS Signs Inc	CS5774	PH1	870202	WH Parking Garage #1	PV	1680626	34,373.18	12/31/15	88318
Category total								54,153.18		
Grand total								9,535,666.44		

West Haymarket Joint Public Agency
Payment Register
January 2016

Vendor Number	Name	Remark	Cat	Project	Description	Do Ty	Doc Number	Amount	Payment Date	Payment Number
76881	Windstream	Billing Number 402-477-6387	OP	06095	W Haymarket Surplus	PV	1682966	100.77	01/06/16	548343
108417	Citizen Information Center	5 City Studio 12-10-2015	OP	06095	W Haymarket Surplus	PV	1682970	67.50	01/06/16	548344
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 11/15	OP	06095	W Haymarket Surplus	PV	1682973	26,101.39	01/06/16	548345
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 11/15	OP	06095	W Haymarket Surplus	PV	1682973	17,275.04	01/06/16	548345
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 11/15	OP	06095	W Haymarket Surplus	PV	1682973	40,288.61	01/06/16	548345
597879	Frank Sanchez	Women's BB WU Parking Refund	OP	06096	W Haymarket Parking Revenue	PV	1682387	5.00	01/06/16	548346
31405	Campbell's Nurseries	Customer WEST008	OP	06095	W Haymarket Surplus	PV	1681326	2,365.00	01/07/16	88498
37233	Olsson Associates	West Haymarket Monitoring	OP	06095	W Haymarket Surplus	PV	1682957	418.91	01/07/16	88512
53356	Lincoln Electric System	200 N 7th St	OP	06095	W Haymarket Surplus	PV	1682958	368.92	01/07/16	88522
53356	Lincoln Electric System	605 N 8th St Pk Lot Lgh	OP	06095	W Haymarket Surplus	PV	1682961	67.33	01/07/16	88522
77921	County/City Property Management	CITY CONTROLLER-JPA	OP	06095	W Haymarket Surplus	PV	1682968	156.01	01/07/16	88544
98079	Black Hills Energy	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1681328	195.24	01/07/16	88567
103499	Register of Deeds	Recording fees WH00727	OP	06095	W Haymarket Surplus	PV	1684774	216.00	01/11/16	27674
610701	Amy Bellew	Red 1 Parking-Volleyball	OP	06096	W Haymarket Parking Revenue	PV	1684269	8.00	01/13/16	548720
53356	Lincoln Electric System	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1684336	436.91	01/14/16	88720
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684337	8,756.29	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684338	215.53	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684339	1,262.29	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684340	1,599.74	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684341	599.44	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684342	1,395.23	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684343	2,539.90	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684344	2,351.72	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684345	2,686.42	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684346	220.12	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684347	5,183.58	01/14/16	88739
77462	Lancaster County Treasurer	Spec Assess-Maintenance WHM	OP	06095	W Haymarket Surplus	PV	1684348	1,376.79	01/14/16	88739
604774	Pinnacle Bank Arena	Arena Repair & Maintenance	OP	06095	W Haymarket Surplus	PV	1684349	12,096.57	01/14/16	88900
26761	NECO Security & Alarm Systems Inc	Customer 15834	OP	06095	W Haymarket Surplus	PV	1686042	101.70	01/20/16	549006
97885	Copy Services	Customer #595381	OP	06095	W Haymarket Surplus	PV	1686047	.28	01/20/16	549007
97885	Copy Services	Customer #595381	OP	06095	W Haymarket Surplus	PV	1686050	.39	01/20/16	549007
97885	Copy Services	Customer #595381	OP	06095	W Haymarket Surplus	PV	1686052	1.38	01/20/16	549007
97885	Copy Services	Customer #595381	OP	06095	W Haymarket Surplus	PV	1686055	.13	01/20/16	549007
98642	Information Services	JPA 12/15	OP	06095	W Haymarket Surplus	PV	1686045	104.48	01/20/16	549008
324566	Union Bank & Trust Company	WHJPA Series 2010B	OP	195021	JPA 2010B/C Debt Service	PV	1686057	524.00	01/20/16	549009
324566	Union Bank & Trust Company	WHJPA Series 2010C	OP	195021	JPA 2010B/C Debt Service	PV	1686058	524.00	01/20/16	549009
324566	Union Bank & Trust Company	WHJPA Series 2013	OP	195041	JPA 2013 Debt Service	PV	1686059	524.00	01/20/16	549009
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 12/15	OP	06095	W Haymarket Surplus	PV	1686061	34,952.56	01/20/16	549010
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 12/15	OP	06095	W Haymarket Surplus	PV	1686061	29,123.36	01/20/16	549010
431100	City of Lincoln - Parking	JPA Parking Garage Mgmt 12/15	OP	06095	W Haymarket Surplus	PV	1686061	48,353.37	01/20/16	549010
77921	County/City Property Management	Amtrak Station 12/15	OP	06095	W Haymarket Surplus	PV	1686043	388.16	01/21/16	89390
102154	Public Building Commission	Space rental 01/16	OP	06095	W Haymarket Surplus	PV	1686056	38.75	01/21/16	89413
102154	Public Building Commission	Space rental 01/16	OP	06095	W Haymarket Surplus	PV	1686056	80.50	01/21/16	89413
588846	District Energy Corp	Customer WHM-JPA	OP	06095	W Haymarket Surplus	PV	1686062	183,127.64	01/21/16	89493
597350	Mr Yards and More LLC	Amtrak Station snow removal	OP	06095	W Haymarket Surplus	PV	1686063	145.50	01/21/16	89509
379575	Parks & Rec - Foundation	Hawkins vs JPA Settlement #2	OP	06094	W Haymarket Revenue	PV	1687095	81,500.00	01/27/16	549434
98079	Black Hills Energy	277 Pinnacle Arena Dr	OP	06095	W Haymarket Surplus	PV	1687910	354.16	01/28/16	89648
Category total								508,198.61		
82368	State of Nebraska	Monitoring Act#0637,Oct,2015	PH1	870602	WH Voluntary Clean-up Program	PV	1681006	1,183.80	01/07/16	88547
82368	State of Nebraska	Monitoring Act#10620,Oct,2015	PH1	870602	WH Voluntary Clean-up Program	PV	1681007	1,248.49	01/07/16	88547

Vendor Number	Name	Remark	Cat	Project	Description	Do Ty	Doc Number	Amount	Payment Date	Payment Number
598263	PC Sports LLC		PH1	870002	WH General Coordination P3	OV	1683478	17,000.00	01/14/16	88882
82368	State of Nebraska	Monitoring act#0637,Nov,2015	PH1	870602	WH Voluntary Clean-up Program	PV	1686844	718.28	01/28/16	89620
82368	State of Nebraska	Monitoring act#10620,Nov,2015	PH1	870602	WH Voluntary Clean-up Program	PV	1686847	1,251.67	01/28/16	89620
Category total								21,402.24		
Grand total								529,600.85		

Vendor Number	Name	Remark	Cat	Project	Description	Do Ty	Doc Number	Amount	Payment Date	Payment Number
610911	Orthman Manufacturing Inc	Club Seat refund	950	W Haymarket Revenue Bal Sheet		PV	1694276	36.75	02/24/16	550673
Category total								36.75		
76881	Windstream	Billing Number 402-477-6387	OP	06095 W Haymarket Surplus		PV	1689313	101.44	02/10/16	549975
610789	Kelley Stefanec	1/2 MO DEC 2015 REFUND @ GREEN	OP	06096 W Haymarket Parking Revenue		PV	1686859	31.25	02/10/16	549976
610808	Chadwick Fisher	Key Card Refund-Red One Garage	OP	06096 W Haymarket Parking Revenue		PV	1687679	10.00	02/10/16	549977
53356	Lincoln Electric System	605 N 8th St Pk Lot Lgh	OP	06095 W Haymarket Surplus		PV	1689310	69.58	02/11/16	90039
53356	Lincoln Electric System	200 N 7th St	OP	06095 W Haymarket Surplus		PV	1689312	392.65	02/11/16	90039
597350	Mr Yards and More LLC	Amtrak Station snow removal	OP	06095 W Haymarket Surplus		PV	1689322	112.50	02/11/16	90220
604774	Pinnacle Bank Arena	Arena Repair and Maint 12/15	OP	06095 W Haymarket Surplus		PV	1689314	11,784.71	02/11/16	90244
53356	Lincoln Electric System	277 Pinnacle Arena Dr	OP	06095 W Haymarket Surplus		PV	1692059	456.92	02/18/16	90326
77921	County/City Property Management	CITY CONTROLLER-JPA	OP	06095 W Haymarket Surplus		PV	1692060	54.64	02/18/16	90341
102154	Public Building Commission	Space Rental 02/16	OP	06095 W Haymarket Surplus		PV	1692061	38.75	02/18/16	90367
102154	Public Building Commission	Space Rental 02/16	OP	06095 W Haymarket Surplus		PV	1692061	80.50	02/18/16	90367
98415	Lincoln Water System	277 Pinnacle Arena Dr	OP	06095 W Haymarket Surplus		PV	1694260	146.70	02/24/16	550668
98642	Information Services	JPA 01/16	OP	06095 W Haymarket Surplus		PV	1694261	104.48	02/24/16	550669
111472	Nebraska Printing Center Inc	Customer No: 0010532	OP	06095 W Haymarket Surplus		PV	1694262	53.50	02/24/16	550670
133428	LeGrande Excavating Inc	Customer 20828 Amtrak Station	OP	06095 W Haymarket Surplus		PV	1694263	29.50	02/24/16	550671
133428	LeGrande Excavating Inc	Customer 20828 Amtrak Station	OP	06095 W Haymarket Surplus		PV	1694264	29.50	02/24/16	550671
610907	Chad Shoemaker	Blue 3 Refund Men BB Maryland	OP	06096 W Haymarket Parking Revenue		PV	1692034	6.00	02/24/16	550672
610911	Orthman Manufacturing Inc	Club Seat refund	OP	06094 W Haymarket Revenue		PV	1694276	50.00-	02/24/16	550673
610911	Orthman Manufacturing Inc	Club Seat refund	OP	06094 W Haymarket Revenue		PV	1694276	2,625.00	02/24/16	550673
610949	Doug Fargo	WOMEN BB VS WU 1/27/16	OP	06096 W Haymarket Parking Revenue		PV	1693600	5.00	02/24/16	550674
40310	Commonwealth Electric Co of the Mi	Customer 23845	OP	06095 W Haymarket Surplus		PV	1694258	523.00	02/25/16	90551
77921	County/City Property Management	Amtrak Station 01/16	OP	06095 W Haymarket Surplus		PV	1694259	313.06	02/25/16	90576
588846	District Energy Corp	Customer WHM-JPA	OP	06095 W Haymarket Surplus		PV	1694265	186,487.17	02/25/16	90682
597350	Mr Yards and More LLC	Amtrak Station 1/17/2016	OP	06095 W Haymarket Surplus		PV	1694266	266.75	02/25/16	90701
597350	Mr Yards and More LLC	Amtrak Station 1/19/2016	OP	06095 W Haymarket Surplus		PV	1694267	145.50	02/25/16	90701
597350	Mr Yards and More LLC	Amtrak Station 01/25/16	OP	06095 W Haymarket Surplus		PV	1694269	194.00	02/25/16	90701
Category total								204,012.10		
594773	Alfred Benesch & Company		PH1	870601 WH NDEQ T-200		OV	1688295	3,537.76	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870604 WH Other/Miscellaneous		OV	1688296	3,138.29	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870602 WH Voluntary Clean-up Program		OV	1688296	20,637.60	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870601 WH NDEQ T-200		OV	1688297	2,886.53	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870604 WH Other/Miscellaneous		OV	1688298	1,333.50	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870602 WH Voluntary Clean-up Program		OV	1688298	14,335.59	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870601 WH NDEQ T-200		OV	1688299	3,394.73	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870604 WH Other/Miscellaneous		OV	1688300	1,562.33	02/04/16	89959
594773	Alfred Benesch & Company		PH1	870602 WH Voluntary Clean-up Program		OV	1688300	5,458.13	02/04/16	89959
82368	State of Nebraska	Monitoring Act#10620,Dec,2015	PH1	870602 WH Voluntary Clean-up Program		PV	1691934	288.79	02/18/16	90344
82368	State of Nebraska	Monitoring Act#0637,Dec,2015	PH1	870602 WH Voluntary Clean-up Program		PV	1691935	1,251.97	02/18/16	90344
596877	Olsson Associates		PH1	870000 WH General Coordination		OV	1691933	730.71	02/18/16	90461
601139	Edward S Carpenter	PBA Plaza Artwork	PH1	870952 WH Community Space & Civic Art		PV	1692064	89,700.00	02/18/16	90471
Category total								148,255.93		

Vendor Number	Name	Remark	Cat	Project	Description	Do Ty	Doc Number	Amount	Payment Date	Payment Number
Grand total								352,304.78		

As of November 30, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870000 WH General Coordination	6,812,618.77	6,612,929.82	199,688.95	
870002 WH General Coordination P3	204,000.00	170,000.00	34,000.00	
70090 West Haymarket Park	7,016,618.77	6,782,929.82	233,688.95	
70091 Arena				
870100 WH Arena	183,878,900.40	183,777,880.40	27,020.00	74,000.00
870101 WH Arena Contingency	1,923,102.37			1,923,102.37
870203 WH Arena Parking Garage	726,438.23	726,438.23		
70091 Arena	186,528,441.00	184,504,318.63	27,020.00	1,997,102.37
70092 Parking				
870201 WH HymktPkLot,FestSp&PedGrdStr	15,020,199.15	15,033,683.68	882.74	14,367.27-
870202 WH Parking Garage #1	14,041,819.09	14,032,834.09		8,985.00
870204 WH Parking Garage #2	203,400.39	203,400.39		
70092 Parking	29,265,418.63	29,269,918.16	882.74	5,382.27-
70093 Roads				
870301 WH Charleston Bridge/Roadway	252,015.40	252,015.40		
870302 WH "M"&"N" St,7th to 10th St	3,436,496.59	3,436,496.59		
870303 WH USPS Parking Lot Reconstctn	696,053.96	696,053.96		
870304 WH 10th & Salt Creek Road Impr	3,436,720.69	3,436,720.69		
870305 WH Core Area Roadway & Utility	14,890,418.47	14,682,918.47		207,500.00
870306 WH Traffic Analysis	72,351.96	72,351.96		
870307 WH Streetscape	2,584,704.75	2,583,558.83		1,145.92
870308 WH Sun Valley Blvd & West "O"	23,681.50	23,681.50		
70093 Roads	25,392,443.32	25,183,797.40		208,645.92
70094 Pedestrian Ways				
870401 WH Plaza				
870402 WH Canopy Phase II	1,431,269.05	1,357,109.05		74,160.00
70094 Pedestrian Ways	1,431,269.05	1,357,109.05		74,160.00

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70095 Utilities				
870501 WH Sanitary Sewer Relocation	1,492,905.32	1,492,905.32		
870502 WH Fiber Optic Comm & Other	506,034.95	506,034.95		
70095 Utilities	1,998,940.27	1,998,940.27		
70096 Environmental				
870601 WH NDEQ T-200	1,983,034.68	1,651,717.90	15,619.93	315,696.85
870602 WH Voluntary Clean-up Program	1,937,395.49	1,899,399.87	143,100.17	105,104.55-
870603 WH Environmental Contngy Pln	2,181,523.91	1,332,043.57	109.01	849,371.33
870604 WH Other/Miscellaneous	711,095.22	709,432.67	17,990.52	16,327.97-
870605 WH Canopy Phase I-Lead Abatemt				
870606 WH Alter Brownfield Site	200,000.00	289.86		199,710.14
870607 WH JayLynn/Watson/Alter N	200,000.00	200,000.00		
70096 Environmental	7,213,049.30	5,792,883.87	176,819.63	1,243,345.80
70097 Dirt Moving				
870701 WH Stmwtr Mtgtn-Sth&WstOf BNSF				
870703 WH Initial Haymarket Site Prep	6,087,616.60	6,087,616.60		
870704 WH Other Stormwater Mitigation				
70097 Dirt Moving	6,087,616.60	6,087,616.60		
70098 TIF Improvements				
870800 WH TIF Improvements				
70098 TIF Improvements				
70099 Site Purchase				
870901 WH BNSF Land Acquisition	1,060,419.44	1,060,419.44		
870902 WH Alter Site Purchase	4,611,008.12	4,611,008.12		
870903 WH Jaylynn Site Purchase	1,702,838.21	1,702,838.21		
870904 WH UP Site Purchase	1,326,248.15	1,326,248.15		
870905 WH BNSF Const, Rehab, Reloc	47,671,698.85	47,671,698.85		
870906 WH Amtrak Station	2,369,425.17	2,369,425.17		
870907 WH UP Track Mod West of Bridge	1,225,231.66	1,225,231.66		

As of November 30, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70099 Site Purchase				
870908 WH Other Private Prop Acqstns	2,264,387.01	2,264,387.01		
70099 Site Purchase	62,231,256.61	62,231,256.61		
70100 Other Costs				
870951 WH ITS & Dynamic Message Signs	1,140,949.49	1,140,949.49		
870952 WH Community Space & Civic Art	1,500,000.00	459,814.85		1,040,185.15
870953 WH Breslow Ice Rink	2,000,000.00			2,000,000.00
70100 Other Costs	4,640,949.49	1,600,764.34		3,040,185.15
70105 Bond Related Costs				
870975 WH Miscellaneous				
870976 WH Line of Credit	78,227.31	78,227.31		
870977 WH Series 1 JPA Debt	1,535,167.50	1,535,167.50		
870978 WH Series 2 JPA Debt	1,221,802.25	1,221,802.25		
870979 WH Series 3 JPA Debt	577,661.29	577,661.29		
870980 WH Series 4 JPA Debt	1,243,824.50	1,243,824.50		
70105 Bond Related Costs	4,656,682.85	4,656,682.85		
00951 West Haymarket Capital Proj	336,462,685.89	329,466,217.60	438,411.32	6,558,056.97

As of November 30, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870001 WH General Coordination P2	360,000.00	360,000.00		
70090 West Haymarket Park	360,000.00	360,000.00		
70092 Parking				
870205 WH Parking Garage #2 P2	12,112,457.43	12,108,756.13	10,000.00	6,298.70-
870206 WH Parking Garage #3 P2	14,858,656.42	14,833,773.58		24,882.84
70092 Parking	26,971,113.85	26,942,529.71	10,000.00	18,584.14
70093 Roads				
870309 WH Streetscape P2	953,573.17	943,968.17	10,000.00	395.00-
70093 Roads	953,573.17	943,968.17	10,000.00	395.00-
70105 Bond Related Costs				
870981 WH Series 5 JPA Debt P2	411,982.31	411,982.31		
70105 Bond Related Costs	411,982.31	411,982.31		
00951 West Haymarket Capital Proj	28,696,669.33	28,658,480.19	20,000.00	18,189.14

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	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
06095 W Haymarket Surplus					
11 Materials & Supplies					
5221 Office Supplies	250.00		250.00		250.00
5261 Postage	1,750.00		1,750.00	262.04	1,487.96
5323 Bldg Maint Supplies	500.00		500.00		500.00
11 Materials & Supplies	2,500.00		2,500.00	262.04	2,237.96
12 Other Services & Charges					
5621 Misc Contractual Services	824,846.00		824,846.00	71,305.00	753,541.00
5624 Auditing Service	20,000.00		20,000.00	4,500.00	15,500.00
5631 Data Processing Service	1,254.00		1,254.00	313.43	940.57
5643 Management Services	1,843,440.00		1,843,440.00	410,100.00	1,433,340.00
5643.61 Deck 1 Mgmt Services	517,000.00		517,000.00	138,526.84	378,473.16
5643.62 Deck 2 Mgmt Services	407,000.00		407,000.00	76,345.45	330,654.55
5643.63 Deck 3 Mgmt Services	521,000.00		521,000.00	99,711.66	421,288.34
5683.04 Snow Removal	2,500.00		2,500.00		2,500.00
5683.05 Fire Alarm Monitoring	500.00		500.00	101.70	398.30
5762 Photocopying	500.00		500.00	.76	499.24
5763 Printing	500.00		500.00	56.00	444.00
5784 Misc Insurance	112,847.00		112,847.00	81,153.00	31,694.00
5786 Property	155,555.00		155,555.00	155,555.00	
5794 Public Officials	31,864.00		31,864.00	30,022.00	1,842.00
5821 Electricity - Bldg & Grnds	10,440.00		10,440.00	2,525.79	7,914.21
5825 Natural Gas	3,000.00		3,000.00	134.25	2,865.75
5829 Telephone	1,300.00		1,300.00	201.61	1,098.39
5830 Water	1,000.00		1,000.00	136.46	863.54
5835 Thermal Heating & Cooling	2,260,000.00		2,260,000.00	534,563.91	1,725,436.09
5856 City Share Linc Center Maint	20,000.00		20,000.00		20,000.00
5862 Grounds Maintenance	3,000.00		3,000.00		3,000.00
5870 Other Bldg Maintenance	161,000.00		161,000.00	45,316.87	115,683.13
5928 Rent of Co/City Bldg Space	966.00		966.00	241.50	724.50
5931 Parking Rent Bldg Comm	465.00		465.00	116.25	348.75
5952 Advertising/Media Serv	2,350.00		2,350.00	500.00	1,850.00
5993 Fees Paid to State of NE				25.00	25.00-
5996 Credit Card/Bank Fees	5,000.00		5,000.00	430.95	4,569.05
12 Other Services & Charges	6,907,327.00		6,907,327.00	1,651,883.43	5,255,443.57

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
06095 W Haymarket Surplus	6,909,827.00		6,909,827.00	1,652,145.47	5,257,681.53
195011 JPA 2010A Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00	524.00	
6235 Bd Trustee Pmt-Interest	4,651,510.00		4,651,510.00		4,651,510.00
15 Debt Service	4,652,034.00		4,652,034.00	524.00	4,651,510.00
195011 JPA 2010A Debt Service	4,652,034.00		4,652,034.00	524.00	4,651,510.00
195021 JPA 2010B/C Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	1,048.00		1,048.00		1,048.00
6235 Bd Trustee Pmt-Interest	5,874,323.00		5,874,323.00		5,874,323.00
15 Debt Service	5,875,371.00		5,875,371.00		5,875,371.00
195021 JPA 2010B/C Debt Service	5,875,371.00		5,875,371.00		5,875,371.00
195031 JPA 2011 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00		524.00
6235 Bd Trustee Pmt-Interest	4,591,688.00		4,591,688.00		4,591,688.00
15 Debt Service	4,592,212.00		4,592,212.00		4,592,212.00
195031 JPA 2011 Debt Service	4,592,212.00		4,592,212.00		4,592,212.00
195041 JPA 2013 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00		524.00
6234 Bd Trustee Pmt-Principal	540,000.00		540,000.00		540,000.00

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
195041 JPA 2013 Debt Service					
15 Debt Service					
6235 Bd Trustee Pmt-Interest	1,125,275.00		1,125,275.00		1,125,275.00
15 Debt Service	1,665,799.00		1,665,799.00		1,665,799.00
195041 JPA 2013 Debt Service	1,665,799.00		1,665,799.00		1,665,799.00
00950 West Haymarket Revenue	23,695,243.00		23,695,243.00	1,652,669.47	22,042,573.53

As of December 31, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870000 WH General Coordination	6,812,618.77	6,612,929.82	199,688.95	
870002 WH General Coordination P3	204,000.00	187,000.00	17,000.00	
70090 West Haymarket Park	7,016,618.77	6,799,929.82	216,688.95	
70091 Arena				
870100 WH Arena	183,878,900.40	183,777,880.40	27,020.00	74,000.00
870101 WH Arena Contingency	1,923,102.37			1,923,102.37
870203 WH Arena Parking Garage	726,438.23	726,438.23		
70091 Arena	186,528,441.00	184,504,318.63	27,020.00	1,997,102.37
70092 Parking				
870201 WH HymktPkLot,FestSp&PedGrdStr	15,020,199.15	15,033,683.68	882.74	14,367.27-
870202 WH Parking Garage #1	14,041,819.09	14,067,207.27		25,388.18-
870204 WH Parking Garage #2	203,400.39	203,400.39		
70092 Parking	29,265,418.63	29,304,291.34	882.74	39,755.45-
70093 Roads				
870301 WH Charleston Bridge/Roadway	252,015.40	252,015.40		
870302 WH "M"&"N" St,7th to 10th St	3,436,496.59	3,436,496.59		
870303 WH USPS Parking Lot Reconstctn	696,053.96	696,053.96		
870304 WH 10th & Salt Creek Road Impr	3,436,720.69	3,436,720.69		
870305 WH Core Area Roadway & Utility	14,890,418.47	14,682,918.47		207,500.00
870306 WH Traffic Analysis	72,351.96	72,351.96		
870307 WH Streetscape	2,584,704.75	2,586,338.83		1,634.08-
870308 WH Sun Valley Blvd & West "O"	23,681.50	23,681.50		
70093 Roads	25,392,443.32	25,186,577.40		205,865.92
70094 Pedestrian Ways				
870401 WH Plaza				
870402 WH Canopy Phase II	1,431,269.05	1,357,109.05		74,160.00
70094 Pedestrian Ways	1,431,269.05	1,357,109.05		74,160.00

As of December 31, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70095 Utilities				
870501 WH Sanitary Sewer Relocation	1,492,905.32	1,492,905.32		
870502 WH Fiber Optic Comm & Other	506,034.95	506,034.95		
70095 Utilities	1,998,940.27	1,998,940.27		
70096 Environmental				
870601 WH NDEQ T-200	1,983,034.68	1,651,717.90	15,619.93	315,696.85
870602 WH Voluntary Clean-up Program	1,937,395.49	1,901,832.16	143,100.17	107,536.84-
870603 WH Environmental Contngy Pln	2,181,523.91	1,332,043.57	109.01	849,371.33
870604 WH Other/Miscellaneous	711,095.22	709,432.67	17,990.52	16,327.97-
870605 WH Canopy Phase I-Lead Abatemt				
870606 WH Alter Brownfield Site	200,000.00	289.86		199,710.14
870607 WH JayLynn/Watson/Alter N	200,000.00	200,000.00		
70096 Environmental	7,213,049.30	5,795,316.16	176,819.63	1,240,913.51
70097 Dirt Moving				
870701 WH Stmwtr Mtgtn-Sth&WstOf BNSF				
870703 WH Initial Haymarket Site Prep	6,087,616.60	6,087,616.60		
870704 WH Other Stormwater Mitigation				
70097 Dirt Moving	6,087,616.60	6,087,616.60		
70098 TIF Improvements				
870800 WH TIF Improvements				
70098 TIF Improvements				
70099 Site Purchase				
870901 WH BNSF Land Acquisition	1,060,419.44	1,060,419.44		
870902 WH Alter Site Purchase	4,611,008.12	4,611,008.12		
870903 WH Jaylynn Site Purchase	1,702,838.21	1,702,838.21		
870904 WH UP Site Purchase	1,326,248.15	1,326,248.15		
870905 WH BNSF Const, Rehab, Reloc	47,671,698.85	47,671,698.85		
870906 WH Amtrak Station	2,369,425.17	2,369,425.17		
870907 WH UP Track Mod West of Bridge	1,225,231.66	1,225,231.66		

As of December 31, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70099 Site Purchase				
870908 WH Other Private Prop Acqstns	2,264,387.01	2,264,387.01		
70099 Site Purchase	62,231,256.61	62,231,256.61		
70100 Other Costs				
870951 WH ITS & Dynamic Message Signs	1,140,949.49	1,140,949.49		
870952 WH Community Space & Civic Art	1,500,000.00	459,814.85		1,040,185.15
870953 WH Breslow Ice Rink	2,000,000.00			2,000,000.00
70100 Other Costs	4,640,949.49	1,600,764.34		3,040,185.15
70105 Bond Related Costs				
870975 WH Miscellaneous				
870976 WH Line of Credit	78,227.31	78,227.31		
870977 WH Series 1 JPA Debt	1,535,167.50	1,535,167.50		
870978 WH Series 2 JPA Debt	1,221,802.25	1,221,802.25		
870979 WH Series 3 JPA Debt	577,661.29	577,661.29		
870980 WH Series 4 JPA Debt	1,243,824.50	1,243,824.50		
70105 Bond Related Costs	4,656,682.85	4,656,682.85		
00951 West Haymarket Capital Proj	336,462,685.89	329,522,803.07	421,411.32	6,518,471.50

As of December 31, 2015

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870001 WH General Coordination P2	360,000.00	360,000.00		
70090 West Haymarket Park	360,000.00	360,000.00		
70092 Parking				
870205 WH Parking Garage #2 P2	12,112,457.43	12,108,756.13	10,000.00	6,298.70-
870206 WH Parking Garage #3 P2	14,858,656.42	14,833,773.58		24,882.84
70092 Parking	26,971,113.85	26,942,529.71	10,000.00	18,584.14
70093 Roads				
870309 WH Streetscape P2	953,573.17	943,968.17	10,000.00	395.00-
70093 Roads	953,573.17	943,968.17	10,000.00	395.00-
70105 Bond Related Costs				
870981 WH Series 5 JPA Debt P2	411,982.31	411,982.31		
70105 Bond Related Costs	411,982.31	411,982.31		
00951 West Haymarket Capital Proj	28,696,669.33	28,658,480.19	20,000.00	18,189.14

As of December 31, 2015

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
06095 W Haymarket Surplus					
11 Materials & Supplies					
5221 Office Supplies	250.00		250.00		250.00
5261 Postage	1,750.00		1,750.00	448.05	1,301.95
5323 Bldg Maint Supplies	500.00		500.00		500.00
11 Materials & Supplies	2,500.00		2,500.00	448.05	2,051.95
12 Other Services & Charges					
5621 Misc Contractual Services	824,846.00		824,846.00	182,372.33	642,473.67
5624 Auditing Service	20,000.00		20,000.00	15,000.00	5,000.00
5631 Data Processing Service	1,254.00		1,254.00	417.91	836.09
5643 Management Services	1,843,440.00		1,843,440.00	820,200.00	1,023,240.00
5643.61 Deck 1 Mgmt Services	517,000.00		517,000.00	138,526.84	378,473.16
5643.62 Deck 2 Mgmt Services	407,000.00		407,000.00	76,345.45	330,654.55
5643.63 Deck 3 Mgmt Services	521,000.00		521,000.00	99,711.66	421,288.34
5683.04 Snow Removal	2,500.00		2,500.00		2,500.00
5683.05 Fire Alarm Monitoring	500.00		500.00	101.70	398.30
5762 Photocopying	500.00		500.00	.76	499.24
5763 Printing	500.00		500.00	56.00	444.00
5784 Misc Insurance	112,847.00		112,847.00	109,000.00	3,847.00
5786 Property	155,555.00		155,555.00	155,555.00	
5794 Public Officials	31,864.00		31,864.00	30,022.00	1,842.00
5821 Electricity - Bldg & Grnds	10,440.00		10,440.00	2,867.44	7,572.56
5825 Natural Gas	3,000.00		3,000.00	329.49	2,670.51
5829 Telephone	1,300.00		1,300.00	302.38	997.62
5830 Water	1,000.00		1,000.00	269.71	730.29
5835 Thermal Heating & Cooling	2,260,000.00		2,260,000.00	711,259.29	1,548,740.71
5856 City Share Linc Center Maint	20,000.00		20,000.00		20,000.00
5862 Grounds Maintenance	3,000.00		3,000.00		3,000.00
5870 Other Bldg Maintenance	161,000.00		161,000.00	45,718.94	115,281.06
5928 Rent of Co/City Bldg Space	966.00		966.00	322.00	644.00
5931 Parking Rent Bldg Comm	465.00		465.00	155.00	310.00
5952 Advertising/Media Serv	2,350.00		2,350.00	500.00	1,850.00
5993 Fees Paid to State of NE				25.00	25.00-
5996 Credit Card/Bank Fees	5,000.00		5,000.00	486.54	4,513.46
12 Other Services & Charges	6,907,327.00		6,907,327.00	2,389,545.44	4,517,781.56

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
06095 W Haymarket Surplus	6,909,827.00		6,909,827.00	2,389,993.49	4,519,833.51
195011 JPA 2010A Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00	524.00	
6235 Bd Trustee Pmt-Interest	4,651,510.00		4,651,510.00	2,325,753.70	2,325,756.30
15 Debt Service	4,652,034.00		4,652,034.00	2,326,277.70	2,325,756.30
195011 JPA 2010A Debt Service	4,652,034.00		4,652,034.00	2,326,277.70	2,325,756.30
195021 JPA 2010B/C Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	1,048.00		1,048.00		1,048.00
6235 Bd Trustee Pmt-Interest	5,874,323.00		5,874,323.00	2,937,158.74	2,937,164.26
15 Debt Service	5,875,371.00		5,875,371.00	2,937,158.74	2,938,212.26
195021 JPA 2010B/C Debt Service	5,875,371.00		5,875,371.00	2,937,158.74	2,938,212.26
195031 JPA 2011 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00		524.00
6235 Bd Trustee Pmt-Interest	4,591,688.00		4,591,688.00	2,295,839.97	2,295,848.03
15 Debt Service	4,592,212.00		4,592,212.00	2,295,839.97	2,296,372.03
195031 JPA 2011 Debt Service	4,592,212.00		4,592,212.00	2,295,839.97	2,296,372.03
195041 JPA 2013 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00		524.00
6234 Bd Trustee Pmt-Principal	540,000.00		540,000.00	540,000.00	

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
195041 JPA 2013 Debt Service					
15 Debt Service					
6235 Bd Trustee Pmt-Interest	1,125,275.00		1,125,275.00	565,335.68	559,939.32
15 Debt Service	1,665,799.00		1,665,799.00	1,105,335.68	560,463.32
195041 JPA 2013 Debt Service	1,665,799.00		1,665,799.00	1,105,335.68	560,463.32
00950 West Haymarket Revenue	23,695,243.00		23,695,243.00	11,054,605.58	12,640,637.42

As of January 31, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870000 WH General Coordination	6,812,618.77	6,612,929.82	199,688.95	
870002 WH General Coordination P3	204,000.00	204,000.00		
70090 West Haymarket Park	7,016,618.77	6,816,929.82	199,688.95	
70091 Arena				
870100 WH Arena	183,878,900.40	183,777,880.40	27,020.00	74,000.00
870101 WH Arena Contingency	1,923,102.37			1,923,102.37
870203 WH Arena Parking Garage	726,438.23	726,438.23		
70091 Arena	186,528,441.00	184,504,318.63	27,020.00	1,997,102.37
70092 Parking				
870201 WH HymktPkLot,FestSp&PedGrdStr	15,020,199.15	15,033,683.68	882.74	14,367.27-
870202 WH Parking Garage #1	14,041,819.09	14,067,207.27		25,388.18-
870204 WH Parking Garage #2	203,400.39	203,400.39		
70092 Parking	29,265,418.63	29,304,291.34	882.74	39,755.45-
70093 Roads				
870301 WH Charleston Bridge/Roadway	252,015.40	252,015.40		
870302 WH "M"&"N" St,7th to 10th St	3,436,496.59	3,436,496.59		
870303 WH USPS Parking Lot Reconstctn	696,053.96	696,053.96		
870304 WH 10th & Salt Creek Road Impr	3,436,720.69	3,436,720.69		
870305 WH Core Area Roadway & Utility	14,890,418.47	14,682,918.47		207,500.00
870306 WH Traffic Analysis	72,351.96	72,351.96		
870307 WH Streetscape	2,584,704.75	2,586,338.83		1,634.08-
870308 WH Sun Valley Blvd & West "O"	23,681.50	23,681.50		
70093 Roads	25,392,443.32	25,186,577.40		205,865.92
70094 Pedestrian Ways				
870401 WH Plaza				
870402 WH Canopy Phase II	1,431,269.05	1,357,109.05		74,160.00
70094 Pedestrian Ways	1,431,269.05	1,357,109.05		74,160.00

As of January 31, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70095 Utilities				
870501 WH Sanitary Sewer Relocation	1,492,905.32	1,492,905.32		
870502 WH Fiber Optic Comm & Other	506,034.95	506,034.95		
70095 Utilities	1,998,940.27	1,998,940.27		
70096 Environmental				
870601 WH NDEQ T-200	1,983,034.68	1,661,536.92	5,800.91	315,696.85
870602 WH Voluntary Clean-up Program	1,937,395.49	1,944,233.43	102,668.85	109,506.79-
870603 WH Environmental Contngy Pln	2,181,523.91	1,332,043.57	109.01	849,371.33
870604 WH Other/Miscellaneous	711,095.22	715,466.79	11,956.40	16,327.97-
870605 WH Canopy Phase I-Lead Abatemt				
870606 WH Alter Brownfield Site	200,000.00	289.86		199,710.14
870607 WH JayLynn/Watson/Alter N	200,000.00	200,000.00		
70096 Environmental	7,213,049.30	5,853,570.57	120,535.17	1,238,943.56
70097 Dirt Moving				
870701 WH Stmwtr Mtgtn-Sth&WstOf BNSF				
870703 WH Initial Haymarket Site Prep	6,087,616.60	6,087,616.60		
870704 WH Other Stormwater Mitigation				
70097 Dirt Moving	6,087,616.60	6,087,616.60		
70098 TIF Improvements				
870800 WH TIF Improvements				
70098 TIF Improvements				
70099 Site Purchase				
870901 WH BNSF Land Acquisition	1,060,419.44	1,060,419.44		
870902 WH Alter Site Purchase	4,611,008.12	4,611,008.12		
870903 WH Jaylynn Site Purchase	1,702,838.21	1,702,838.21		
870904 WH UP Site Purchase	1,326,248.15	1,326,248.15		
870905 WH BNSF Const, Rehab, Reloc	47,671,698.85	47,671,698.85		
870906 WH Amtrak Station	2,369,425.17	2,369,425.17		
870907 WH UP Track Mod West of Bridge	1,225,231.66	1,225,231.66		

As of January 31, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70099 Site Purchase				
870908 WH Other Private Prop Acqstns	2,264,387.01	2,264,387.01		
70099 Site Purchase	62,231,256.61	62,231,256.61		
70100 Other Costs				
870951 WH ITS & Dynamic Message Signs	1,140,949.49	1,140,949.49		
870952 WH Community Space & Civic Art	1,500,000.00	459,814.85		1,040,185.15
870953 WH Breslow Ice Rink	2,000,000.00			2,000,000.00
70100 Other Costs	4,640,949.49	1,600,764.34		3,040,185.15
70105 Bond Related Costs				
870975 WH Miscellaneous				
870976 WH Line of Credit	78,227.31	78,227.31		
870977 WH Series 1 JPA Debt	1,535,167.50	1,535,167.50		
870978 WH Series 2 JPA Debt	1,221,802.25	1,221,802.25		
870979 WH Series 3 JPA Debt	577,661.29	577,661.29		
870980 WH Series 4 JPA Debt	1,243,824.50	1,243,824.50		
70105 Bond Related Costs	4,656,682.85	4,656,682.85		
00951 West Haymarket Capital Proj	336,462,685.89	329,598,057.48	348,126.86	6,516,501.55

As of January 31, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870001 WH General Coordination P2	360,000.00	360,000.00		
70090 West Haymarket Park	360,000.00	360,000.00		
70092 Parking				
870205 WH Parking Garage #2 P2	12,112,457.43	12,108,756.13	10,000.00	6,298.70-
870206 WH Parking Garage #3 P2	14,858,656.42	14,833,773.58		24,882.84
70092 Parking	26,971,113.85	26,942,529.71	10,000.00	18,584.14
70093 Roads				
870309 WH Streetscape P2	953,573.17	943,968.17	10,000.00	395.00-
70093 Roads	953,573.17	943,968.17	10,000.00	395.00-
70105 Bond Related Costs				
870981 WH Series 5 JPA Debt P2	411,982.31	411,982.31		
70105 Bond Related Costs	411,982.31	411,982.31		
00951 West Haymarket Capital Proj	28,696,669.33	28,658,480.19	20,000.00	18,189.14

As of January 31, 2016

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
06095 W Haymarket Surplus					
11 Materials & Supplies					
5221 Office Supplies	250.00		250.00		250.00
5261 Postage	1,750.00		1,750.00	604.06	1,145.94
5323 Bldg Maint Supplies	500.00		500.00		500.00
11 Materials & Supplies	2,500.00		2,500.00	604.06	1,895.94
12 Other Services & Charges					
5621 Misc Contractual Services	824,846.00		824,846.00	174,391.24	650,454.76
5624 Auditing Service	20,000.00		20,000.00	15,000.00	5,000.00
5631 Data Processing Service	1,254.00		1,254.00	522.39	731.61
5643 Management Services	1,843,440.00		1,843,440.00	820,200.00	1,023,240.00
5643.61 Deck 1 Mgmt Services	517,000.00		517,000.00	227,168.82	289,831.18
5643.62 Deck 2 Mgmt Services	407,000.00		407,000.00	122,743.85	284,256.15
5643.63 Deck 3 Mgmt Services	521,000.00		521,000.00	160,765.61	360,234.39
5683.04 Snow Removal	2,500.00		2,500.00	145.50	2,354.50
5683.05 Fire Alarm Monitoring	500.00		500.00	203.40	296.60
5762 Photocopying	500.00		500.00	2.94	497.06
5763 Printing	500.00		500.00	56.00	444.00
5784 Misc Insurance	112,847.00		112,847.00	109,000.00	3,847.00
5786 Property	155,555.00		155,555.00	155,555.00	
5794 Public Officials	31,864.00		31,864.00	24,468.00	7,396.00
5821 Electricity - Bldg & Grnds	10,440.00		10,440.00	3,740.60	6,699.40
5825 Natural Gas	3,000.00		3,000.00	683.65	2,316.35
5829 Telephone	1,300.00		1,300.00	403.15	896.85
5830 Water	1,000.00		1,000.00	269.71	730.29
5835 Thermal Heating & Cooling	2,260,000.00		2,260,000.00	894,386.93	1,365,613.07
5856 City Share Linc Center Maint	20,000.00		20,000.00	28,187.05	8,187.05-
5862 Grounds Maintenance	3,000.00		3,000.00		3,000.00
5870 Other Bldg Maintenance	161,000.00		161,000.00	58,203.67	102,796.33
5928 Rent of Co/City Bldg Space	966.00		966.00	402.50	563.50
5931 Parking Rent Bldg Comm	465.00		465.00	193.75	271.25
5952 Advertising/Media Serv	2,350.00		2,350.00	567.50	1,782.50
5977 Fees/Licenses/Titles/Permits				216.00	216.00-
5993 Fees Paid to State of NE				25.00	25.00-
5996 Credit Card/Bank Fees	5,000.00		5,000.00	486.54	4,513.46

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
06095 W Haymarket Surplus					
12 Other Services & Charges					
12 Other Services & Charges	6,907,327.00		6,907,327.00	2,797,988.80	4,109,338.20
06095 W Haymarket Surplus	6,909,827.00		6,909,827.00	2,798,592.86	4,111,234.14
195011 JPA 2010A Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00	524.00	
6235 Bd Trustee Pmt-Interest	4,651,510.00		4,651,510.00	2,325,753.70	2,325,756.30
15 Debt Service	4,652,034.00		4,652,034.00	2,326,277.70	2,325,756.30
195011 JPA 2010A Debt Service	4,652,034.00		4,652,034.00	2,326,277.70	2,325,756.30
195021 JPA 2010B/C Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	1,048.00		1,048.00	1,048.00	
6235 Bd Trustee Pmt-Interest	5,874,323.00		5,874,323.00	2,937,158.74	2,937,164.26
15 Debt Service	5,875,371.00		5,875,371.00	2,938,206.74	2,937,164.26
195021 JPA 2010B/C Debt Service	5,875,371.00		5,875,371.00	2,938,206.74	2,937,164.26
195031 JPA 2011 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00		524.00
6235 Bd Trustee Pmt-Interest	4,591,688.00		4,591,688.00	2,295,839.97	2,295,848.03
15 Debt Service	4,592,212.00		4,592,212.00	2,295,839.97	2,296,372.03
195031 JPA 2011 Debt Service	4,592,212.00		4,592,212.00	2,295,839.97	2,296,372.03

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
195041 JPA 2013 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00	524.00	
6234 Bd Trustee Pmt-Principal	540,000.00		540,000.00	540,000.00	
6235 Bd Trustee Pmt-Interest	1,125,275.00		1,125,275.00	565,335.68	559,939.32
15 Debt Service	1,665,799.00		1,665,799.00	1,105,859.68	559,939.32
195041 JPA 2013 Debt Service	1,665,799.00		1,665,799.00	1,105,859.68	559,939.32
00950 West Haymarket Revenue	23,695,243.00		23,695,243.00	11,464,776.95	12,230,466.05

As of February 29, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870000 WH General Coordination	6,812,618.77	6,613,660.53	98,958.24	100,000.00
870002 WH General Coordination P3	204,000.00	221,000.00	187,000.00	204,000.00-
70090 West Haymarket Park	7,016,618.77	6,834,660.53	285,958.24	104,000.00-
70091 Arena				
870100 WH Arena	183,878,900.40	183,777,880.40	27,020.00	74,000.00
870101 WH Arena Contingency	1,923,102.37			1,923,102.37
870203 WH Arena Parking Garage	726,438.23	726,438.23		
70091 Arena	186,528,441.00	184,504,318.63	27,020.00	1,997,102.37
70092 Parking				
870201 WH HymktPkLot,FestSp&PedGrdStr	15,020,199.15	15,033,683.68	882.74	14,367.27-
870202 WH Parking Garage #1	14,041,819.09	14,067,207.27		25,388.18-
870204 WH Parking Garage #2	203,400.39	203,400.39		
70092 Parking	29,265,418.63	29,304,291.34	882.74	39,755.45-
70093 Roads				
870301 WH Charleston Bridge/Roadway	252,015.40	252,015.40		
870302 WH "M"&"N" St,7th to 10th St	3,436,496.59	3,436,496.59		
870303 WH USPS Parking Lot Reconstctn	696,053.96	696,053.96		
870304 WH 10th & Salt Creek Road Impr	3,436,720.69	3,436,720.69		
870305 WH Core Area Roadway & Utility	14,890,418.47	14,682,918.47		207,500.00
870306 WH Traffic Analysis	72,351.96	72,351.96		
870307 WH Streetscape	2,584,704.75	2,586,338.83		1,634.08-
870308 WH Sun Valley Blvd & West "O"	23,681.50	23,681.50		
70093 Roads	25,392,443.32	25,186,577.40		205,865.92
70094 Pedestrian Ways				
870401 WH Plaza				
870402 WH Canopy Phase II	1,431,269.05	1,357,109.05		74,160.00
70094 Pedestrian Ways	1,431,269.05	1,357,109.05		74,160.00

As of February 29, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70095 Utilities				
870501 WH Sanitary Sewer Relocation	1,492,905.32	1,492,905.32		
870502 WH Fiber Optic Comm & Other	506,034.95	506,034.95		
70095 Utilities	1,998,940.27	1,998,940.27		
70096 Environmental				
870601 WH NDEQ T-200	1,983,034.68	1,661,536.92	5,800.91	315,696.85
870602 WH Voluntary Clean-up Program	1,937,395.49	1,939,439.51	102,668.85	104,712.87-
870603 WH Environmental Contngy Pln	2,181,523.91	1,332,043.57	109.01	849,371.33
870604 WH Other/Miscellaneous	711,095.22	715,466.79	11,956.40	16,327.97-
870605 WH Canopy Phase I-Lead Abatemt				
870606 WH Alter Brownfield Site	200,000.00	11,331.14		188,668.86
870607 WH JayLynn/Watson/Alter N	200,000.00	200,000.00		
70096 Environmental	7,213,049.30	5,859,817.93	120,535.17	1,232,696.20
70097 Dirt Moving				
870701 WH Stmwtr Mtgtn-Sth&WstOf BNSF				
870703 WH Initial Haymarket Site Prep	6,087,616.60	6,087,616.60		
870704 WH Other Stormwater Mitigation				
70097 Dirt Moving	6,087,616.60	6,087,616.60		
70098 TIF Improvements				
870800 WH TIF Improvements				
70098 TIF Improvements				
70099 Site Purchase				
870901 WH BNSF Land Acquisition	1,060,419.44	1,060,419.44		
870902 WH Alter Site Purchase	4,611,008.12	4,611,008.12		
870903 WH Jaylynn Site Purchase	1,702,838.21	1,702,838.21		
870904 WH UP Site Purchase	1,326,248.15	1,326,248.15		
870905 WH BNSF Const, Rehab, Reloc	47,671,698.85	47,671,698.85		
870906 WH Amtrak Station	2,369,425.17	2,369,425.17		
870907 WH UP Track Mod West of Bridge	1,225,231.66	1,225,231.66		

As of February 29, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70099 Site Purchase				
870908 WH Other Private Prop Acqstns	2,264,387.01	2,264,387.01		
70099 Site Purchase	62,231,256.61	62,231,256.61		
70100 Other Costs				
870951 WH ITS & Dynamic Message Signs	1,140,949.49	1,140,949.49		
870952 WH Community Space & Civic Art	1,500,000.00	549,514.85		950,485.15
870953 WH Breslow Ice Rink	2,000,000.00	2,000,000.00		
70100 Other Costs	4,640,949.49	3,690,464.34		950,485.15
70105 Bond Related Costs				
870975 WH Miscellaneous				
870976 WH Line of Credit	78,227.31	78,227.31		
870977 WH Series 1 JPA Debt	1,535,167.50	1,535,167.50		
870978 WH Series 2 JPA Debt	1,221,802.25	1,221,802.25		
870979 WH Series 3 JPA Debt	577,661.29	577,661.29		
870980 WH Series 4 JPA Debt	1,243,824.50	1,243,824.50		
70105 Bond Related Costs	4,656,682.85	4,656,682.85		
00951 West Haymarket Capital Proj	336,462,685.89	331,711,735.55	434,396.15	4,316,554.19

As of February 29, 2016

	Total Budget	Expend.	Encumb.	Available Balance
00951 West Haymarket Capital Proj				
70090 West Haymarket Park				
870001 WH General Coordination P2	360,000.00	360,000.00		
70090 West Haymarket Park	360,000.00	360,000.00		
70092 Parking				
870205 WH Parking Garage #2 P2	12,112,457.43	12,108,756.13	10,000.00	6,298.70-
870206 WH Parking Garage #3 P2	14,858,656.42	14,833,773.58		24,882.84
70092 Parking	26,971,113.85	26,942,529.71	10,000.00	18,584.14
70093 Roads				
870309 WH Streetscape P2	953,573.17	943,968.17	10,000.00	395.00-
70093 Roads	953,573.17	943,968.17	10,000.00	395.00-
70105 Bond Related Costs				
870981 WH Series 5 JPA Debt P2	411,982.31	411,982.31		
70105 Bond Related Costs	411,982.31	411,982.31		
00951 West Haymarket Capital Proj	28,696,669.33	28,658,480.19	20,000.00	18,189.14

As of February 29, 2016

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
06095 W Haymarket Surplus					
11 Materials & Supplies					
5221 Office Supplies	250.00		250.00		250.00
5261 Postage	1,750.00		1,750.00	970.64	779.36
5323 Bldg Maint Supplies	500.00		500.00		500.00
11 Materials & Supplies	2,500.00		2,500.00	970.64	1,529.36
12 Other Services & Charges					
5621 Misc Contractual Services	824,846.00		824,846.00	266,326.29	558,519.71
5624 Auditing Service	20,000.00		20,000.00	17,000.00	3,000.00
5631 Data Processing Service	1,254.00		1,254.00	626.87	627.13
5643 Management Services	1,843,440.00		1,843,440.00	820,200.00	1,023,240.00
5643.61 Deck 1 Mgmt Services	517,000.00		517,000.00	227,168.82	289,831.18
5643.62 Deck 2 Mgmt Services	407,000.00		407,000.00	122,743.85	284,256.15
5643.63 Deck 3 Mgmt Services	521,000.00		521,000.00	160,765.61	360,234.39
5683.04 Snow Removal	2,500.00		2,500.00	923.25	1,576.75
5683.05 Fire Alarm Monitoring	500.00		500.00	203.40	296.60
5762 Photocopying	500.00		500.00	2.94	497.06
5763 Printing	500.00		500.00	109.50	390.50
5784 Misc Insurance	112,847.00		112,847.00	109,000.00	3,847.00
5786 Property	155,555.00		155,555.00	155,555.00	
5794 Public Officials	31,864.00		31,864.00	24,468.00	7,396.00
5821 Electricity - Bldg & Grnds	10,440.00		10,440.00	4,659.75	5,780.25
5825 Natural Gas	3,000.00		3,000.00	973.68	2,026.32
5829 Telephone	1,300.00		1,300.00	504.59	795.41
5830 Water	1,000.00		1,000.00	416.41	583.59
5835 Thermal Heating & Cooling	2,260,000.00		2,260,000.00	1,080,874.10	1,179,125.90
5856 City Share Linc Center Maint	20,000.00		20,000.00	28,187.05	8,187.05-
5862 Grounds Maintenance	3,000.00		3,000.00	523.00	2,477.00
5870 Other Bldg Maintenance	161,000.00		161,000.00	99,926.00	61,074.00
5928 Rent of Co/City Bldg Space	966.00		966.00	483.00	483.00
5931 Parking Rent Bldg Comm	465.00		465.00	232.50	232.50
5952 Advertising/Media Serv	2,350.00		2,350.00	567.50	1,782.50
5977 Fees/Licenses/Titles/Permits				216.00	216.00-
5993 Fees Paid to State of NE				25.00	25.00-
5996 Credit Card/Bank Fees	5,000.00		5,000.00	486.54	4,513.46

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
06095 W Haymarket Surplus					
12 Other Services & Charges					
12 Other Services & Charges	6,907,327.00		6,907,327.00	3,123,168.65	3,784,158.35
06095 W Haymarket Surplus	6,909,827.00		6,909,827.00	3,124,139.29	3,785,687.71
195011 JPA 2010A Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00	524.00	
6235 Bd Trustee Pmt-Interest	4,651,510.00		4,651,510.00	2,325,753.70	2,325,756.30
15 Debt Service	4,652,034.00		4,652,034.00	2,326,277.70	2,325,756.30
195011 JPA 2010A Debt Service	4,652,034.00		4,652,034.00	2,326,277.70	2,325,756.30
195021 JPA 2010B/C Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	1,048.00		1,048.00	1,048.00	
6235 Bd Trustee Pmt-Interest	5,874,323.00		5,874,323.00	2,937,158.74	2,937,164.26
15 Debt Service	5,875,371.00		5,875,371.00	2,938,206.74	2,937,164.26
195021 JPA 2010B/C Debt Service	5,875,371.00		5,875,371.00	2,938,206.74	2,937,164.26
195031 JPA 2011 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00		524.00
6235 Bd Trustee Pmt-Interest	4,591,688.00		4,591,688.00	2,295,839.97	2,295,848.03
15 Debt Service	4,592,212.00		4,592,212.00	2,295,839.97	2,296,372.03
195031 JPA 2011 Debt Service	4,592,212.00		4,592,212.00	2,295,839.97	2,296,372.03

	ORIGINAL BUDGET	BUDGET REVISIONS	TOTAL	YTD EXPEND	AVAILABLE BALANCE
00950 West Haymarket Revenue					
195041 JPA 2013 Debt Service					
15 Debt Service					
6233 Bd Trustee Pmt-Serv Chg	524.00		524.00	524.00	
6234 Bd Trustee Pmt-Principal	540,000.00		540,000.00	540,000.00	
6235 Bd Trustee Pmt-Interest	1,125,275.00		1,125,275.00	565,335.68	559,939.32
15 Debt Service	1,665,799.00		1,665,799.00	1,105,859.68	559,939.32
195041 JPA 2013 Debt Service	1,665,799.00		1,665,799.00	1,105,859.68	559,939.32
00950 West Haymarket Revenue	23,695,243.00		23,695,243.00	11,790,323.38	11,904,919.62

Arena Occupation Taxes Collected Per JDE
Thru February 29, 2016

Tax Type	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	2011 Calendar Year	Fiscal Year Ending 8/31/11	Total To Date
Car Rental		4,461.88	40,008.08	30,761.90	27,422.45	29,712.49	32,842.47	41,986.25	45,627.78	38,320.39	36,627.83	31,088.68	358,860.20	207,195.52	358,860.20
Bar & Restaurant		493,459.90	783,003.96	813,895.11	796,418.33	695,371.25	849,193.28	757,589.31	726,977.54	926,032.78	836,801.47	773,812.82	8,452,555.75	5,188,931.14	8,452,555.75
Hotel		59,241.23	160,695.84	165,510.98	179,707.80	192,933.77	229,544.87	183,371.08	165,251.07	180,715.12	283,869.27	215,319.58	2,016,160.61	1,171,005.57	2,016,160.61
Total Taxes Collected		557,163.01	983,707.88	1,010,167.99	1,003,548.58	918,017.51	1,111,580.62	982,946.64	937,856.39	1,145,068.29	1,157,298.57	1,020,221.08	10,827,576.56	6,567,132.23	10,827,576.56

Tax Type	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	2012 Calendar Year	Fiscal Year Ending 8/31/12	Total To Date
Car Rental	29,975.16	26,370.57	27,710.90	32,993.18	32,699.02	36,196.29	40,725.49	45,944.75	42,681.57	34,972.24	35,603.80	31,978.50	417,851.47	424,280.04	776,711.67
Bar & Restaurant	885,768.31	755,582.93	798,676.30	926,176.22	841,574.86	850,892.96	901,698.09	804,759.13	847,618.16	944,744.71	821,059.89	814,072.43	10,192,623.99	10,028,753.41	18,645,179.74
Hotel	105,271.94	124,104.16	127,310.78	176,096.42	213,554.84	210,222.06	266,743.57	242,420.08	234,532.84	255,904.95	233,263.28	198,669.22	2,388,094.14	2,310,878.89	4,404,254.75
Total Taxes Collected	1,021,015.41	906,057.66	953,697.98	1,135,265.82	1,087,828.72	1,097,311.31	1,209,167.15	1,093,123.96	1,124,832.57	1,235,621.90	1,089,926.97	1,044,720.15	12,998,569.60	12,763,912.34	23,826,146.16
YTD Chg from previous y-t-d		246%	87%	57%	44%	39%	33%	29%	28%	26%	22%	20%	20%	94%	

Tax Type	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	2013 Calendar Year	Fiscal Year Ending 8/31/13	Total To Date
Car Rental	29,615.59	27,758.85	28,142.61	33,620.75	31,203.22	40,662.17	39,765.52	43,285.33	31,966.92	48,506.24	37,643.66	31,682	423,853.14	419,290.15	1,200,564.81
Bar & Restaurant	984,567.30	757,446.48	767,501.05	942,139.27	856,304.10	865,456.62	919,126.76	845,935.88	921,699.21	997,016.65	896,714.42	869,497	10,623,404.33	10,365,972.65	29,268,584.07
Hotel	131,142.91	150,092.45	147,474.32	177,752.24	213,071.24	221,286.80	280,093.95	246,852.77	249,984.81	281,155.50	245,513.23	260,741	2,605,161.58	2,490,136.97	7,009,416.33
Total Taxes Collected	1,145,325.80	935,297.78	943,117.98	1,153,512.26	1,100,578.56	1,127,405.59	1,238,986.23	1,136,073.98	1,203,650.94	1,326,678.39	1,179,871.31	1,161,920.23	13,652,419.05	13,275,399.77	37,478,565.21
YTD Chg from previous YTD	12.18%	7.97%	4.96%	4.01%	3.41%	3.29%	3.16%	3.26%	3.69%	4.11%	4.49%	5.03%	5.03%	4.01%	

Tax Type	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014 Calendar Year	Fiscal Year Ending 8/31/14	Total To Date
Car Rental	33,495.16	32,356.31	28,003.48	33,504.75	33,359.76	39,844.11	43,117.94	50,156.80	37,934.78	49,765.33	35,011.69	40,258.65	456,808.76	443,637.41	1,657,373.57
Bar & Restaurant	1,021,874.74	825,092.16	812,688.32	1,042,220.95	869,299.95	968,786.80	992,225.64	886,006.87	970,311.95	1,064,872.42	962,845.30	886,958.67	11,303,183.77	11,103,122.30	40,571,767.84
Hotel	155,135.89	158,807.18	169,016.07	228,933.96	191,130.36	280,902.18	316,560.11	276,495.74	300,758.72	303,798.25	278,089.46	252,972.07	2,912,599.99	2,814,376.39	9,922,016.32
Total Taxes Collected	1,210,505.79	1,016,255.65	1,009,707.87	1,304,659.66	1,093,790.07	1,289,533.09	1,351,903.69	1,212,659.41	1,309,005.45	1,418,436.00	1,275,946.45	1,180,189.39	14,672,592.52	14,361,136.10	52,151,157.73
YTD Chg from previous YTD	5.69%	7.02%	7.04%	8.71%	6.77%	8.11%	8.27%	8.07%	8.15%	8.01%	8.02%	7.47%	7.47%	8.18%	

Tax Type	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015 Calendar Year	Fiscal Year Ending 8/31/15	Total To Date
Car Rental	37,269.87	25,492.64	39,428.64	38,818.97	37,726.34	41,621.48	49,099.23	54,919.42	50,590.91	45,690.55	46,100.74	38,853.64	505,612.43	487,347.04	2,162,986.00
Bar & Restaurant	1,047,727.98	936,948.07	885,556.04	1,057,926.39	950,114.51	1,075,725.06	1,027,385.96	1,001,219.53	1,008,463.85	1,087,487.17	1,039,365.09	981,304.43	12,099,224.08	11,867,591.88	52,670,991.92
Hotel	141,547.58	183,594.98	188,645.80	243,294.01	221,143.29	290,062.96	336,731.16	306,538.52	309,479.65	338,656.14	292,072.92	282,964.61	3,134,731.62	3,047,176.80	13,056,747.94
Total Taxes Collected	1,226,545.43	1,146,035.69	1,113,630.48	1,340,039.37	1,208,984.14	1,407,409.50	1,413,216.35	1,362,677.47	1,368,534.41	1,471,833.86	1,377,538.75	1,303,122.68	15,739,568.13	15,402,115.72	67,890,725.86
YTD Chg from previous YTD	1.33%	6.55%	7.72%	6.28%	7.10%	7.48%	7.00%	7.69%	7.31%	6.90%	7.00%	7.27%	7.27%	7.25%	

Tax Type	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2016 Calendar Year	Fiscal Year Ending 8/31/16	Total To Date
Car Rental	37,871.64	34,625.04											72,496.68	253,732.52	2,235,482.68
Bar & Restaurant	1,092,553.69	1,000,543.01											2,093,096.70	6,209,717.24	54,764,088.62
Hotel	175,614.09	164,547.25											340,161.34	1,563,334.66	13,396,909.28
Total Taxes Collected	1,306,039.42	1,199,715.30											2,505,754.72	8,026,784.42	70,396,480.58
YTD Chg from previous YTD	6.48%	4.68%													

WH 16-3 Introduce: 3-24-16

RESOLUTION NO. WH- _____

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

That the Financial Audit and Management Letter from BKD CPAs & Advisors LLP for the period ending August 31, 2015, is hereby accepted.

The City Clerk is directed to return a fully-executed copy of this Resolution to Steve Hubka, Finance Director.

Adopted this _____ day of March, 2016.

Introduced by:

_____

Approved as to Form & Legality:

Jeffery R. Kirkpatrick
Legal Counsel for
West Haymarket Joint Public Agency

West Haymarket Joint Public Agency
Board of Representatives

_____
Chris Beutler

_____
Tim Clare

_____
Carl Eskridge

West Haymarket Joint Public Agency

(A Component Unit of the City of Lincoln, Nebraska)
Independent Auditor's Report and Financial Statements

August 31, 2015

BKD LLP
CPAs & Advisors

West Haymarket Joint Public Agency

(A Component Unit of the City of Lincoln, Nebraska)

August 31, 2015

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BKD LLP
CPAs & Advisors

1248 "O" Street, Suite 1040 // Lincoln, NE 68508-1461
402.473.7600 // fax 402.473.7698 // bkd.com

Independent Auditor's Report

Board of Representatives
West Haymarket Joint Public Agency
Lincoln, Nebraska

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities and the major fund of the West Haymarket Joint Public Agency (the Agency) (a component unit of the City of Lincoln, Nebraska), as of and for the year ended August 31, 2015, and the related notes to the basic financial statements, which collectively comprise the Agency's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the West Haymarket Joint Public Agency as of August 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2016, on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

BKD, LLP

Lincoln, Nebraska
January 27, 2016

West Haymarket Joint Public Agency
(A Component Unit of the City of Lincoln, Nebraska)
Management's Discussion and Analysis
August 31, 2015

As management of the West Haymarket Joint Public Agency (the Agency), we offer readers of the Agency's basic financial statements this narrative and analysis of the financial activities of the Agency as of and for the year ended August 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information provided in the basic financial statements.

The West Haymarket Joint Public Agency was organized as a joint public agency on April 2, 2010, created by a Joint Public Agency Agreement entered into between the City of Lincoln, Nebraska and the Board of Regents of the University of Nebraska. The Agency is a component unit of the City of Lincoln, Nebraska.

Overview of Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Agency's finances in a manner similar to a private-sector business.

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

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Agency, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The Agency maintains one governmental fund - the Project Fund.

The Agency is not required by the Nebraska State Budget Act to adopt an annual budget, therefore, a budgetary comparison has not been provided in the basic financial statements.

West Haymarket Joint Public Agency
(A Component Unit of the City of Lincoln, Nebraska)
Management's Discussion and Analysis
August 31, 2015

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the Agency's financial position. In the case of the West Haymarket Joint Public Agency, as of August 31, 2015, net position was $2,706,122. The Agency's condensed financial information as of August 31, 2015 and 2014 is found below.

Condensed Statement of Net Position

	2015	2014
Assets		
Cash	$ 51,112	$ 108,267
Equity in pooled cash and investments	28,559,955	33,960,713
Investments	5,734,450	5,671,839
Receivables	2,949,369	2,928,810
Prepaid expenses	270,525	238,025
Capital assets, net of accumulated depreciation	313,186,364	315,833,490
Total assets	350,751,775	358,741,144
Liabilities		
Unearned revenue	8,622,610	8,822,008
Other liabilities	6,881,139	13,073,195
Long-term liabilities	332,541,904	333,086,535
Total liabilities	348,045,653	354,981,738
Net Position		
Net investment in capital assets	(11,597,849)	(7,425,191)
Restricted for improvements	1,486,161	83,333
Restricted by enabling legislation	83,333	1,441,388
Unrestricted	12,734,477	9,659,876
Total net position	$ 2,706,122	$ 3,759,406

Equity in pooled cash and investments decreased from 2014 to 2015 by $5,400,758, which has a direct correlation to the decrease in other liabilities from 2014 to 2015 in the amount of $6,192,056, as a result of monies being used for capital expenditures included in accounts payable at August 31, 2014. Additionally, the Agency made a commission payment for approximately $2.8 million to a former marketing consultant, which was included in other liabilities at August 31, 2014.

Long-term liabilities also decreased from 2014 to 2015, as a result of scheduled debt service payments during 2015.

Government-Wide Financial Analysis - Continued

Condensed Statement of Activities

	2015	2014
Revenues		
Occupation taxes	$ 15,446,889	$ 14,491,520
Intergovernmental	3,627,161	3,966,694
Suite and premium seating revenue	2,435,300	2,475,000
Investment income	600,995	746,835
Capital contributions	500,000	554,732
Other program revenues	4,568,691	3,810,758
Miscellaneous	565,735	846,732
Total revenues	27,744,771	26,892,271
Expenses		
General government	6,151,932	4,685,027
Culture and recreation	5,239,204	6,317,634
Debt service	16,249,227	16,352,378
Capital outlay	200,008	3,109,939
Total expenses	27,840,371	30,464,978
Transfers to City of Lincoln	(957,684)	(657,266)
Change in Net Position	(1,053,284)	(4,229,973)
Net Position, Beginning of Year	3,759,406	7,989,379
Net Position, End of Year	$ 2,706,122	$ 3,759,406

Pinnacle Bank Arena, constructed by the Agency within the West Haymarket area, officially opened in September 2013. Thus, 2015 represents the second full year of activity for the Agency, while Pinnacle Bank Arena has been in operation. Other program revenues increased from 2014 to 2015, as a result of the Agency receiving an additional $580,000 in parking revenues related to the opening of an additional parking facility in the West Haymarket area. Capital outlay expenses decreased from 2014 to 2015, as the Agency transferred fewer infrastructure costs to the City of Lincoln.

Capital Assets

The Agency's investment in capital assets as of August 31, 2015 amounts to $313,186,364.

Major capital expenditures during the fiscal year included the following:

- Parking facility design and construction of approximately $1,600,000
- Road and utility work of approximately $800,000

Additional information on the Agency's capital assets can be found in the notes to the financial statements.

West Haymarket Joint Public Agency
(A Component Unit of the City of Lincoln, Nebraska)
Management's Discussion and Analysis
August 31, 2015

Debt Administration

At August 31, 2015, the Agency had total bonded debt outstanding of $327,635,000, which was used to fund a portion of the Agency's construction costs. Additional information on the Agency's debt can be found in the notes to the financial statements.

Occupation Taxes

Beginning January 1, 2011, occupation taxes were imposed within the City of Lincoln at a rate of 2% on bar and restaurant revenues and a rate of 4% on car rental and hotel revenues. This tax revenue is generated to finance the activities of the Agency and is pledged to repayment of any outstanding Agency bonds.

Financial Analysis of the Agency's Funds

The Agency has one governmental fund, the Project Fund. The Project Fund is considered a major fund and is used to account for the Agency's general operations, construction, and debt activities. Activity during the year ended August 31, 2015, resulted in an increase in fund balance of $1,023,296, resulting in a total fund balance at August 31, 2015 of $24,352,343. The fund balance is a result of the issuance of bonds in prior years, occupation tax and donation revenue, less the Agency's expenditures for construction, debt service and general operations.

Request for Information

This financial report is designed to provide a general overview of the Agency's finances for all those with an interest in the Agency. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Lincoln Finance Department, 555 South 10th Street, Lincoln, NE 68508.

West Haymarket Joint Public Agency

(A Component Unit of the City of Lincoln, Nebraska)

Governmental Fund Balance Sheet/Statement of Net Position

August 31, 2015

	Project Fund	Adjustments (Note 1)	Statement of Net Position
Assets			
Cash	$ 51,112	$ -	$ 51,112
Equity in pooled cash and investments	28,559,955	-	28,559,955
Investments	5,734,450	-	5,734,450
Occupation taxes receivable	1,486,161	-	1,486,161
Accounts receivable	451,950	-	451,950
Interest receivable	145,621	-	145,621
Due from other governments	865,637	-	865,637
Prepaid expenses	270,525	-	270,525
Capital assets, net of accumulated depreciation of $10,070,164	-	313,186,364	313,186,364
Total assets	37,565,411	313,186,364	350,751,775
Liabilities			
Accounts payable	136,389	-	136,389
Interest payable	-	3,385,311	3,385,311
Due to other City funds	911,796	-	911,796
Due to other governments	2,264,643	-	2,264,643
Security deposits	183,000	-	183,000
Unearned revenue	8,622,610	-	8,622,610
Long-term liabilities			
Payable within one year	-	540,000	540,000
Payable in more than one year	-	332,001,904	332,001,904
Total liabilities	12,118,438	335,927,215	348,045,653
Deferred Inflows of Resources			
Deferred revenue	1,094,630	(1,094,630)	-
Fund Balance/Net Position			
Fund Balance			
Nonspendable	270,525	(270,525)	-
Restricted for capital projects	7,841,025	(7,841,025)	-
Restricted by enabling legislation	1,486,161	(1,486,161)	-
Assigned for debt service	14,754,632	(14,754,632)	-
Total fund balance	24,352,343	(24,352,343)	-
Total liabilities, deferred inflows of resources and fund balance	$ 37,565,411		
Net Position			
Net investment in capital assets		(11,597,849)	(11,597,849)
Restricted for improvements		1,486,161	1,486,161
Restricted by enabling legislation		83,333	83,333
Unrestricted		12,734,477	12,734,477
Total net position		$ 2,706,122	$ 2,706,122

West Haymarket Joint Public Agency

(A Component Unit of the City of Lincoln, Nebraska)

Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance/Statement of Activities

Year Ended August 31, 2015

	Project Fund	Adjustments (Note 1)	Statement of Activities
Expenditures/Expenses			
General government	$ 6,091,193	$ 60,739	$ 6,151,932
Culture and recreation	-	5,239,204	5,239,204
Debt service	16,796,109	(546,882)	16,249,227
Capital outlay	2,852,825	(2,652,817)	200,008
Total expenditures/expenses	25,740,127	2,100,244	27,840,371
Program Revenues			
Naming rights and sponsorship revenue	1,289,278	21,621	1,310,899
Suite and premium seating revenue	2,435,300	-	2,435,300
Parking facility revenue	1,582,818	-	1,582,818
Charges for services	1,257,545	-	1,257,545
Facility lease and other rent revenue	417,429	-	417,429
Capital contributions	500,000	-	500,000
Total program revenues	7,482,370	21,621	7,503,991
General Revenues			
Occupation taxes	15,446,889	-	15,446,889
Intergovernmental	3,623,098	4,063	3,627,161
Investment income	600,995	-	600,995
Miscellaneous	567,755	(2,020)	565,735
Total general revenues	20,238,737	2,043	20,240,780
Other Financing Uses			
Transfers to City of Lincoln	(957,684)	-	(957,684)
Revenues in excess of expenditures and other financing uses	1,023,296	(1,023,296)	-
Change in Net Position	-	(1,053,284)	(1,053,284)
Fund Balance/Net Position			
Beginning of Year	23,329,047	(19,569,641)	3,759,406
End of Year	$ 24,352,343	$ (21,646,221)	$ 2,706,122

West Haymarket Joint Public Agency
(A Component Unit of the City of Lincoln, Nebraska)
Notes to Financial Statements
August 31, 2015

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

The West Haymarket Joint Public Agency (the Agency) was organized as a joint public agency under the Nebraska Joint Public Agency Act on April 2, 2010, to facilitate land acquisition, relocation of existing businesses, environmental remediation, site preparation and the construction, equipping, furnishing and financing of public facilities including, but not limited to, a sports/entertainment arena, roads, streets, sidewalks, a pedestrian overpass, public plaza space, sanitary sewer mains, water mains, electric transmission lines, drainage systems, flood control, parking garages and surface parking lots (collectively considered the West Haymarket Development Project or Project) for the benefit of residents of the City of Lincoln, Nebraska (the City). The Agency was created pursuant to a Joint Public Agency Agreement entered into between the City and the Board of Regents of the University of Nebraska.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these basic financial statements present the financial activities of the Agency. The Agency follows the Governmental Accounting Standards Board (GASB) accounting pronouncements, which provide guidance for determining the governmental activities, organizations, and functions that should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency.

The Agency is not financially accountable for any other organization. Under current GASB pronouncements, the Agency has been determined to be a component unit of the City of Lincoln, Nebraska – the primary government. As such, the Agency's financial results are included in the City of Lincoln, Nebraska's Comprehensive Annual Financial Report.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (*i.e.*, the statement of net position and the statement of activities) report information on all of the Agency's financial activities. Governmental activities are normally supported by taxes and intergovernmental revenue which are reported as general revenues.

Note 1: Nature of Operations and Summary of Significant Accounting Policies - Continued

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

The government-wide financial statements are presented using the total economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, the operating statement presents increases and decreases in current assets, net and unreserved fund balance is a measure of available spendable resources. This means that only current liabilities are generally included on the governmental fund balance sheet.

The statement of net position does not equal the governmental funds balance sheet at August 31, 2015, due to net capital assets, deferred revenue and bond principal and interest that are not payable from available spendable resources in the statement of net position.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined; available means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. Revenues are considered to be available if collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred and is expected to be paid from available spendable resources.

Occupation taxes and intergovernmental revenues are considered to be susceptible to accrual and are recorded as revenue in the period to which they relate.

Fund Accounting

The accounts of the Agency are organized on the basis of funds. The operations of the Project Fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, deferred inflows and outflows of resources, fund equity, revenues and expenditures. Resources are allocated to and accounted for in the Project Fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The major fund presented in the accompanying basic financial statements is the Project Fund. The Project Fund is the Agency's only fund and is used to account for general government operational activities.

Note 1: Nature of Operations and Summary of Significant Accounting Policies - Continued

Use of Estimates

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

Deposits and Investments

The Agency participates in a cash management pool managed by the City. The pool consists of bank deposits and investments. Cash balances in excess of current requirements are invested along with cash from other City funds and interest earned on these investments is allocated monthly to the various funds by the City Treasurer on a pro rata basis of using aggregate quarterly balances. The Agency's interest in the pool is shown as equity in pooled cash and investments in the statement of net position. Fair value of the equity in the pool is the same as the value of the pool shares determined using the fair value of the pool's underlying investment portfolio.

The Agency may invest in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act and as provided in the authorized investment guidelines of the Nebraska Investment Council in effect on the date the investment is made.

Investment income includes interest income and the net change for the year in the fair value of investments carried at fair value.

Occupation Taxes

Beginning January 1, 2011, occupation taxes were imposed within the City of Lincoln at a rate of 2% on bar and restaurant revenues and a rate of 4% on car rental and hotel revenues. As stated in the related ordinance, occupation taxes, less any administrative expenses, shall be used to fund expenditures of the Agency.

Capital Assets

Arena and infrastructure planning, design and construction costs are capitalized on the government-wide financial statements. At August 31, 2015, certain arena and infrastructure assets were in-service, and are being depreciated on a straight-line basis over their estimated useful lives of 25-50 years.

Note 1: Nature of Operations and Summary of Significant Accounting Policies - Continued

Unearned Revenue

Unearned revenue is primarily comprised of advance payments received for various arena suites, loge boxes and club seats and the arena naming rights. Revenue for these agreements will be recognized when the term of the related agreements commences on September 1, 2015.

Fund Balance Classification

Fund balances are shown only in the governmental fund financial statements. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund-Type Definitions*, fund balance is required to be classified into four components – nonspendable, restricted, committed and/or assigned. These classifications are defined as follows:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual restraints.

Restricted - includes fund balance amounts that are constrained for specific purposes as stipulated by constitution; external resource providers, such as donors or creditors; or through enabling legislation.

Committed - includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the Agency's highest level of decision-making authority.

Assigned - includes fund balance amounts that are not classified as either nonspendable, restricted, or committed.

When expenditures are incurred for purposes for which amounts in more than one category of fund balance are available for use, it is the Agency's policy to use the restricted amounts first, followed by the committed and assigned amounts.

Net Position Classification

Net position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Note 1: Nature of Operations and Summary of Significant Accounting Policies - Continued

Net Position Classification - Continued

Net investment in capital assets - consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets, if any, or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

Restricted - consists of restricted assets, reduced by liabilities related to those assets, with constraints placed on their use either by a) external groups such as creditors (such as through debt covenants), contributors, or laws or regulations of other governments or b) law through constitutional provisions or enabling legislation.

Unrestricted - consists of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the net investment in capital assets or restricted components of net position.

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

Adjustments Column

The adjustments column on the governmental fund balance sheet/statement of net position represents the recording of certain assets and liabilities as required by GASB Statement No. 34.

The adjustments column on the governmental fund balance sheet/statement of net position is comprised of the following as of August 31, 2015:

Amounts reported for the Project Fund are different from the statement of net position because of	
Capital assets, net of accumulated depreciation	$ 313,186,364
Interest payable	(3,385,311)
Deferred revenue	1,094,630
Long-term liabilities	(332,541,904)
Total adjustment amount	$ (21,646,221)

Note 1: Nature of Operations and Summary of Significant Accounting Policies - Continued

Adjustments Column - Continued

The adjustments column on the statement of governmental fund revenues, expenditures and changes in fund balance/statement of activities is comprised of the following for the year ended August 31, 2015:

Amounts reported for the Project Fund are different from the statement of activities because of	
Capital outlay	$ 2,652,817
Depreciation expense	(5,299,943)
Debt service	546,882
Change in deferred revenue	23,664
Total adjustment amount	$ (2,076,580)

Note 2: Deposits, Investments and Investment Return

Deposits

State statutes require banks either to provide a bond or to pledge government securities to the City Treasurer in the amount of the City's deposits. The Agency has been allocated a portion of the City's pooled cash and investments. The City's cash deposits, including certificates of deposit, are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent for the City and thus no custodial credit risk exists. No legal opinion has been obtained regarding the enforceability of any of the collateral arrangements.

Investments

The Agency generally follows the investment policy adopted by the City Council and utilized by the City Treasurer. The Agency may legally invest in U.S. government securities and agencies, U.S. government sponsored agencies, and in bank repurchase agreements. It may also invest to a limited extent in corporate bonds, bankers' acceptances and investment agreements.

Note 2: Deposits, Investments and Investment Return - Continued

At August 31, 2015, the Agency had the following investments, maturities and credit ratings:

Type	Fair Value	Maturities (in Years) More than 10	Credit Ratings Moody's/ S&P
Tax Increment Financing Investments	$ 5,734,450	$ 5,734,450	Not rated

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Agency will not be able to recover the value of its investment securities that are in the possession of an outside party.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair values of a government's financial instruments or a government's cash flows. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits current operating funds to be invested with maturities of no longer than twenty-four months. Fixed income investments held in construction funds, operating funds, and other nonoperating funds are limited to ten-year maturities. Tax Increment Financing investments are allowed to exceed 10 years as the interest rates are guaranteed by the fund and the investment is made within the City's funds.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy establishes requirements for certain investment securities to be rated at certain rates or higher without having collateral pledged to the City. The following investment types must be rated at the minimum rates noted below:

	S & P	Moody's
Money Market Accounts	AA	Aa
Corporate Notes	AA-	Aa3
Investment Agreements	AA-	Aa3

Note 2: Deposits, Investments and Investment Return - Continued

Concentration of Credit Risk

Concentration of credit risk is the risk associated with the amount of investments the Agency has with any one issuer that exceeds 5% or more of its total investments. Investments issued or explicitly guaranteed by the U.S. Government are excluded from this requirement. At August 31, 2015, the Agency's investments were comprised entirely of Tax Increment Financing investments.

Summary of Carrying Values

The carrying values of deposits and investments are as follows:

Cash	$ 51,112
Investments	5,734,450
Equity in pooled cash and investments	28,559,955
	$ 34,345,517

Investment Income

Investment income, consisting of interest income and fair market value adjustments, was $600,995 for the year ended August 31, 2015.

Note 3: Capital Assets

As of August 31, 2015, the Agency's capital assets consisted of the following:

Depreciable assets	
Buildings and improvements	$ 242,503,383
Machinery and equipment	406,631
Total depreciable assets	242,910,014
Nondepreciable assets	
Land	70,276,350
Total capital assets	$ 313,186,364

Note 3: Capital Assets - Continued

Capital asset activity for 2015 was:

	Beginning Balance	Additions	Reductions	Transfers	Ending Balance
Buildings and improvements	$ 229,435,013	$ 1,329,780	$ -	$ 21,790,540	$ 252,555,333
Land	69,807,567	186,099	-	282,684	70,276,350
Machinery and equipment	54,730	-	-	370,115	424,845
Construction in progress	21,306,401	1,136,938	-	(22,443,339)	-
Total capital assets	320,603,711	2,652,817	-	-	323,256,528
Less accumulated depreciation	(4,770,221)	(5,299,943)	-	-	(10,070,164)
Capital assets, net	$ 315,833,490	$ (2,647,126)	$ -	$ -	$ 313,186,364

Note 4: Long-term Liabilities

	Beginning Balance September 1, 2014	Additions	Reductions	Ending Balance August 31, 2015	Due Within One Year
Bonds payable	$ 328,175,000	$ -	$ 540,000	$ 327,635,000	$ 540,000
Unamortized bond premium	4,911,535	-	4,631	4,906,904	-
Net bonds payable	$ 333,086,535	$ -	$ 544,631	$ 332,541,904	$ 540,000

In September 2010, the Agency issued $100,000,000 in General Obligation Facility Bonds, Taxable Series 2010A. Semi-annual interest payments began in December 2010. Annual principal payments begin in December 2020 at amounts that range from $2,440,000 to $5,855,000 with the final maturity in December 2045. The bonds are Build America Bonds and, as such, the Agency has elected to receive a federal subsidy of 35 percent from the United States Department of Treasury (Treasury) for a portion of the interest payable on the bonds. The interest rates on the bonds range from 3.50 to 5.00 percent prior to the federal subsidy. The federal subsidy reduces the true interest cost to approximately 3.20 percent.

Note 4: Long-term Liabilities - Continued

In December 2010, the Agency issued $67,965,000 in General Obligation Facility Bonds, Taxable Series 2010B. Semi-annual interest payments began in June 2011. Annual principal payments begin in December 2020 at amounts that range from $2,440,000 to $4,650,000 with the final maturity in December 2039. The bonds are direct pay Build America Bonds, with a federal subsidy of 35 percent from the Treasury for a portion of the interest payable on the bonds. The interest rates on the bonds range from 4.00 to 6.00 percent prior to the federal subsidy. The federal subsidy reduces the true interest cost to approximately 3.73 percent.

In December 2010, the Agency issued $32,035,000 in General Obligation Recovery Zone Economic Development Bonds, Taxable Series 2010C. Semi-annual interest payments began in June 2011. Annual principal payments begin in December 2040 at amounts that range from $4,865,000 to $5,855,000 with the final maturity in December 2045. The bonds are direct pay General Obligation Recovery Zone Economic Development Bonds, with a federal subsidy of 45 percent from the Treasury for a portion of the interest payable on the bonds. The interest rate on the bonds is 6.75 percent prior to the federal subsidy. The federal subsidy reduces the true interest cost to approximately 3.79 percent.

In August 2011, the Agency issued $100,000,000 in General Obligation Facility Bonds, Series 2011. Semi-annual interest payments began in December 2011. Annual principal payments begin in December 2021 at amounts that range from $3,115,000 to $6,660,000 with the final maturity in December 2042. The interest rates on the bonds range from 3.50 to 5.00 percent.

In December 2013, the Agency issued $28,175,000 in General Obligation Facility Bonds, Series 2013. Semi-annual interest payments began in June 2014. Annual principal payments began in December 2014 at amounts that range from $540,000 to $1,595,000 with the final maturity in December 2043. The interest rates on the bonds range from 2.00 to 5.00 percent.

The Series 2010A, 2010B and 2010C bonds are callable at the option of the Agency in whole or in part at any time. The Series 2011 bonds are callable at the option of the Agency in whole or in part at any time on or after December 15, 2021. The Series 2013 bonds are callable at the option of the Agency in whole or in part at any time on or after December 15, 2023.

All bonds were issued to provide a portion of the funds necessary to pay the costs of constructing, equipping, furnishing, and financing the development of the West Haymarket facilities. The full faith and credit and the taxing powers of the City are pledged for the payment of the principal and interest on the bonds.

Note 4: Long-term Liabilities - Continued

Annual requirements to pay principal and interest to maturity on outstanding debt is as follow:

Years Ending August 31	Principal	Interest	Interest Subsidy	Net Interest	Total Debt Service
2016	$ 540,000	$ 16,242,797	$ (3,635,059)	$ 12,607,738	$ 13,147,738
2017	550,000	16,229,147	(3,900,278)	12,328,869	12,878,869
2018	565,000	16,212,422	(3,900,278)	12,312,144	12,877,144
2019	580,000	16,192,347	(3,900,278)	12,292,069	12,872,069
2020	605,000	16,168,647	(3,900,278)	12,268,369	12,873,369
2021-2025	42,305,000	76,633,095	(18,627,714)	58,005,381	100,310,381
2026-2030	53,080,000	65,658,855	(16,436,696)	49,222,159	102,302,159
2031-2035	63,475,000	52,365,557	(13,530,469)	38,835,088	102,310,088
2036-2040	76,720,000	35,215,675	(9,813,715)	25,401,960	102,121,960
2041-2045	77,505,000	13,375,447	(4,627,423)	8,748,024	86,253,024
2046	11,710,000	343,981	(140,154)	203,827	11,913,827
	$ 327,635,000	$ 324,637,970	$ (82,412,342)	$ 242,225,628	$ 569,860,628

The Series 2010A, 2010B and 2010C bonds were issued as direct pay Build America Bonds and General Obligation Recovery Zone Economic Development Bonds, respectively, in accordance with the American Recovery and Reinvestment Act of 2009, which allows the Agency to receive a U.S. Treasury subsidy equal to 35% and 45%, respectively, of the amount of interest payable on those bonds. Pursuant to the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, refund payments to certain state and local government filers claiming refundable credits under section 6341 of the Internal Revenue Code applicable to certain qualified bonds are subject to sequestration. The refund payments processed on or after October 1, 2015 and on or before September 30, 2016 will be reduced by the fiscal year 2016 sequestration rate of 6.8%.

The interest subsidy is reflected in the table above as the Agency expects to receive these payments throughout the term of the related Bonds. Future subsidy payments are contingent on federal regulations and are subject to change. The subsidy is reflected as intergovernmental revenue in the Statement of Activities.

Note 5: Lease Agreements

West Haymarket Station Lease

In 2012, the Agency entered into a lease agreement with AMTRAK for the lease and use of West Haymarket Station ("Station"). The lease provides for a thirty-five year term, with the Agency receiving monthly payments of $2,845, adjusted annually for inflation using the Consumer Price Index. Income from the lease totaled approximately $38,000 during 2015 and is included in miscellaneous revenue on the statement of activities. Under the Second Amended and Restated Facilities Agreement (see Note 8), the Agency has contracted with the City for the City to undertake the maintenance, operation, and management of the Station.

Arena Lease and Operating Agreement

The Agency has entered into a Lease and Operating Agreement with the Board of Regents of the University of Nebraska ("UNL") as of October 2011. The agreement is for the lease of the basketball space and other defined leased improvements within the sports/entertainment arena, for a term of 30 years commencing on September 1, 2013, with the option to extend the term for three additional periods of five years each. Under the terms of the agreement, UNL is to pay an annual lease payment to the Agency, which is initially $750,000 and is adjusted for inflation on an annual basis beginning September 1, 2014. The agreement also provides for credits against this lease payment for the annual amount of turnback sales tax receipts the City receives from the sale of UNL basketball tickets, and a provision for lost concession revenue in an amount equal to $300,000, which is adjusted for inflation on an annual basis beginning September 1, 2014. The net rent revenue for fiscal year 2015 was approximately $312,000.

The Agreement also provides for UNL to receive 50% of the total revenues related to certain premium seating arrangements at the Arena. The Agency paid approximately $167,000 to UNL during 2015 for revenue sharing for premium seating. The suite and premium seating revenues shown in the statement of governmental fund revenues, expenditures and changes in fund balance/statement of activities are shown net of amounts owed to UNL under this provision of the Agreement.

Note 6: Contractual Arrangements

Naming Rights and Premium Seating

The Agency has entered into a Title Sponsorship Agreement with Pinnacle Bank for the exclusive naming rights for the sports/entertainment arena through August 2038. The agreement called for Pinnacle Bank to make annual payments of $280,000 through fiscal year 2023, when the payments increased to $563,333 annually. The agreement also provided Pinnacle Bank with the opportunity to pay a discounted amount by making a prepayment to the Agency. Pinnacle Bank has exercised this option and has made prepayments to the Agency totaling approximately $6,700,000. This amount is included in unearned revenue on the balance sheet at August 31, 2015 and will be recognized as revenue on a pro-rata basis over the remaining term of the agreement.

The Agency has entered into agreements with individuals and businesses for various premium seating arrangements. The agreements require an initial security deposit and annual installments from the individuals and businesses, with the option of prepayment, and have terms ranging between five and ten years. As of August 31, 2015, amounts collected by the Agency for premium seating arrangements for future years totaled approximately $1,875,000, with approximately $567,000 remaining to be collected for the contract period beginning September 1, 2015. The amount already collected is included in unearned revenue on the balance sheet and will be recognized as revenue in the fiscal year to which the payment relates.

The Agency's future collections under the premium seating agreements are as follows:

Annual Contract Period Beginning September 1,	
2016	$ 2,466,584
2017	2,493,045
2018	1,938,054
2019	1,917,161
2020	1,806,699
Thereafter	3,637,284
	$ 14,258,827

Note 6: Contractual Arrangements - Continued

Advertising and Sponsorship Agreement

The Agency has entered into an agreement with IMG College, LLC ("IMG") which grants IMG the exclusive advertising and sponsorship rights at the sports/entertainment arena, for the period of September 1, 2013 through June 30, 2021. The agreement requires IMG to make a guaranteed annual payment to the Agency, and 50% of any gross collected cash revenue in excess of the revenue sharing threshold, as outlined in the agreement. A payment of $1,020,000 was received from IMG for the fiscal year ended August 31, 2015. The contracted schedule of remaining guaranteed annual payments and the revenue sharing threshold is shown below:

Annual Contract Period Beginning September 1,	Guaranteed Rights Fee	Revenue Sharing Threshold
2015	$ 1,040,400	$ 1,840,000
2016	1,061,208	1,880,800
2017	1,082,432	1,922,416
2018	1,104,081	1,964,864
2019	1,126,162	2,008,162
2020	1,148,686	2,052,325
	$ 6,562,969	$ 11,668,567

Note 7: Risk Management

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Agency carries commercial insurance for risks of loss, including liability, property, errors and omissions, and workers' compensation. Specifically related to the construction of the Arena, the Agency also carries pollution and builders risk insurance. The Agency has had no claims or judgments exceeding the policy limits.

Note 8: Related Party Transactions

City of Lincoln (City)

The City provides certain administrative services to the Agency for which the Agency pays fees to the City. These fees amounted to approximately $394,000 for the year ended August 31, 2015. These charges are recorded as general government expenses in the statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities.

During 2014, the Agency entered into a second Amended and Restated Facilities Agreement with the City, which clarified the responsibilities for operation and maintenance of certain infrastructure assets within the West Haymarket Development Project. With the exception of certain infrastructure assets, the agreement details that ownership of arena project assets, including the related parking facilities, will remain with the Agency until such time as no associated bonds are outstanding, at which time these assets will be conveyed to the City for the sum of one dollar and other good and valuable consideration.

During 2013, the Agency entered into a Parking Garage Management Agreement with the City for the operation, management and maintenance of three parking garages constructed by the Agency within the West Haymarket Development Project. Under the agreement, the Agency made payments totaling approximately $1,217,000 during fiscal year 2015 for the operation and maintenance of the Agency's parking garages.

As discussed in Note 1, the Agency is invested in the City of Lincoln, Nebraska's pooled cash and investment management system.

University of Nebraska (UNL)

During 2015, the Agency made payments totaling approximately $271,000 to UNL for UNL Men's and Women's basketball tickets, for seating in suites reserved for the City and Agency, for the 2014-2015 and 2015-2016 basketball seasons. Payments for tickets for the 2015-2016 basketball season are recorded as prepaid expenses on the balance sheet/statement of net position at August 31, 2015.

During 2014, the Agency approved Resolution No. WH00619, which authorized the grant of funds to UNL, in an amount not to exceed $2 million, to reimburse UNL for a portion of its costs to design and construct the Breslow Ice Center, which will be located near the West Haymarket Development Project. At August 31, 2015, $2,000,000 is included in due to other governments on the balance sheet/statement of net position.

Note 9: Commitments

Environmental Matters

In connection with the West Haymarket Development Project, the Agency is involved with the clean-up and remediation of several development sites relating to soil and groundwater contamination. This clean-up and remediation is performed as sites are developed, as the Agency has not been designated as a potentially responsible party (PRP or equivalent status) by any regulatory agency requiring the immediate clean-up of impacted areas. Although future costs may be incurred, it is not possible at this time to reasonably estimate the amount of any obligation for remediation activities because of uncertainties with respect to assessing the extent of the contamination or the applicable regulatory requirements. No liability has been recorded for potential future remediation activities as of August 31, 2015.

BKD LLP
CPAs & Advisors

1248 "O" Street, Suite 1040 // Lincoln, NE 68508-1461
402.473.7600 // fax 402.473.7698 // bkd.com

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Representatives
West Haymarket Joint Public Agency
Lincoln, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities and the major fund of the West Haymarket Joint Public Agency (the Agency) (a component unit of the City of Lincoln, Nebraska) as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated January 27, 2016.

Internal Control Over Financial Reporting

Management of the West Haymarket Joint Public Agency is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit of the financial statements, we considered the Agency's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Compliance

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

Purpose of this Report

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

BKD, LLP

Lincoln, Nebraska
January 27, 2016

BKD LLP
CPAs & Advisors

1248 "O" Street, Suite 1040 // Lincoln, NE 68508-1461
402.473.7600 // fax 402.473.7698 // bkd.com

Board of Representatives and Management
West Haymarket Joint Public Agency
Lincoln, Nebraska

As part of our audit of the financial statements of the West Haymarket Joint Public Agency (herein referred to as the "Agency") as of and for the year ended August 31, 2015, we wish to communicate the following to you.

AUDIT SCOPE AND RESULTS

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America and the Standards Applicable to Financial Audits Contained in *Government Auditing Standards* Issued by the Comptroller General of the United States

An audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States is designed to obtain reasonable, rather than absolute, assurance about the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The Agency's significant accounting policies are described in Note 1 of the audited financial statements. The following accounting policies and practices are of significant importance to the Agency's financial statements:

- Fund accounting and the reconciliation of the governmental fund and government-wide financial statements
- Revenue recognition in accordance with contractual arrangements

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Alternative Accounting Treatments

No matters are reportable.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Federal interest subsidy receivable

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Contractual arrangements
- Related party transactions
- Commitments

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated. No audit adjustments were proposed as a result of the fiscal year 2015 audit engagement.

Auditor's Judgments About the Quality of the Entity's Accounting Principles

No matters are reportable.

Disagreements with Management

No matters are reportable.

Difficulties Encountered in Performing the Audi

No matters are reportable.

Other Material Written Communications

Listed below is another material written communication between management and us related to the audit:

- Management representation letter (attached)

OTHER MATTER

We offer this comment and suggestion with respect to a matter which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to

form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, this matter is offered as a constructive suggestion for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss the matter further at your convenience and may provide implementation assistance for changes or improvements.

New Accounting Standards

Governmental Accounting Standards Board Statement No. 72

The Governmental Accounting Standards Board (GASB) has issued Statement No. 72, *Fair Value Measurement and Application* (GASB 72). GASB 72 addresses the accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB 72 provides guidance for determining a fair value measurement for financial reporting purposes and also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

GASB 72 will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. GASB 72 will also enhance fair value application and guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

This statement will be effective for the Agency's fiscal year ending August 31, 2016.

*****

This communication is intended solely for the information and use of management, Board of Representatives, and others within the Agency and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

January 27, 2016

West Haymarket Joint Public Agency
555 South 10th Street
Lincoln, Nebraska 68508

January 27, 2016

BKD, LLP
Certified Public Accountants
1248 'O' Street, Suite 1040
Lincoln, Nebraska 68508

We are providing this letter in connection with your audit of our financial statements as of and for the year ended August 31, 2015. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated July 16, 2015, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

4. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

5. We have provided you with:

   (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.

   (b) Additional information that you have requested from us for the purpose of the audit.

   (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

   (d) All minutes of meetings of the governing body held through the date of this letter.

   (e) All significant contracts and grants.

6. All transactions have been recorded in the accounting records and are reflected in the financial statements.

7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:

   (a) Misappropriation of assets.

   (b) Misrepresented or misstated assets, liabilities or fund balance/net position.

8. We have no knowledge of any known or suspected:

   (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.

   (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.

9. We have no knowledge of any allegations of fraud or suspected fraud affecting the Agency received in communications from employees, customers, regulators, suppliers or others.

10. We have disclosed to you the identity of the Agency's related parties and all the related party relationships and transactions of which we are aware. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the

United States of America. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the entity may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.

11. Except as reflected in the financial statements, there are no:

    (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.

    (b) Material transactions omitted or improperly recorded in the financial statements.

    (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.

    (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.

    (e) Agreements to purchase assets previously sold.

    (f) Restrictions on cash balances or compensating balance agreements.

    (g) Guarantees, whether written or oral, under which the Agency is contingently liable.

12. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

13. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

14. Adequate provisions and allowances have been accrued for any material losses from:

    (a) Uncollectible receivables.

    (b) Purchase commitments in excess of normal requirements or above prevailing market prices.

15. Except as disclosed in the financial statements, we have:

    (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.

    (b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

16. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

17. With regard to deposit and investment activities:

    (a) All deposit, repurchase and reverse repurchase agreements and investment transactions have been made in accordance with legal and contractual requirements.

    (b) Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.

    (c) We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.

18. With respect to any nonattest services you have provided us during the year, including preparing a draft of the financial statements and related notes:

    (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.

    (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.

    (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.

    (d) We have evaluated the adequacy of the services performed and any findings that resulted.

19. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.

20. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.

21. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.

22. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts or violations of provisions of contracts or grant agreements that you or other auditors report.

23. We have a process to track the status of audit findings and recommendations.

24. We have identified to you any previous financial audits, attestation engagements, performance audits or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other studies.

25. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

26. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

27. In relation to environmental remediation, although future costs may be incurred, it is not possible at this time to reasonably estimate the amount of any obligation for remediation activities because of uncertainties with respect to assessing the extent of contamination or the applicable regulatory requirements.

Steve Hubka, City of Lincoln Interim
Finance Director and West Haymarket
Joint Public Agency Treasurer

Mark Leikam, Assistant City Controller and
West Haymarket Joint Public Agency
Accountant

WH 16-4 Introduce: 3-24-16

RESOLUTION NO. WH- _____

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

That the attached Consultant Agreement between the West Haymarket Joint Public Agency and Don Herz for ongoing maintenance and refinement of a cash flow and financing model and analysis, upon the terms and conditions set out in said Consultant Agreement, is hereby approved and the Chairperson of the West Haymarket Joint Public Agency Board of Representatives is hereby authorized to execute said Consultant Agreement.

The City Clerk is directed to return a fully-executed original of the Agreement Steve Hubka, Interim Finance Director, for sending to Don Herz, 1817 St. Andrews Pl., Lincoln, NE 68512.

Adopted this _____ day of March, 2016.

Introduced by:

_____

Approved as to Form & Legality:

Jeffery R. McKendrick

Legal Counsel for
West Haymarket Joint Public Agency

West Haymarket Joint Public Agency
Board of Representatives

_____
Chris Beutler

_____
Tim Clare

_____
Carl Eskridge

CONSULTANT AGREEMENT

THIS AGREEMENT is entered into this _____ day of March, 2016, by and between the West Haymarket Joint Public Agency, hereinafter referred to as "JPA" and Don Herz, CPA, hereinafter referred to as "Consultant."

RECITALS

A.

The JPA proposes to engage Consultant in accordance with the terms and conditions set forth herein to render professional assistance in developing and refining cash flow and financing models and analyses ("Consultant Services").

B.

Consultant possesses certain skills, experience, education and competency to perform the Consultant Services on behalf of the JPA, and the JPA desires to engage Consultant for such Consultant Services on the terms herein provided.

C.

Consultant hereby represents that Consultant is willing and able to perform the Consultant Services in accordance with the proposed Consultant Services submitted with this Agreement.

NOW, THEREFORE, IN CONSIDERATION of the above Recitals and the mutual obligations of the parties hereto, the parties do agree as follows:

I.
ADMINISTRATOR OF AGREEMENT

Steve Hubka, Interim Director, of the of City of Lincoln, Nebraska, Finance Department and Treasurer of the JPA, shall be the JPA's representative for the purposes of administering this Agreement and shall have authority on behalf of the JPA to give approvals under this Agreement.

II.
SCOPE OF SERVICES

Consultant agrees to undertake, perform and complete in an expeditious, satisfactory and professional manner the services set forth in Attachment A on behalf of the JPA. In the event there is a conflict between the terms of Attachment A and this Agreement, the terms of this Agreement shall control.

III.
TERM OF AGREEMENT

The term of this Agreement shall commence upon execution of this Agreement by both parties and shall continue until completion of all obligations of this agreement, but in no event longer than December 31, 2017.

IV.
COMPENSATION

The JPA agrees to pay Consultant a hourly fee of fifty-five dollars and no cents ($55.00), not to exceed a total amount of seven thousand five hundred dollars and no cents ($7,500.00) per year, for time spent in performing the services set forth in Attachment "A". Compensation shall be payable monthly upon receipt of supporting documentation acceptable to the JPA for the work completed. All approved payments will be made to the Consultant.

Failure of the JPA to accept the recommendations or work of the Consultant on the basis of differences of professional opinion shall not be the basis for rejection of the work performed by the Consultant or for nonpayment of the Consultant.

V.
SERVICES TO BE CONFIDENTIAL

All services, including reports, opinions and information to be furnished under this Agreement shall be considered confidential and shall not be divulged, in whole or in part, to any person other than to duly authorized representatives of the JPA, without the prior written

approval of the JPA or by order of a court of competent jurisdiction. The provisions in this section shall survive any termination of this Agreement.

VI.
NON-RAIDING CLAUSE

Consultant shall not engage the services of any person or persons presently in the employ of the JPA for work covered by this Agreement without the written consent of the JPA.

VII.
TERMINATION OF AGREEMENT

A. This Agreement may be terminated by the Consultant if the JPA fails to adequately perform any material obligation required by this Agreement ("Default"). Termination rights under this paragraph may be exercised only if the JPA fails to cure a Default within ten (10) calendar days after receiving written notice from the Consultant specifying the nature of the Default.

B. Either party may terminate this Agreement, in whole or part, for any reason for the terminating party's own convenience upon at least thirty (30) days written notice to the other party. If the Agreement is terminated by either the JPA or Consultant as provided in A or B above, Consultant shall be paid for all services performed, and reimbursable expenses incurred, not to exceed the above-mentioned Agreement amounts, up until the date of termination.

Consultant hereby expressly waives any and all claims for damages or compensation arising under this Agreement except as set forth in this paragraph in the event of termination.

Further, Consultant agrees that, upon termination as provided in this paragraph, it shall not be employed by any developer or other party who is or may be interested in the work effort as defined in Article II, or interested in the decisional process relating to the application of such findings as may result from the tasks performed as defined in Article II for a period of one (1) year after such termination, without prior approval of the JPA.

VIII.
ADDITIONAL SERVICES

The JPA may from time to time, require additional services from the Consultant that are not specified in Attachment "A". Such additional services, including the amount of compensation for such additional services, which are mutually agreed upon by and between the JPA and Consultant shall be effective when incorporated in written amendments to this Agreement.

IX.
FAIR EMPLOYMENT

In connection with the performance of work under this Agreement, Consultant agrees that he shall not discriminate against any employee or applicant for employment with respect to compensation, terms, advancement potential, conditions, or privileges of employment, because of such person's race, color, religion, sex, disability, national origin, ancestry, age, or marital status in accordance with the requirements of Lincoln Municipal Code Chapter 11.08 and *Neb. Rev. Stat.* § 48-1122, as amended.

X.
FAIR LABOR STANDARDS

The Consultant shall maintain Fair Labor Standards in the performance of this Agreement as required by Chapter 73, Nebraska Revised Statues, as amended.

XI.
ASSIGNABILITY

The Consultant shall not assign any interest in this Agreement, delegate any duties or work required under this Agreement, or transfer any interest in the same (whether by assignment or novation), without the prior written consent of the JPA thereto; provided, however, that claims for money due or to become due to the Consultant from JPA under this Agreement may be assigned without such approval, but notice of any such assignment shall be furnished promptly to the JPA.

XII.
INTEREST OF CONSULTANT

Consultant covenants that Consultant presently has no interest, including but not limited to, other projects or independent contracts, and shall not acquire any such interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. Consultant further covenants that in the performance of this Agreement, no person having any such interest shall be employed or retained by Consultant under this Agreement.

XIII.
OWNERSHIP, PUBLICATION, REPRODUCTION AND USE OF MATERIAL

Consultant agrees to and hereby transfers all rights, including those of a property or copyright nature, in any reports, studies, information, data, digital files, imagery, metadata, maps, statistics, forms and any other works or materials produced under the terms of this Agreement. No such work or materials produced, in whole or in part, under this Agreement, shall be subject to private use or copyright by Consultant without the express written consent of JPA.

JPA shall have the unrestricted rights of ownership of such works or materials and may freely copy, reproduce, broadcast, or otherwise utilize such works or materials as the JPA deems appropriate. The JPA shall also retain all such rights for any derivative works based on such works or materials.

XIV.
COPYRIGHTS, ROYALTIES & PATENTS

Without exception, Consultant represents the consideration for this Agreement includes Consultant's payment for any and all royalties or costs arising from patents, trademarks, copyrights, and other similar intangible rights in any way involved with or related to this Agreement. Further, Consultant shall pay all related royalties, license fees, or other similar fees

for any such intangible rights. Consultant shall defend suits or claims for infringement of any patent, copyright, trademark, or other intangible rights that Consultant has used in the course of performing this Agreement.

XV.
COPYRIGHT; CONSULTANT'S WARRANTY

A. Consultant represents that all materials, processes, or other protected rights to be used in the Consultant Services have been duly licensed or authorized by the appropriate parties for such use.

B. Consultant agrees to furnish the JPA upon demand written documentation of such license or authorization. If unable to do so, Consultant agrees that the JPA may withhold a reasonable amount from Consultant's compensation herein to defray any associated costs to secure such license or authorization or defend any infringement claim.

XVI.
INDEMNIFICATION

JPA shall indemnify and hold harmless Consultant from and against all claims, damages, losses, and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance of this Agreement, that results in any claim for damage whatsoever, including without limitation, any bodily injury, sickness, disease, death, or any injury to or destruction of tangible or intangible property, including any loss of use resulting therefrom, that is caused in whole or in part by JPA or anyone directly or indirectly employed by JPA or anyone for whose acts any of the them may be liable. This section will not require JPA to indemnify or hold harmless the Consultant for any losses, claims, damages, and expenses arising out of or resulting from the gross negligence or intentional act of Consultant. The JPA does not waive its governmental immunity by entering into this Agreement and fully retains all immunities and defenses provided by law with regard to any action based on this Agreement. The provisions of this section survive any termination of this Agreement.

XVII.
INSURANCE

A. Insurance Coverage. At all times during the term of this Agreement, the Consultant shall maintain Automobile Liability Insurance coverage for all of the Consultant's automobiles used in the performance of this Agreement, including owned, hired and non-owned automobiles, Consultant shall keep in full force and effect such Automobile Liability Insurance as shall protect him against claims for damages resulting from bodily injury, including wrongful death, and property damage which may arise from the operations of any owned, hired, or non-owned automobiles used by or for him in any capacity in connection with the carrying out of this contract. The minimum acceptable limits of liability to be provided by such Automobile Liability Insurance shall be as follows:

I. Bodily Injury Limit $500,000 Each Person/$1,000,000 Each Occurrence

II. Property Damage Limit $500,000 Each Occurrence

III. Combined Single Limit $1,000,000 Each Occurrence

B. Deductibles. All deductibles on any policy shall be the responsibility of the Consultant and shall be disclosed to the City at the time the evidence of insurance is provided.

XVIII.
NOTICE

Any notice or notices required or permitted to be given pursuant to this Agreement may be personally served on the other party by the party giving such notice, or may be served by fax, commercial carrier or certified mail, postage prepaid, return receipt requested to the following addresses:

WEST HAYMARKET JOINT PUBLIC AGENCY:
City Attorney
City of Lincoln
555 S. 10th Street, Suite 300
Lincoln NE 68508

CONSULTANT:
Don Herz
1817 St. Andrews Pl.
Lincoln, NE 68512

XIX.

INDEPENDENT CONTRACTOR

The JPA is interested only in the results produced by this Agreement. Consultant has sole and exclusive charge and control of the manner and means of performance. Consultant shall perform as an independent contractor and it is expressly understood and agreed that Consultant is not an employee of the JPA and is not entitled to any benefits to which JPA employees are entitled, including, but not limited to, overtime, retirement benefits, workmen's compensation benefits, sick leave and/or injury leave.

XX.

NEBRASKA LAW

This Agreement shall be construed and interpreted according to the laws of the State of Nebraska.

XXI.

INTEGRATION

This Agreement represents the entire agreement between the parties and all prior negotiations and representations are hereby expressly excluded from this Agreement.

XXII.

AMENDMENT

This Agreement may be amended or modified only in writing signed by both the JPA and Consultant.

XXIII.

SEVERABILITY

If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds

that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

XXIV.
WAIVER OF CONTRACTUAL RIGHT

The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

XXV.
AUDIT AND REVIEW

The Consultant shall be subject to audit and shall make available to a contract auditor copies of all financial and performance related records and materials germane to this Agreement, as allowed by law.

XXVI.
FEDERAL IMMIGRATION VERIFICATION

Consultant agrees to complete the United States Citizenship Attestation Form as provided by the JPA and attach it to the Agreement.

XXVIII.
REPRESENTATIONS

Each party hereby certifies, represents and warrants to the other party that the execution of this Agreement is duly authorized and constitutes a legal, valid and binding obligation of said party.

IN WITNESS WHEREOF, Consultant and the JPA do hereby execute this Agreement as of the Execution Date set forth above.

WEST HAYMARKET JOINT PUBLIC AGENCY

By: _____
Chair

DON HERZ

By: _____

ATTACHMENT "A"

Scope of Services:

- Update and maintain a cash flow analysis and financial model for the WHJPA that covers the time period that WHJPA bonds are outstanding.
- Periodically update the model as estimated revenues/receipts become more precise.
- Present updates of the Model to the WHJPA Chair, Treasurer and City staff.
- Assist the Arena operator in developing a long term capital improvement replacement plan and budget.
- Assist with other WHJPA financing tasks as requested.
- Modify the model to reconcile to actual numbers and update projections accordingly.
- Exploring whether additional projects can be funded.

Examples of work:

- Review the format of the existing model and make changes for improved readability.
- Examine existing known revenue sources and expenditures. For example, debt payments, tax receipts, pledges, lodging taxes, etc.
- Review and revise estimates of other sources/uses and update the model.

Sources of information:

- Existing financial model prepared by the Consultant.
- City/JPA financial records and audit reports.
- PC Sports project estimates.
- SMG contract and SMG staff.
- Lease agreement with the University.
- District Energy Corp. financing analysis and impact on the WHJPA.
- Ameritas and Gilmore Bell regarding future financing, if any.
- Discussions with WHJPA staff regarding TIF revenues; developer contributions; turn back tax and county lodging tax receipts.

UNITED STATES CITIZENSHIP ATTESTATION FORM
FOR INDIVIDUAL CONSULTANT

For the purposes of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, I attest as follows:

☒ I am a citizen of the United States.

OR

□ I am a qualified alien under the Federal Immigration and Nationality Act. My immigration status and alien number are as follows:

_____, and I agree to provide a copy of the USCIS (United States Citizenship and Immigration Services) documentation upon request required to verify the Consultant's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete and accurate and I understand that this information may be used to verify my lawful presence in the United States. I understand and agree that lawful presence in the United States is required and the consultant may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. § 4-108.

PRINT NAME:_____
(First, Middle, Last)

SIGNATURE: _____

DATE: _____