

Virtual Conference  
Annual Meeting  
Board of Directors and Executive Committee  
National Public Gas Agency  
February 9, 2023 – 10:00 a.m. (CT)

**A G E N D A**

All agenda items are for discussion and action will be taken as deemed appropriate.

1. Call to Order
  - A. Section 84-1412 (8) – Nebraska Open Meetings Act
  - B. Roll Call
  - C. Public Comment
  
2. Consent Agenda
  - A. Minutes of the December 8, 2022, Meeting
  - B. Next Meeting
  - C. Financial Report
    - I. FORVIS Pre-Audit Communication Letter
  - D. Consent Resolution
  
3. Reports
  - A. Director of Gas Operations
  - B. Gas Operations Controller
  
4. Hedging Policy and Parameters
  - A. Policies and Guidelines
  
5. Natural Gas Supply Agreements in Connection with Prepaid Gas Transactions
  
6. Financial Considerations related to Projected Fiscal Year 2022-2023 Net Revenue including the Fiscal Year 2022-2023 Member Fee
  
7. Budget and Rates for Fiscal Year 2023-2024 and Modifications to Gas Supply Agreement for Total Requirements Supply Revised Schedule of Rates and Charges
  
8. Election of Officers
  - A. Chairperson
  - B. Vice Chairperson
  - C. Secretary-Treasurer
  
9. Appointment of Executive Committee
  
10. Contracts and General Counsel Report
  
11. Comments from the Chairperson
  
12. Items for Future Agenda
  
13. Adjournment

CONSENT AGENDA

Date:	February 9, 2023
Initiator/Staff information source:	Chairperson Anderson
Action Proposed:	Approval

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Minutes of the December 8, 2022, meeting were previously distributed and are included as Attachment A.

The next meeting of the NPGA Board of Directors is set for Thursday, June 8, 2023, at the NMPP Energy offices, Lincoln, Nebraska.

NPGA financials for November and December 2022 were previously distributed. Jamie Johnson, Director of Finance and Accounting, will review the December 2022 financials for the NMPP Energy organizations and NPGA in more detail at the meeting (Attachment B).

A copy of the Pre-Audit Communication Letter from FORVIS is included as Attachment C, which provides an overview of the upcoming audit process. Johnson will review this letter with the Board of Directors at the meeting.

*Consent Resolution*

*WHEREAS, certain business of the Board of Directors of the National Public Gas Agency transpires on a regular and routine basis or is not of a controversial nature; and*

*WHEREAS, roll call votes on each individual issue greatly extend the meeting time.*

*NOW THEREFORE, BE IT RESOLVED BY the Board of Directors of the National Public Gas Agency that in the interest of economizing time yet complying with the Open Meetings Act of the State of Nebraska, which requires roll call voting, the following issues are hereby consolidated in this Consent Resolution:*

- 1. BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the minutes of the December 8, 2022, meeting are hereby approved as presented; and*
- 2. BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the next regularly scheduled meeting will be Thursday, June 8, 2023, at the NMPP Energy offices, Lincoln, Nebraska; and*
- 3. BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the financial statements for November and December 2022, are hereby reviewed and accepted; and*
- 4. BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the pre-audit communication letter is hereby accepted.*

DIRECTOR OF GAS OPERATIONS

Date:	February 9, 2023
Initiator/Staff information source:	Beth Ackland
Action Proposed:	Informational

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Beth Ackland, Director of Gas Operations, will provide updates on various work activities since the last meeting.

GAS OPERATIONS CONTROLLER

Date:	February 9, 2023
Initiator/Staff information source:	Jamie Barrett
Action Proposed:	Informational

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Jamie Barrett, Gas Operations Controller, will provide updates on the effects of Winter Storm Elliott, all current pipeline rate cases and cost of gas savings.

HEDGING POLICY AND PARAMETERS

Date:	February 9, 2023
Initiator/Staff information source:	Beth Ackland
Action Proposed:	Informational

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Beth Ackland, Director of Gas Operations, will provide a swap report and update on current hedge positions, and present an overview of factors affecting the natural gas market.

POLICIES AND GUIDELINES

Date:	February 9, 2023
Initiator/Staff information source:	Jamie Johnson
Action Proposed:	Action

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Jamie Johnson, Director of Finance and Accounting, will review the Natural Gas Purchasing Strategy in Section 8 of NPGA Policies and Guidelines as well as the Appendix A: Board-Approved Hedging Parameters. Johnson will provide information regarding the financial implications of hedging for Board consideration.

NATURAL GAS SUPPLY AGREEMENTS IN CONNECTION WITH PREPAID GAS TRANSACTIONS

Date:	February 9, 2023
Initiator/Staff information source:	Beth Ackland
Action Proposed:	Informational / Potential Action

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Beth Ackland, Director of Gas Operations, will update the Board on any current opportunities.

FINANCIAL CONSIDERATIONS RELATED TO PROJECTED FISCAL YEAR 2022-2023 NET REVENUE  
INCLUDING THE FISCAL YEAR 2022-2023 MEMBER FEE

Date:	February 9, 2023
Initiator/Staff information source:	Jamie Johnson
Action Proposed:	Approval

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NPGA’s Member Fee is described in Section 3.06 of NPGA’s Revised Schedule of Rates and Charges. Section 3.06 refers to an evaluation of preliminary Fiscal Year change in net position upon closing of NPGA’s annual financial records. Due to the meeting schedule and timing of NPGA’s fiscal year end, the Board of Directors will consider the Fiscal Year Member Fee based on projections of Fiscal Year 2022-2023 Net Revenue.

NPGA’s Board of Directors may at its discretion increase the related Fiscal Year’s Member Fee in order to meet cash flow needs, decrease the related Fiscal Year’s Member Fee in order to refund amounts paid in excess, or make no changes to the related Fiscal Year’s Member Fee. Any change in the related Fiscal Year’s Member Fee shall be allocated utilizing the same method described in Section 3.06.

Projected results for the fiscal year ending March 31, 2023, are detailed in the Budget and Rates Fiscal Year 2023-2024 (Attachment D). Jamie Johnson, Director of Finance & Accounting will provide an update on projected results at the meeting.



BUDGET AND RATES FOR FISCAL YEAR 2023-2024 AND MODIFICATIONS TO GAS SUPPLY AGREEMENT  
FOR TOTAL REQUIREMENTS SUPPLY REVISED SCHEDULE OF RATES AND CHARGES

Date: February 9, 2023  
Initiator/Staff information source: Jamie Johnson  
Action Proposed: Approval

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Attachment D includes the Budget and Rates for Fiscal Year 2023-2024. The proposed modifications to the Gas Supply Agreement for Total Requirements Supply Revised Schedule of Rates and Charges are included as Attachment E. Jamie Johnson will review this information with the Board of Directors at the meeting.

*BUDGET & RATES RESOLUTION*

*WHEREAS, the NPGA Board of Directors is authorized to establish rates and charges for gas supply and other services and transactions in furtherance of the stated objectives and purposes of NPGA, which rates and charges will be sufficiently timely to pay or reimburse NPGA for expenses (including, without limitation, principal of and interest on bonded or other indebtedness) incurred on behalf of the Members; and,*

*WHEREAS, the NPGA Board of Directors is authorized to annually adopt and monitor a budget of revenues and expenses; and,*

*WHEREAS, the Budget and Rates for Fiscal Year Ending March 31, 2024, packet was previously sent to the NPGA Board of Directors; and,*

*WHEREAS, the NPGA Board of Directors is authorized to set the rates for the Gas Supply Agreement for Total Requirements Supply.*

*NOW THEREFORE, BE IT RESOLVED BY the NPGA Board of Directors that:*

- 1. The Budget for Fiscal Year 2023-2024 as set forth in the Budget and Rates for Fiscal Year Ending March 31, 2024, is hereby approved and made a part of the official Minutes book.*
- 2. The Revised Schedule of Rates and Charges for the Gas Supply Agreement for Total Requirements Supply is hereby approved as presented to become effective April 1, 2023, with a total Fiscal Year Member Fee as shown on Attachment 1 to the Revised Schedule of Rates and Charges and shall be made a part of the official Minutes book. Furthermore, said rate structure shall remain in effect until duly modified.*
- 3. NPGA Staff is hereby authorized and directed to prepare Attachment 1 (Member Fee per BG Participant) to the Revised Schedule of Rates and Charges based on the total Fiscal Year Member Fee amount determined by this resolution, which Attachment 1 shall be made a part of the official Minutes book.*

4. *NPGA staff is hereby authorized and directed to bill the Member Fee as noted on Attachment 1 subject to the applicable Resolutions by the NPGA Board of Directors.*

ELECTION OF OFFICERS

Date:	February 9, 2023
Initiator/Staff information source:	Chris Dibbern
Action Proposed:	Action

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Election of Officers will be held at the February 9 meeting. The following nominations have been received; Chairperson - Chris Anderson, Central City, NE; Vice Chairperson – Bob Lockmon, Stuart, NE; and Secretary-Treasurer – Randy Woldt, Wisner, NE. Nominations will also be accepted from the floor the day of the meeting. Nominations must be closed by motion and roll call vote. Terms of the Officers are for fiscal year 2023-2024 (April 1 through March 31). The Officers also serve as NPGA’s representatives on the NMPP Energy Joint Operating Committee.

*Pursuant to Article VI. Officers, of the Amended and Restated Bylaws of NPGA:*

*“Section 2. At the first meeting of the initial Board of Directors, the Board shall elect the officers of NPGA. After the initial meeting, the officers shall be elected by the Board at the annual meeting of NPGA and the term of the officers shall begin on the first day of April each year. The officers shall serve for a term of one year or until their successors are elected and qualified, whichever is later....”*

Following is the current list of Officers of the NPGA Board of Directors (all are eligible for re-election):

Chairperson:	Chris Anderson, Central City, NE
Vice Chairperson:	Bob Lockmon, Stuart, NE
Secretary-Treasurer:	Randy Woldt, Wisner, NE

APPOINTMENT OF EXECUTIVE COMMITTEE

Date:	February 9, 2023
Initiator/Staff information source:	Chris Dibbern
Action Proposed:	Discussion / Action by Chairperson

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Appointment of Executive Committee will occur during the February 9 meeting.

*Pursuant to Article V. Committees, of the Amended and Restated Bylaws of NPGA:*

*“Section 1. Executive Committee. There shall be an Executive Committee composed of the chairperson, vice-chairperson and three directors to be appointed by the chairperson of NPGA.*

Following is the current list of Executive Committee members:

Chris Anderson, Central City, NE	(by virtue of Chairperson position)
Bob Lockmon, Stuart, NE	(by virtue of Vice Chairperson position)
Randy Woldt, Wisner, NE	
Lenard Schaefer, Stromsburg, NE	
Brent Nation, Fort Morgan, CO	

CONTRACTS AND GENERAL COUNSEL REPORT

Date:	February 9, 2023
Initiator/Staff information source:	Chris Dibbern
Action Proposed:	Informational

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Chris Dibbern, General Counsel, will update the board on contracts to report since the last meeting and provide a legal and regulatory update, included as Attachment F.

Unapproved Minutes  
 Virtual Conference  
 Board of Directors  
 National Public Gas Agency  
 8377 Glynoaks Drive, Lincoln, NE  
 December 8, 2022 – 10:00 a.m. (CT)

The Board of Directors of the National Public Gas Agency (NPGA) met on Thursday, December 8, 2022, via virtual conference. Notice of the meeting was given to the Board of Directors by electronic mail and to the public by publication in the December 1, 2022, edition of the *Lincoln Journal Star* newspaper and on the NMPP Energy website. The notice and agenda were posted upon issuance at the NMPP Energy office, the designated public meeting site, 8377 Glynoaks Drive, Lincoln, Nebraska. Instructions to join the meeting via GoToMeeting virtual conference were provided in the public notice. Links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act were made available on NMPP Energy's Public Meeting Information website.

**NPGA BOARD OF DIRECTORS**

**CALL TO ORDER**

Chairperson, Chris Anderson, called the meeting to order at 10:00 a.m. (CT). Anderson announced that pursuant to Section 84-1412(8) of the Nebraska Open Meetings Act, a current copy of the Open Meetings Act was posted in the meeting room. It was also announced that the meeting was being recorded.

**ROLL CALL**

Quorum was declared with 10 of the 14 Members present:

Alma, NE	Russ Pfeil
Belleville, KS	Russ Piroutek (Virtual)
Central City, NE	Chris Anderson
Fort Morgan, CO	Brent Nation (Virtual)
Lyons, NE	Terry Ueding
Pender, NE	Chris Brader
Stromsburg, NE	Lenard Schaefer
Stuart, NE	Bob Lockmon
Superior, NE	Andrew Brittenham (Virtual)
Wisner, NE	Randy Woldt (Virtual)

Absent: Auburn, KS; Falls City, NE; Trinidad, CO; Walsenburg, CO

**PUBLIC COMMENT**

Chairperson Anderson asked if there were members of the public body in attendance who would like to make agenda comments. There were no public comments.

## CONSENT AGENDA

### Minutes

Minutes of the September 8, 2022, meeting were previously distributed as Attachment A. There were no changes to the minutes.

### Next Meeting

The next meeting of the NPGA Board of Directors is set for Thursday, February 9, 2023, at the NMPP Energy offices, Lincoln, Nebraska.

### Financial Report

Jamie Johnson, Director of Finance and Accounting, reviewed the September 2022 financials for the NMPP Energy organizations and the October 2022 financials for NPGA, which were previously distributed as Attachment B.

### Acknowledge Receipt of the Unapproved Minutes of the November 2, 2022, Joint Operating Committee (JOC) Meeting

Unapproved Minutes of the November 2, 2022, Joint Operating Committee (JOC) meeting were included as Attachment C.

## CONSENT RESOLUTION

*Motion: Lenard Schaefer, Stromsburg, NE, moved to approve the following Resolution. Terry Ueding, Lyons, NE, seconded the motion, which carried unanimously on roll call vote.*

### *Consent Resolution*

*WHEREAS, certain business of the Board of Directors of the National Public Gas Agency transpires on a regular and routine basis or is not of a controversial nature; and*

*WHEREAS, roll call votes on each individual issue greatly extend the meeting time.*

*NOW THEREFORE, BE IT RESOLVED BY the Board of Directors of the National Public Gas Agency that in the interest of economizing time yet complying with the Open Meetings Act of the State of Nebraska, which requires roll call voting, the following issues are hereby consolidated in this Consent Resolution:*

- 1. BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the minutes of the September 8, 2022, meeting are hereby approved as presented; and*
- 2. BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the next regularly scheduled meeting will be Thursday, February 9, 2023, at the NMPP Energy offices, Lincoln, Nebraska.*

3. *BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the financial statements for August, September, and October 2022, are hereby reviewed and accepted; and*
4. *BE IT FURTHER RESOLVED BY the Board of Directors of the National Public Gas Agency that the receipt of the unapproved minutes of the November 2, 2022, meeting of the Joint Operating Committee are hereby acknowledged.*

#### **DIRECTOR OF GAS OPERATIONS**

Beth Ackland, Director of Gas Operations, provided industry and pipeline updates and a market outlook for the upcoming winter season and 10 years out. Member visits with the staff of Lyons and Pender were made in November. Upcoming visits with Walsenburg and Trinidad, CO, and Auburn and Havensville, KS, are scheduled for mid-December. Customer agreements have been renewed with Wetmore and Havensville, KS, and Keyes, OK.

Sarah Jones, Director of Enterprise Business Support, reviewed updates for the Pipeline and Hazard Materials Safety Administration (PHMSA) grant process, including an estimated timeline for project selection and an environmental questionnaire for completion by selected applicants.

Robin Spady, Director of Risk & Compliance/Regulatory Counsel, provided updates on the Northern Natural Gas rate case.

*Motion: Bob Lockmon, Stuart, NE, moved to go into closed session for the protection of the public interest to discuss proprietary and competitive information relating to strategic transportation information and specified that NPGA Reps, Alt Reps, any NMPP Member community employee or elected official, as well as any NMPP staff member may participate in the closed session. Chris Brader, Pender, NE, seconded the motion, which carried unanimously on roll call vote.*

Anderson restated on the record that the limitation of the subject matter of the discussion was proprietary and competitive information relating to strategic transportation information.

The board went into closed session at 11:02 a.m.

Anderson asked for any objections to return to open session, hearing none, the meeting reconvened in open session at 11:10 a.m. There was no action taken during or as a result of the closed session.

#### **HEDGING POLICY AND PARAMETERS**

Ackland presented an overview of factors affecting the natural gas market and provided a swap report.

#### **NATURAL GAS SUPPLY AGREEMENTS IN CONNECTION WITH PREPAID GAS TRANSACTIONS**

There were no updates to provide to the Board at this time.

#### **PRELIMINARY PROPOSED BUDGET AND RATES FOR FISCAL YEAR 2023-2024 AND YEAR-END PROJECTIONS FOR FISCAL YEAR 2022-2023**



Jamie Johnson, Director of Finance and Accounting, discussed the Preliminary Proposed Budget and Rates for Fiscal Year 2023-2024 and Year-End Projections for Fiscal Year 2022-2023 (Attachment D).

## **NPGA POLICIES AND GUIDELINES**

### **STORAGE FUNDING**

Johnson presented proposed changes to Section 8.3: Natural Gas and Storage Agreements of NPGA's Policies and Guidelines to address funding of storage by customers and NPGA Members. The document with redline changes was included in the meeting packet (page 8, Attachment E). Brief discussion ensued.

### **PUBLIC PARTICIPATION POLICY**

Additional revisions to the NPGA Policies and Guidelines were presented with the incorporation of a Public Participation Policy (pages 14 & 16, Attachment E), in accordance with the Nebraska Open Meetings Act.

*Motion: Bob Lockmon, Stuart, NE, moved to approve changes to the NPGA Policies and Guidelines, as presented. Terry Ueding, Lyons, NE, seconded the motion, which carried unanimously on roll call vote.*

## **CONTRACTS, SETTLEMENT AGREEMENTS, AND GENERAL COUNSEL REPORTS**

Chris Dibbern, General Counsel, reported on the various contracts NPGA has signed since the last meeting:

- Non-Disclosure Certificates for the Northern Natural Gas Pipeline FERC case for C. Dibbern, R. Spady, J. Barrett, and B. Ackland
- Asset Management Arrangement Rider to Base Contract for Sale and Purchase of Natural Gas, (AMA) on Northern for Lyons, Pender, and Stromsburg Capacity
- Gas Purchase Agreements for Havensville and Wetmore KS – Supersedes their prior gas purchase agreements
- Municipal Gas Authority of Georgia, Exhibits to Restated Transaction confirmation subject to NAESB Base Contract
- BP Energy Company disclosures regarding CFTC positions and Non-Federal Entity forms

Chris Dibbern, General Counsel, discussed the American Public Power Association's and American Public Gas Association's comments made to the Federal Energy Regulatory Commission's (FERC) proposed rulemaking (NOPR) concerning the "Duty of Candor". Several states are implementing cold weather rules in various iterations.

**COMMENTS FROM THE CHAIRPERSON**

There were no additional comments from Chairperson Anderson.

**ITEMS FOR FUTURE AGENDA**

Chairperson Anderson reminded members to forward any additional agenda items to NPGA staff for inclusion in the next agenda.

**ADJOURNMENT**

The meeting adjourned at 11:53 a.m.

Recorded by:  
Laurie Keiser  
Administrative Assistant

Submitted by:  
Randy Woldt  
Secretary/Treasurer

### NMPP Energy

#### Balance Sheets December 2022

	NMPP	MEAN	NPGA	ACE
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 422,610	\$ 29,438,650	\$ 2,837,038	\$ 1,014,670
Investments (Short-term, Long-term & Restricted)	290,000	37,628,241	-	2,350,701
Accounts receivable	867,310	19,635,265	2,799,528	99,282
Gas in storage	-	-	1,216,666	-
Prepaid expenses and other	(2,268)	278,002	-	7,432
Productive capacity, net and related operating assets	-	102,801,238	-	-
Capital assets, net	17,453	4,394,261	-	31,277
Costs recoverable from future billings	-	39,948,145	-	-
Deferred loss on refunding	-	5,157,614	-	-
Deferred costs for asset retirement obligation	-	478,889	-	-
Deferred outflows from derivative instruments	-	-	77,000	-
<b>Total assets and deferred outflows of resources</b>	<b>\$ 1,595,105</b>	<b>\$ 239,760,305</b>	<b>\$ 6,930,232</b>	<b>\$ 3,503,362</b>
<b>Liabilities and Deferred Inflows of Resources</b>				
Accounts payable and accrued expenses	\$ 705,908	\$ 10,568,244	\$ 1,932,038	\$ 38,527
Storage deposits	-	-	1,981,000	-
Unearned revenue	163,098	-	-	-
Debt, related bond premium, and accrued interest payable	-	137,564,508	-	-
Asset retirement obligation	-	478,889	-	-
Deferred inflow - deferred revenue - rate stabilization	-	27,563,384	-	-
Deferred inflow - deferred gain on refunding	-	2,898,028	-	-
Fair value of derivative investments	-	-	77,000	-
<b>Total liabilities and deferred inflows of resources</b>	<b>869,006</b>	<b>179,073,053</b>	<b>3,990,038</b>	<b>38,527</b>
<b>Net Assets/Net Position</b>	<b>726,099</b>	<b>60,687,252</b>	<b>2,940,194</b>	<b>3,464,835</b>
<b>Total liabilities, deferred inflows &amp; net position</b>	<b>\$ 1,595,105</b>	<b>\$ 239,760,305</b>	<b>\$ 6,930,232</b>	<b>\$ 3,503,362</b>

### NMPP Energy

#### Statements of Revenues and Expenses For the Fiscal Year to Date: April 2022 - December 2022

	NMPP	MEAN	NPGA	ACE
<b>Operating Revenues</b>				
Member and champion dues	\$ 201,199	\$ -	\$ -	\$ -
Marketing fees	-	-	-	794,998
Sales - product/services, electric, gas	919,629	91,893,754	7,496,827	-
Transfer from (provision for) rate stabilization	-	749,997	-	-
Other	1,620	1,403,257	-	-
<b>Total operating revenues</b>	<b>1,122,448</b>	<b>94,047,008</b>	<b>7,496,827</b>	<b>794,998</b>
<b>Operating Expenses</b>				
Commodity costs (electric energy & gas)	-	76,981,181	7,113,840	-
Administrative and general	1,080,772	7,568,343	355,255	467,294
Depreciation and amortization	3,375	5,524,915	-	20,777
<b>Total operating expenses</b>	<b>1,084,147</b>	<b>90,074,439</b>	<b>7,469,095</b>	<b>488,071</b>
<b>Operating Income (Loss)</b>	<b>38,301</b>	<b>3,972,569</b>	<b>27,732</b>	<b>306,927</b>
<b>Nonoperating Revenues (Expenses)</b>				
Net costs to be recovered in future periods	-	(822,213)	-	-
Investment return	4,794	743,851	30,053	3,579
Interest expense	-	(3,187,881)	-	-
<b>Net Revenue (Loss)</b>	<b>\$ 43,095</b>	<b>\$ 706,326</b>	<b>\$ 57,785</b>	<b>\$ 310,506</b>
<b>Budgeted Net Revenue (Loss)</b>	<b>(11,134)</b>	<b>(1,877,271)</b>	<b>14,565</b>	<b>297,136</b>
<b>+/- Variance to Budget</b>	<b>\$ 54,229</b>	<b>\$ 2,583,597</b>	<b>\$ 43,220</b>	<b>\$ 13,370</b>
<b>Fiscal Year Budgeted Net Revenue (Loss)</b>	<b>\$ 28,263</b>	<b>\$ (350,598)</b>	<b>\$ -</b>	<b>\$ 394,899</b>

## National Public Gas Agency Balance Sheets

	December 2022	March 2022	\$ +/-
<b>Assets and Deferred Outflows of Resources</b>			
Cash and cash equivalents	\$ 2,837,038	\$ 1,590,035	\$ 1,247,003
Investments	-	248,936	(248,936)
Accounts receivable	2,799,528	2,254,162	545,366
Gas in storage	1,216,666	125,060	1,091,606
Fair value of derivative instruments	-	2,885,000	(2,885,000)
Deferred outflows from derivative instruments	77,000	-	77,000
<b>Total assets and deferred outflows of resources</b>	<b>\$ 6,930,232</b>	<b>\$ 7,103,193</b>	<b>\$ (172,961)</b>
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	\$ 1,932,038	\$ 1,335,784	\$ 596,254
Storage deposits	1,981,000	-	1,981,000
<b>Total current liabilities</b>	<b>3,913,038</b>	<b>1,335,784</b>	<b>2,577,254</b>
Fair value of derivative instruments	77,000	-	77,000
Deferred inflows from derivative instruments	-	2,885,000	(2,885,000)
Net Position - unrestricted	2,940,194	2,882,409	57,785
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 6,930,232</b>	<b>\$ 7,103,193</b>	<b>\$ (249,961)</b>

## National Public Gas Agency Statements of Revenues, Expenses and Changes in Net Position Fiscal Year To Date: April 2022 - December 2022

	Fiscal Year to Date			Prior Year	vs. Prior Year +/-
	Actual	Budget	+/-		
Revenue Units (MMBtu)	1,571,414	1,485,787	85,627	1,401,542	169,872
Gas Supply - commodity revenues	\$ 7,222,085	\$ 5,864,619	\$ 1,357,466	\$ 4,379,205	\$ 2,842,880
Cost of Gas Sold - commodity costs	7,204,737	5,848,092	1,356,645	4,362,582	2,842,155
Commodity margin	17,348	16,527	821	16,623	725
<b>Other Operating Revenues/(Expenses)</b>					
Gas supply - management fees	3,072	3,816	(744)	3,500	(428)
Gas supply - member fees	208,683	208,683	-	235,494	(26,811)
Cost of gas sold - gas discounts	153,885	154,000	(115)	108,625	45,260
Operating expenses - administrative and general	(355,255)	(370,156)	14,901	(346,118)	(9,137)
Total other operating revenues/(expenses)	10,385	(3,657)	14,042	1,501	8,884
Operating Income/(Loss)	27,733	12,870	14,863	18,124	9,609
Investment return	30,052	1,695	28,357	5,195	24,857
<b>Change in Net Position</b>	<b>\$ 57,785</b>	<b>\$ 14,565</b>	<b>\$ 43,220</b>	<b>\$ 23,319</b>	<b>\$ 34,466</b>

# FORVIS

1248 O Street, Suite 1040 / Lincoln, NE 68508

P 402.473.7600 / F 402.473.7698

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

January 26, 2023

Board of Directors  
National Public Gas Agency  
Lincoln, Nebraska

The purpose of this communication is to summarize various matters related to the planned scope and timing for the March 31, 2023, audit of the financial statements of National Public Gas Agency.

Please refer to our contract dated January 26, 2023, for additional information and the terms of our engagement.

## Overview

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. An audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

## Planned Scope & Timing

### *Significant Risk Areas*

We have preliminarily identified the following areas of significant risks of material misstatement due to error or fraud and propose to address these areas as described:

<b>Risk Area</b>	<b>Audit Approach</b>
Risk of management override of controls	Analyze accounting estimates for bias, test selected journal entries, evaluate business rationale for unusual transactions
Improper revenue recognition	Confirm select customer balances, perform revenue cut-off testing, analytically test revenue for reasonableness

**Risk Area**

Derivative instruments

**Audit Approach**

Obtain and review all relevant contracts and agreements, test management's calculation of the fair value of derivative instruments, review applicable footnote disclosures for conformance with generally accepted accounting principles

We welcome any input you may have regarding the information discussed above. We also welcome any insight you have related to any other risk areas, or other significant risk areas, that you believe warrant particular attention. We may identify additional risks as we complete our risk assessment procedures.

We propose the following timeline:

- Drafts of the financial statements and management letter, together with our letter regarding auditor responsibilities, will be furnished in early June 2023
- Final reports will be issued in June 2023

**Contacts**

We understand the appropriate person in the governance structure with whom to communicate is Mr. Chris Anderson, Chair of Board of Directors.

If for any reason, any member of the Board of Directors would need to contact us, please call Chris Lindner or Abby Dobson, at (402) 473-7600.

**Accounting & Auditing Matters**

The following matters are, in our judgment, relevant to the planned scope of the audit as well as your responsibilities in overseeing the financial reporting process.

**Critical Accounting Policies and Practices**

- Investment valuation
- Related party transactions (transactions with coalition members)

**Critical Audit Areas**

- Related party transactions
- Revenue recognition
- Distribution to members
- Derivative instruments

**Adoption of New Accounting Standards**

National Public Gas Agency must adopt Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, as of April 1, 2022. Implementation of this standard includes selection of a transition method for the entity, election of certain practical expedients, and adoption of new policies. In addition, implementation of this standard may affect internal controls over financial reporting. We encourage you to communicate with management regularly regarding the policy elections made, recognition of new financial statement amounts, and disclosures upon transition, if any.

## Consideration of Error or Fraud

One of the most common questions we receive from governing bodies is, "How do you address fraud in a financial statement audit?" Our responsibility, as it relates to fraud, in an audit of financial statements is addressed in auditing standards generally accepted in the United States of America.

Our audit approach includes such procedures as:

- Engagement team brainstorming
  - Discussions include how and where we believe the entity's financial statements might be susceptible to material misstatement due to error or fraud, how management could perpetrate and conceal fraudulent financial reporting, and how assets of the entity could be misappropriated
  - An emphasis is placed on the importance of maintaining the proper state of mind throughout the audit regarding the potential for material misstatement due to error or fraud
- Inquiries of management and others
  - Personnel interviewed include the Executive Director, the Director of Finance and Accounting, the Director of Gas Operations, and others
  - Inquiries are directed towards the risks of error or fraud and whether personnel have knowledge of any fraud or suspected fraud affecting the entity
- Reviewing accounting estimates for bias
- Considering the risk that management may attempt to present disclosures to the financial statements in a manner that may obscure a proper understanding of the matters disclosed (for example, by using unclear or ambiguous language)
- Evaluating business rationale for significant unusual transactions
- Evaluating business rationale for significant transactions with related parties
- Incorporating an element of unpredictability into the audit each year

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This communication is intended solely for the information and use of those charged with governance, Board of Directors, and management and is not intended to be and should not be used by anyone other than these parties.

**FORVIS,LLP**



**Budget and Rates  
Fiscal Year 2023-2024**

**Presented to:  
Board of Directors  
February 9, 2023**



**National Public Gas Agency  
Budget and Rates  
Fiscal Year 2023-2024**

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**National Public Gas Agency  
 Budget and Rates  
 Year-End Projections Narrative  
 Fiscal Year 2023-2024**

**Year-End Projections for Fiscal Year 2022-2023**

The *Statements of Revenues and Expenses Report* included in the packet includes a comparison of the proposed and current budgets to projected fiscal year 2022-2023. Projected fiscal year 2022-2023 is calculated based on actual results for the eight months ended November 2022 and budgeted activity for December 2022 through March 2023 with adjustments for known differences.

Projected net revenue is \$50,219. Through November, the net revenue was \$45,703. The net revenue variance relates primarily to underspending in A&G and higher investment return compared to budget.

Consistent with results through November, projected operating revenues and expenses are anticipated to be greater than current budget. Through November, volumes sold have been higher than budget by 4% and commodity costs have been higher than budget by 16%. The rising natural gas market has resulted in higher actual natural gas prices compared to budget. The projection does not include an update to the pricing originally used in the budget. Commodity revenues and costs are expected to be higher than shown for the last half of the fiscal year.

A&G expenses are projected to be less than budgeted based on results through November.

The projected positive variance in investment return contributes to the overall projected net revenue.

See also the *Net Costs to Recover* report included in the packet.

The table below provides analysis of the Member Fees.

	Projected Fiscal Year* 2022-2023	Current Budget	Projected vs. Current \$ +/-
<b>Net Costs to Recover</b>			
A&G Expenses	\$ 498,182	\$ 513,795	\$ (15,613)
Less: Investment Return	36,625	2,031	34,594
Less: Customer Net Margins	29,135	29,123	12
Less: Gas Discounts	204,400	204,400	-
<b>Total Net Costs to Recover</b>	<u>228,022</u>	<u>278,241</u>	<u>(50,219)</u>
<b>Member Fees</b>	<u>278,241</u>	<u>278,241</u>	<u>-</u>
<b>Over/(Under) Collection of Net Costs</b>	<u>\$ 50,219</u>	<u>\$ -</u>	<u>\$ 50,219</u>

**National Public Gas Agency  
Budget and Rates  
Budget Narrative  
Fiscal Year 2023-2024**

National Public Gas Agency (NPGA) was established under provisions of the Interlocal Cooperation Act of Nebraska for the purpose of providing local governments the opportunity to cooperate with other localities to obtain a mutual advantage in the ability of the entity to meet its gas supply needs.

NPGA's Level Purchase Plan (LPP) rates are set annually by the NPGA Board of Directors for NPGA members through the Revised Schedule of Rates and Charges (the "Rate Schedule") which is a part of the Gas Supply Agreement for Total Requirements Supply between NPGA and the Participant. Section 6 of the Rate Schedule allows identifiable portions of gas requirements to be excluded from NPGA's LPP. These loads are subject to separate pricing, as defined.

NPGA also has customers who have contracted for gas supply under separate agreements. These customers are not members of NPGA.

**Budget Process**

NPGA's proposed budget and rates are prepared annually by NPGA staff. Assumptions related to natural gas usage and natural gas prices are discussed in more detail in the respective sections of the budget materials.

The administrative and general (A&G) budget is prepared annually based on strategic focus areas identified by the management team of the four companies of NMPP Energy. In September, accounting staff compiles historical data and populates budget templates based on information available. The management team holds a strategic planning session to review short-term and long-term plans across the four companies of NMPP Energy. Department directors then prepare budgets during September and October based on anticipated projects and needs resulting from the strategic focus areas discussed. The strategic focus areas identified in the proposed budget continue to stem from the technical complexity of the industry including the evolving energy markets and needs for updates to information technology systems.

Nebraska Municipal Power Pool (NMPP), Municipal Energy Agency of Nebraska (MEAN), NPGA and Public Alliance for Community Energy (ACE) have entered into an agreement establishing a Joint Operating Committee (JOC) due in part to the companies sharing common staff all of which reside under NMPP payroll. By combining and sharing their respective staffs and resources each company benefits by being able to perform obligations and responsibilities efficiently and at a lesser cost.

Duties of the JOC as detailed in the JOC Agreement include the following:

- Review and recommend, prior to the respective annual meetings, the annual administrative budgets for each of the Parties.
- Determine the allocation of expenses to be used as the basis for reimbursement for services rendered or resources utilized by a Party (NMPP, MEAN, NPGA and/or ACE).
- Approve the appropriate compensation structure and benefits of employees of NMPP.

The JOC meets in November and receives a detailed proposed A&G budget packet. Additional discussion and presentation at the meeting allow the JOC to fulfill the duties noted above.

The Fiscal Year is April 1 to March 31. Throughout the packet, Proposed Budget refers to Fiscal Year 2023-2024 and Current Budget refers to Fiscal Year 2022-2023. The Current Budget includes the final numbers as approved by all respective Boards. Approval of the NPGA budget and LPP rates resides with the NPGA Board of Directors.

**Net Revenue/(Loss)**

NPGA's intention in rate setting has been to cover the costs incurred; therefore, a breakeven budget from a net revenue/(loss) perspective is expected. The Member Fees have been calculated based on the A&G expenses, offset by applicable items (customer net margins including management fees, investment return, and gas discounts).

The Member Fee methodology allows that any variance at the end of the year may be refunded to or charged to the members at the discretion of the Board. The Board may also choose not to take any action. See the *Net Costs to Recover* report and *Member Fee Allocation by Member* report for additional detail.

**National Public Gas Agency  
 Budget and Rates  
 Revenues Narrative  
 Fiscal Year 2023-2024**

**Operating Revenues**

NPGA's operating revenues consist of commodity revenues from sales of natural gas, transportation revenues (see *Transportation* section), member fees, and management fees. In preparing the budget, NPGA staff analyzes monthly sales history by community and budgets for each month of the fiscal year based on historical results. A monthly budget for each community is established based on the average of the applicable month in the last three years. Due to the extreme weather event in February 2021, additional analysis was performed, and the volumes used for calculating the budget was adjusted accordingly.

Commodity revenues are then calculated in accordance with the Rate Schedule components described in Section 3 of the Rate Schedule for gas supplied under the LPP rate and the applicable rates per the individual gas supply agreements for customers and non LPP loads.

***Commodity Revenues***

Volumes have been updated based on historical results, changes in contracts, and for the February 2021 extreme weather event. The changes relate to updating sales volumes to the most recent three-year historical average usage, current as of September 2022. Weather is a significant driver of volumes and thus fluctuations are to be expected. The table below compares the budgeted volumes by type of agreement and by pipeline:

Volumes (in MMBtu)	Proposed Budget	Current Budget	Proposed vs. Current	
			+/-	% +/-
<b>Member LPP</b>				
Northern Natural Gas Company (NNG)	168,327	174,368	(6,041)	-3%
Southern Star Central Gas Pipeline, Inc. (SSC)	194,753	201,443	(6,690)	-3%
Tallgrass Interstate Gas Transmission, LLC (TIGT)	254,211	264,501	(10,290)	-4%
Colorado Interstate Gas Company, LLC (CIG)	1,411,194	1,473,480	(62,286)	-4%
Kansas Gas Service (KGS)	110,071	120,091	(10,020)	-8%
<b>Total Member LPP</b>	<b>2,138,556</b>	<b>2,233,883</b>	<b>(95,327)</b>	<b>-4%</b>
<b>Member Non LPP and Other Customers</b>				
TIGT	150,662	140,123	10,539	8%
CIG	109,994	109,811	183	0%
ANR Pipeline Company (ANR)	18,740	20,472	(1,732)	-8%
<b>Total Member Non LPP and Other Customers</b>	<b>279,396</b>	<b>270,406</b>	<b>8,990</b>	<b>3%</b>
<b>Total</b>	<b>2,417,952</b>	<b>2,504,289</b>	<b>(86,337)</b>	<b>-3%</b>

The budget methodology matches the components of LPP rates stated in the Rate Schedule. Section 3.03 of the Rate Schedule defines the items to be included in the actual cost of gas as purchased gas costs, pipeline fuel losses (as applicable), storage charges related to supplying gas, interest costs of financing storage, and hedging activity under the LPP. Section 3.03 also states that purchased gas costs shall be computed based on open market value of gas supplies and do not include discounts created by NPGA purchases of prepaid gas supplies. See also the *Cost of Gas Sold* section.

Under the current rate structure, a \$0.15 adder per MMBtu is applicable to other customers, unless otherwise noted in individual agreements.

As shown in Section 3.04 of the Rate Schedule, the Current Stated LPP rate is \$5.00 per MMBtu across all five pipelines utilized by members.

**National Public Gas Agency  
 Budget and Rates  
 Revenues Narrative  
 Fiscal Year 2023-2024**

Due to the cyclical nature of NPGA's sales, seasonality of prices, and estimated beginning cost of and quantities of gas in storage; budgeted commodity revenues fluctuate as summarized below:

	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ /-	% +/-
Commodity Revenues	\$ 9,312,825	\$ 10,465,838	\$ (1,153,013)	-11%

The budget for gas costs includes index pricing and pipeline basis differentials used in estimating gas costs; however, due to the volatile nature of natural gas prices, variances between budgeted and actual commodity cost per MMBtu are still expected. See also the *Cost of Gas Sold* section.

**Calculated Average Fiscal Year and Stated LPP Rates**

Stated LPP rates may be changed at the discretion of the Board and may differ by pipeline. Generally, the stated LPP rate is the consensus of the applicable NPGA Directors representing the communities receiving gas supply from each pipeline. The stated LPP rate increased from \$4.00 to \$5.00 effective April 1, 2022. Although the calculated LPP rate shown below exceeds \$5.00 for two pipelines, staff expects the actual results from hedged gas to lower the actual calculated rate. Therefore, staff is not proposing a change in the Stated LPP Rate for any of the pipelines.

LPP Rate/MMBtu	Rate Schedule Section	Rate					KGS
		SSC	TIGT	CIG	NNG		
Cost of Gas Delivered	3.03	\$ 3.781	\$ 3.188	\$ 3.630	\$ 5.230	\$ 5.173	
Cost of Pipeline Fuel Losses	3.03	0.166	0.095	0.047	-	0.046	
Actual Cost of Gas/Calculated LPP Rate	3.02/3.03	\$ 3.947	\$ 3.283	\$ 3.677	\$ 5.230	\$ 5.219	
Pooled Gas Adjustment	3.05	(1.053)	(1.717)	(1.323)	0.230	0.219	
Stated LPP Rate	3.04	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	

**Member Fees**

Section 3.06 of the Rate Schedule defines the Member Fee which serves to recover costs associated with the operation of NPGA. See the *Net Costs to Recover* report and *Member Fee Allocation by Member* report for more information. The Member Fee included in the proposed budget represents the amount required for NPGA to have a breakeven budget for the fiscal year. The NPGA Board of Directors has discretion in rate setting. See also the Net Revenue/(Loss) section.

	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ /-	% +/-
Member Fees	\$ 252,653	\$ 278,241	\$ (25,588)	-9%

**Management Fees**

Agreements with customers may include an adder to the cost of gas, a carrying charge, a management fee or some combination of those items. These fees are charged to customers to assist with recovery of administrative and general costs. The amounts are specified in Exhibit A attached to each Gas Purchase Agreement. The management fee may be a flat amount per month or a set rate applied to monthly usage. The increase is due to multiple contract renewals at higher rates offset by the fluctuation in annual budgeted volumes.

	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ /-	% +/-
Management Fees	\$ 8,146	\$ 5,120	\$ 3,026	59%

**National Public Gas Agency  
 Budget and Rates  
 Revenues Narrative  
 Fiscal Year 2023-2024**

**Nonoperating Revenues**

***Investment Return***

Investment return consists of earnings on NPGA's funds held and interest charged on storage gas. The table below shows each component separately.

Type of Return	Proposed	Current	Proposed vs. Current	
	Budget	Budget	\$ /-	% +/-
Funds on Hand	\$ 48,000	\$ 720	\$ 47,280	6567%
Storage Gas	-	1,311	(1,311)	-100%
<b>Total Investment Return</b>	<b>\$ 48,000</b>	<b>\$ 2,031</b>	<b>\$ 45,969</b>	<b>2263%</b>

Investment return is budgeted to increase due to an increase in the actual average interest rate on funds held (money market funds held were at 3.81% in November 2022 and at 0.01% in December 2021).

Consistent with Section 8.3 of NPGA's Policies and Guidelines staff expects to include a storage funding charge/(credit) on monthly invoices to manage NPGA's cash flow. Therefore, the storage gas component of investment return is \$0.

National Public Gas Agency  
 Budget and Rates  
 Statements of Revenues and Expenses  
 Fiscal Year 2023-2024

	Proposed Budget	Proposed vs. Current		Projected Fiscal Year* 2022-2023	Proposed vs. Projected		Projected vs. Current	
		\$ +/-	% +/-		\$ +/-	% +/-		
<b>Revenue Units (Mimbtu)</b>	2,417,952	(86,337)	-3%	2,543,532	(125,580)	-5%	39,243	2%
<b>Cost Units (Mimbtu)</b>	2,461,214	(88,341)	-3%	2,561,101	(99,887)	-4%	11,546	0%
<b>Operating Revenues</b>								
Gas supply								
Commodity revenues	\$ 9,312,825	\$ (1,153,013)	-11%	\$ 11,153,901	\$ (1,841,076)	-17%	\$ 688,063	7%
Transportation	205,807	96,856	89%	112,587	93,220	83%	3,636	3%
Member fees	252,653	(25,588)	-9%	278,241	(25,588)	-9%	-	0%
Management fees	8,146	3,026	59%	4,658	3,489	75%	(463)	-9%
<b>Total gas supply</b>	9,779,431	(1,078,719)	-10%	11,549,387	(1,769,956)	-15%	691,237	6%
<b>Total operating revenues</b>	9,779,431	(1,078,719)	-10%	11,549,387	(1,769,956)	-15%	691,237	6%
<b>Operating Expenses</b>								
Cost of gas sold								
Commodity costs	9,289,382	(1,152,453)	-11%	11,129,423	(1,840,041)	-17%	687,588	7%
Gas discounts	(204,400)	-	0%	(204,400)	-	0%	-	0%
Transportation costs	205,807	96,856	89%	112,587	93,220	83%	3,636	3%
<b>Total cost of gas sold</b>	9,290,789	(1,055,597)	-10%	11,037,610	(1,746,821)	-16%	691,224	7%
Administrative and general								
Payroll and benefits	403,900	26,963	7%	376,937	26,963	7%	-	0%
Internal office	91,155	(1,303)	-1%	85,230	5,925	7%	(7,228)	-8%
Member	3,680	(1,070)	-23%	5,185	(1,505)	-29%	435	9%
Consultants and outside services	37,907	(1,743)	-4%	30,830	7,077	23%	(8,820)	-22%
<b>Total administrative and general</b>	536,642	22,847	4%	498,182	38,460	8%	(15,613)	-3%
<b>Total operating expenses</b>	9,827,431	(1,032,750)	-10%	11,535,792	(1,708,361)	-15%	675,611	6%
<b>Operating Revenue / (Loss)</b>	(48,000)	(45,969)	2263%	13,594	(61,594)	-453%	15,625	-769%
<b>Nonoperating Revenues</b>								
Investment return	48,000	45,969	2263%	36,625	11,375	31%	34,594	1703%
<b>Total nonoperating revenues</b>	48,000	45,969	2263%	36,625	11,375	31%	34,594	1703%
<b>Net Revenue / (Loss)</b>	-	-	-	\$ 50,219	\$ (50,219)	-100%	\$ 50,219	-
<b>Pass-Through Transportation</b>								
Revenues	\$ 1,862,112	\$ (112,294)	-6%	1,848,598	13,514	1%	\$ (125,808)	-6%
Costs	1,862,112	(112,294)	-6%	1,848,598	13,514	1%	(125,808)	-6%
<b>Net pass-through transportation</b>	-	-	-	-	-	-	-	-
<b>Total Transportation Costs</b>	\$ 2,067,919	\$ (15,438)	-1%	\$ 1,961,185	\$ 106,734	5%	\$ (122,172)	-6%
Summer NYMEX Average:	\$ 3.31	\$ 4.29	(0.98)					
Winter NYMEX Average:	\$ 4.28	\$ 4.46	(0.18)					

\* Projection based on actuals through November 2022, budget for remaining months of fiscal year, and estimated adjustments.

**National Public Gas Agency  
 Budget and Rates  
 Cost of Gas Sold Narrative  
 Fiscal Year 2023-2024**

**Cost of Gas Sold**

NPGA's cost of gas sold consists of commodity costs for natural gas purchased to serve needs of NPGA's members and customers, gas discounts resulting from gas supply contracts related to prepay or other similar transactions, and transportation costs (see *Transportation* section).

***Commodity Costs***

Budgeted commodity costs fluctuate annually due to changes in budgeted usage by community, anticipated market price of natural gas, and cost of and timing related to storage gas.

	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ /-	% +/-
Commodity Costs	\$ 9,289,382	\$ 10,441,835	\$ (1,152,453)	-11%

The Proposed Budget uses anticipated monthly market pricing with pipeline-based differentials for determining the cost of gas purchased. This method allows for more specific monthly pricing during each season. Pricing has decreased significantly from the pricing as presented at the December meeting. The December meeting materials were based on pricing as of October 25, 2022. February materials are based on pricing as of January 20, 2023.

The following shows the anticipated NYMEX average pricing during each season of the budget years:

NYMEX Average	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ /-	% +/-
Summer	\$ 3.31	\$ 4.29	\$ (0.98)	-23%
Winter	\$ 4.28	\$ 4.46	\$ (0.18)	-4%

In the December meeting materials, these averages were at \$4.95 for Summer and \$5.46 for Winter.

The gas cost included in the LPP rates discussed in the *Revenues* section differs from the NYMEX average pricing due to the pipeline-based differentials, which have been updated based on recent activity through January, December meeting materials included activity through November. The cost of gas defined in the Rate Schedule also includes the pipeline fuel losses, storage charges related to supplying gas, interest costs of financing storage, and hedging activity. NPGA staff has not incorporated an estimate of the cash settlement of financial hedging transactions into the budget as the actual cost or benefit at settlement date is highly variable.

Gas costs include pipeline fuel losses which are calculated based on pipeline fuel loss %, as established by each pipeline, and budgeted monthly total gas units purchased. The pipeline fuel loss dollars equal the calculated units for the month multiplied by the monthly budgeted market gas cost per unit. There are fuel losses for all member pipelines except NNG. The difference between budgeted revenue units and budgeted cost units consists of the budgeted fuel loss units and monthly storage activity.

For pipelines that have member storage, the budget is developed in accordance with NPGA's natural gas purchasing strategy included in NPGA's Policies and Guidelines. Variances will occur based on actual needs throughout the fiscal year and the actual beginning storage quantity and cost at the start of the fiscal year. The injection and withdrawal of storage gas during the fiscal year as well as the estimated beginning cost per unit is included in the budgeted monthly gas costs. Interest costs of financing storage, if applicable, are also included in the budgeted cost. The beginning balance is priced at the November 2022 storage value. The December meeting materials were priced using the September 2022 storage value. See the *Revenues - Investment Return* in the *Revenues Narrative* for further discussion of the storage interest calculation.



**National Public Gas Agency  
 Budget and Rates  
 Cost of Gas Sold Narrative  
 Fiscal Year 2023-2024**

**Gas Discounts**

NPGA has entered into gas supply contracts with various counterparties that include daily purchase requirements and discounts per MMBtu purchased. Section 3.03 of the Rate Schedule notes actual cost of gas is to exclude discounts created by NPGA purchases of prepaid gas supplies. As a result, the discounts are not factored into the cost of gas sold to members or other customers. Instead, the discount is factored into the calculation of the Net Costs to Recover used to establish the fiscal year Member Fee. See the *Statements of Revenues and Expenses* report and the *Net Costs to Recover* report.

NPGA began receiving gas discounts April 2019 through a gas supply contract with Public Energy Authority of Kentucky (PEAK). The gas discount results from a prepaid gas purchase and sale agreement between PEAK and BP Energy Company. NPGA has committed to purchase 1,000 MMBtu per day at a discount of \$0.25/MMBtu resulting in a fiscal year discount of \$91,250. The initial discount of \$0.25/MMBtu is set through November 2025.

The gas supply contract with Municipal Gas Authority of Georgia (MGAG) includes a fiscal year discount of \$52,925. The gas discount results from a prepaid gas purchase and sale agreement between MGAG and Citigroup Energy, Inc. NPGA has committed to purchase 500 MMBtu per day at a discount of \$0.29/MMBtu. The initial discount is set through August 2026. Annually, NPGA will also share in the annual return, if any, received by MGAG under the agreement. The annual return is expected to result in an additional discount of \$0.01-\$0.02/MMBtu. As the annual return is highly variable, it was not considered in the Proposed Budget.

NPGA also participates in a gas supply contract with MGAG and Citi Prepaid Energy, LLC. The Proposed Budget includes a fiscal year discount of \$60,225 under the agreement related to the prepaid gas purchase and sale agreement. NPGA has committed to purchase 500 MMBtu per day at a discount of \$0.33/MMBtu. The initial discount is set through November 2028. Annually, NPGA will also share in the annual return, if any, received by MGAG under the agreement. The annual return is expected to result in an additional discount of \$0.01-\$0.02/MMBtu. As the annual return is highly variable, it was not considered in the Proposed Budget.

The following table summarizes the gas discount transactions:

Gas Discounts	Daily MMBtu	Discount per MMBtu	Set Through	Proposed Budget	Current Budget	Proposed vs. Current	
						\$ +/-	% +/-
PEAK/BP Energy	1,000	\$ 0.25	November 2025	\$ 91,250	\$ 91,250	\$ -	0%
MGAG/Citigroup Energy	500	\$ 0.29	August 2026	52,925	52,925	-	0%
MGAG/Citi Prepaid Energy	500	\$ 0.33	November 2028	60,225	60,225	-	0%
<b>Total gas discounts</b>				<b>\$ 204,400</b>	<b>\$ 204,400</b>	<b>\$ -</b>	<b>0%</b>

NPGA has a Natural Gas Production Sharing Agreement with Public Gas Partners Pool No. 3 (PGP) that includes agreements with individual NPGA Members for participation. Under the agreements, any discount or assessment is given to the applicable NPGA members. No discount or assessment has been established by PGP for any of the periods in the Proposed or Current Budget.

**National Public Gas Agency  
 Budget and Rates  
 Transportation Narrative  
 Fiscal Year 2023-2024**

**Transportation**

NPGA contracts with certain interstate pipeline suppliers for the transportation and storage of its natural gas requirements. NPGA has also contracted to collect payments for transportation of natural gas on behalf of certain members and customers and remits these payments to the respective interstate pipeline supplier. Since NPGA is only acting as an agent, these amounts are not reflected as revenue or expense in the statements of revenues, expenses and changes in net position and are reflected on the Pass-Through Transportation section of the *Statements of Revenues and Expenses* report.

The NNG pipeline is contracted in NPGA's name and thus the costs and related revenues are shown in the operating section of the *Statements of Revenues and Expenses* report.

Regardless of whether the transportation is in NPGA's name or if NPGA is acting as an agent, the member or customer reimburses NPGA for the actual cost incurred with no additional fees or markups.

Staff calculates both reservation and commodity portions of transportation to provide an estimate of total transportation charges and related revenues, based on budgeted sales volumes. Staff used information available including current reservation rates and calculated the average commodity rate per pipeline per month based on historical data, which was then applied to budgeted sales volumes per month.

For NNG and SSC, the commodity rates were calculated using more current historical data to capture and include the impact of the current Asset Management Agreements (AMA) in the Proposed Budget. Information about upcoming rate changes are incorporated when available.

	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ +/-	% +/-
Gross Reported Pass-Through Costs	\$ 205,807	\$ 108,951	\$ 96,856	89%
Net Reported Pass-Through Costs	1,862,112	1,974,406	(112,294)	-6%
<b>Total Transportation Costs</b>	<b>\$ 2,067,919</b>	<b>\$ 2,083,357</b>	<b>\$ (15,438)</b>	<b>-1%</b>

See the *Transportation Costs* report for estimates by member and by pipeline for customers.

**National Public Gas Agency  
 Budget and Rates  
 Transportation Costs  
 Fiscal Year 2023-2024**

Member	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ +/-	% +/-
<b>Member</b>				
<b>NNG</b>				
Lyons, NE	\$ 55,018	\$ 27,364	\$ 27,654	101%
Pender, NE	111,109	64,877	46,232	71%
Stromsburg, NE	39,680	16,710	22,970	137%
<b>Total NNG</b>	<b>205,807</b>	<b>108,951</b>	<b>96,856</b>	<b>89%</b>
<b>SSC</b>				
Auburn, KS	165,119	148,735	16,384	11%
Superior, NE	221,256	198,011	23,245	12%
<b>Total SSC</b>	<b>386,375</b>	<b>346,746</b>	<b>39,629</b>	<b>11%</b>
<b>TIGT</b>				
Central City, NE	209,546	217,829	(8,283)	-4%
Alma, NE	95,443	95,606	(163)	0%
Stuart, NE	98,279	129,578	(31,299)	-24%
Wisner, NE	81,038	80,141	897	1%
<b>Total TIGT</b>	<b>484,306</b>	<b>523,154</b>	<b>(38,848)</b>	<b>-7%</b>
<b>CIG</b>				
Fort Morgan, CO	324,588	350,706	(26,118)	-7%
Trinidad, CO	324,922	342,415	(17,493)	-5%
Walsenburg, CO	99,432	140,082	(40,650)	-29%
<b>Total CIG</b>	<b>748,942</b>	<b>833,203</b>	<b>(84,261)</b>	<b>-10%</b>
<b>KGS</b>				
Belleville, KS	154,586	162,270	(7,684)	-5%
<b>Total KGS</b>	<b>154,586</b>	<b>162,270</b>	<b>(7,684)</b>	<b>-5%</b>
<b>Total Member</b>	<b>\$ 1,980,016</b>	<b>\$ 1,974,324</b>	<b>\$ 5,692</b>	<b>0%</b>
<b>Customer</b>				
<b>CIG</b>	\$ 66,337	\$ 85,418	\$ (19,081)	-22%
<b>ANR</b>	21,566	23,615	(2,049)	-9%
<b>Total Customer</b>	<b>\$ 87,903</b>	<b>\$ 109,033</b>	<b>\$ (21,130)</b>	<b>-19%</b>
<b>Total Transportation Costs</b>	<b>\$ 2,067,919</b>	<b>\$ 2,083,357</b>	<b>\$ (15,438)</b>	<b>-1%</b>
<b>Transportation Costs - As Reported</b>				
Gross Reported Pass-Through Costs	\$ 205,807	\$ 108,951	\$ 96,856	89%
Net Reported Pass-Through Costs	1,862,112	1,974,406	(112,294)	-6%
<b>Total Transportation Costs - As Reported</b>	<b>\$ 2,067,919</b>	<b>\$ 2,083,357</b>	<b>\$ (15,438)</b>	<b>-1%</b>

Includes: reservation, commodity, and asset management arrangements, as applicable

**National Public Gas Agency  
Budget and Rates  
Administrative and General Narrative – Payroll and Benefits  
Fiscal Year 2023-2024**

**Administrative and General Expenses**

For ease of analysis, ACE breaks administrative and general (A&G) expenses into the following four categories: payroll and benefits, internal office, member, and consultants and outside services.

***Payroll and Benefits***

Payroll and benefits consist of gross wages, employer payroll taxes, and costs of benefits provided by NMPP to each employee. As noted, one of the duties of the JOC is to approve the appropriate compensation structure and benefits of employees of NMPP. The annual review and approval for any changes in compensation structure and benefits is part of the November JOC meeting. The Proposed Budget reflects results from the recently completed compensation and benefits study, the results of which were presented to the JOC in August and further discussed in November. There is no change in benefits offered. The average increase related to anticipated performance/merit pay adjustments is 4.1% in the Proposed Budget (Current Budget was 3.3%). In the Proposed Budget presented to the JOC, the increase in budgeted medical care costs to the companies was limited to 10% as previously directed by the JOC.

See *NMPP Energy - Payroll and Benefits – Allocation by Company* section for information on allocation to each company.

**NMPP Energy  
 Administrative and General Budget  
 Payroll and Benefits Allocation Narrative  
 Allocation by Company  
 Fiscal Year 2023-2024**

**Payroll and Benefits Allocation**

Under the methodology approved by the JOC, payroll and benefits expenses are allocated to NPGA, ACE, and NMPP based on the estimated market payroll and benefits expenses each Party would incur if each company employed their own independent staff. Annual payroll and benefits costs for NPGA, ACE, and NMPP are established during the JOC budget process based on the hypothetical estimates of payroll and benefits expenses. The total budgeted payroll and benefits costs net of the established amounts for NPGA, ACE, and NMPP are allocated to MEAN. The allocation of payroll and benefits expenses is reviewed and recommended by the JOC annually. See the *NMPP Energy - Payroll and Benefits Allocation – Positions by Company* report.

**Cost Allocations**

Under the allocation methodology approved by the JOC, the payroll and benefits paid by NPGA, ACE, and NMPP are fixed annually unless a business change occurs during the year requiring a change in personnel. As a result, MEAN bears the risk and reward related to over or under spending in payroll and benefits, unless the variance is related to a business change for NPGA, ACE or NMPP.

As part of the budget process, management of the NMPP Energy companies discussed whether changes in the operations of each of the underlying companies resulted in changes in roles or responsibilities of current positions or resulted in a need for additional personnel. The *NMPP Energy - Payroll and Benefits Allocation – Positions by Company* report includes position detail and assumptions used for annual changes to estimated costs.

The following table summarizes the budgeted payroll and benefits cost by company, updated for benefit renewals that were received after the JOC meeting:

	<b>Payroll and Benefits</b>				
	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>Proposed vs. Current</b>		
			<b>\$ +/-</b>	<b>% +/-</b>	
<b>MEAN</b>	\$ 6,708,426	\$ 6,355,826	\$ 352,600	6%	
<b>NPGA</b>	403,900	376,937	26,963	7%	
<b>ACE</b>	383,400	386,001	(2,601)	-1%	
<b>NMPP</b>	731,000	774,460	(43,460)	-6%	
<b>Total</b>	<b>\$ 8,226,726</b>	<b>\$ 7,893,224</b>	<b>\$ 333,502</b>	<b>4%</b>	

**NPGA** – the analysis for NPGA was updated to reflect the added complexity that has occurred in recent years including reinstating and expanding hedging, additional prepay related transactions, asset management agreements, pipeline rate cases, etc.

**ACE** – the current budget had included higher costs for ACE as ACE utilized internal staff to complete various marketing and data analysis projects. The proposed budget includes the recurring costs now that the projects have been implemented.

**NMPP** – various NMPP services are being evaluated including the Electric Distribution Service. As the service is related to electric utilities and primarily performed for MEAN communities, the proposed budget expects that service to be moved to MEAN along with the related payroll and benefits for providing the service.

**MEAN** – several changes in positions impacts MEAN as well as the change in NMPP services noted above.

**NMPP Energy  
 Administrative and General Budget  
 Payroll and Benefits Allocation  
 Positions by Company  
 Fiscal Year 2023-2024**

<b>Municipal Energy Agency of Nebraska</b>						
<b>Position</b>	<b>Proposed Budget</b>		<b>Current Budget</b>		<b>Proposed vs. Current</b>	
	<b># of</b>	<b>Total</b>	<b># of</b>	<b>Total</b>	<b>\$ +/-</b>	<b>% +/-</b>
<u>Full-Time Positions</u>						
Accounting	7.00	\$ 960,300	7.00	\$ 910,000	\$ 50,300	6%
Executive Management	2.00	748,700	2.00	716,000	32,700	5%
Enterprise Business Support	8.50	1,008,100	9.00	1,064,000	(55,900)	-5%
Digital Solutions Group	6.00	928,900	6.00	879,000	49,900	6%
Legal/Risk/Compliance	6.00	1,001,500	6.00	958,000	43,500	5%
Operations	15.60	2,462,400	14.60	2,290,000	172,400	8%
<b>Full-Time Equivalent Positions</b>	<b>45.10</b>	<b>\$ 7,109,900</b>	<b>44.60</b>	<b>\$ 6,817,000</b>	<b>\$ 292,900</b>	<b>4%</b>
Benefit to MEAN		(401,474)		(461,174)	59,700	-13%
<b>Budgeted MEAN Payroll and Benefits</b>		<b>\$ 6,708,426</b>		<b>\$ 6,355,826</b>	<b>\$ 352,600</b>	<b>6%</b>

<b>National Public Gas Agency</b>						
<b>Position</b>	<b># of</b>	<b>Proposed</b>	<b># of</b>	<b>Current</b>	<b>Proposed vs. Current</b>	
		<b>Budget</b>		<b>Budget</b>	<b>\$ +/-</b>	<b>% +/-</b>
<u>Full-Time Positions</u>						
Executive Director	1.00	\$ 203,500	1.00	\$ 194,182	\$ 9,318	5%
Gas Controller	1.00	108,200	1.00	97,187	11,013	11%
Admin Assistant/Accountant	1.00	78,700	1.00	74,641	4,059	5%
<u>Consultants</u>						
Legal/Risk/Compliance		13,500		10,927	2,573	24%
<b>Full-Time Equivalent Positions</b>	<b>3.00</b>	<b>\$ 403,900</b>	<b>3.00</b>	<b>\$ 376,937</b>	<b>\$ 26,963</b>	<b>7%</b>

<b>Public Alliance for Community Energy</b>						
<b>Position</b>	<b># of</b>	<b>Proposed</b>	<b># of</b>	<b>Current</b>	<b>Proposed vs. Current</b>	
		<b>Budget</b>		<b>Budget</b>	<b>\$ +/-</b>	<b>% +/-</b>
<u>Full-Time Positions</u>						
Executive Director	1.00	\$ 184,800	1.00	\$ 175,864	\$ 8,936	5%
Retail Gas Services Coordinator	1.00	97,400	1.00	91,670	5,730	6%
Admin Assistant/Customer Service Rep	1.00	78,700	1.00	80,104	(1,404)	-2%
<u>Consultants</u>						
Accounting		4,000		10,491	(6,491)	-62%
Marketing and Communications		5,800		10,300	(4,500)	-44%
Data Analysis		9,200		14,300	(5,100)	-36%
Legal/Risk/Compliance		3,500		3,272	228	7%
<b>Full-Time Equivalent Positions</b>	<b>3.00</b>	<b>\$ 383,400</b>	<b>3.00</b>	<b>\$ 386,001</b>	<b>\$ (2,601)</b>	<b>-1%</b>

<b>Nebraska Municipal Power Pool</b>						
<b>Position</b>	<b># of</b>	<b>Proposed</b>	<b># of</b>	<b>Current</b>	<b>Proposed vs. Current</b>	
		<b>Budget</b>		<b>Budget</b>	<b>\$ +/-</b>	<b>% +/-</b>
<u>Full-Time Positions</u>						
Executive Director	1.00	\$ 225,400	1.00	\$ 213,946	\$ 11,454	5%
Member Services Coordinator/Admin Asst	1.00	100,500	1.00	94,644	5,856	6%
Business Software Coordinator	1.00	147,600	1.00	140,761	6,839	5%
Electrical Distribution O&M Specialist	0.25	36,600	1.00	117,489	(80,889)	-69%
Rate Analyst	1.00	120,300	1.00	113,311	6,989	6%
Accountant/Admin Assistant	1.00	85,000	1.00	80,104	4,896	6%
<u>Consultants</u>						
Lobbying		12,100		10,927	1,173	11%
Legal/Risk/Compliance		3,500		3,278	222	7%
<b>Full-Time Equivalent Positions</b>	<b>5.25</b>	<b>\$ 731,000</b>	<b>6.00</b>	<b>\$ 774,460</b>	<b>\$ (43,460)</b>	<b>-6%</b>

**Assumptions**

Evaluated based on results of compensation and benefits study incorporated into payroll and benefits budget.  
 Analyzed hourly rate and hours for consultants based on NMPP Energy positions.

**National Public Gas Agency  
 Budget and Rates  
 Administrative and General Narrative – Other Administrative and General Expenses  
 Fiscal Year 2023-2024**

**Administrative and General (A&G) Expenses**

***Other A&G Expenses***

Other A&G expenses consist of direct costs and shared costs. NMPP Energy attempts to assign costs whenever possible to the specific company with which the cost is associated. Direct costs include the A&G expenses that are specific to the business operating needs of each individual company. The costs incurred are generally attributable to invoices and/or contracts with vendors relating to a cost incurred by the specific company.

See the *NMPP Energy – Building and Equipment Rent* section for information on rent paid to MEAN by NPGA related to shared costs.

The following provides highlights of the budgeted changes in direct costs for NPGA. See the *NMPP Energy – Detail by Company - NPGA* report.

Direct Other A&G				
	Proposed	Current	Proposed vs Current	
	Budget	Budget	\$ +/-	% +/-
Internal Office	\$ 16,406	\$ 17,152	\$ (746)	-4%
Member	2,330	3,500	(1,170)	-33%
Consultants and Outside Services	37,907	39,650	(1,743)	-4%
Total Direct Other A&G	\$ 56,643	\$ 60,302	\$ (3,659)	-6%

Internal Office

- **Conferences and training** – registration fees for industry and job specific conferences and trainings; decreased slightly based on planned activity.
- **Dues and subscriptions** – subscription to natural gas price reporting service. No annual rate increase expected.
- **Rent – building and equipment** – see *NMPP Energy Building and Equipment Rent* section for discussion of calculation of rent paid to MEAN.
- **Travel, lodging and meals** – this category includes both staff travel to attend various conferences and industry meetings as well as travel to members and customers in order to provide the products and services offered by NPGA; decreased based on planned activity.

Member

- **Advertising** – this is for NPGA promotional items; no change based on planned activity.
- **Board and committee meetings** – NPGA budgets for all planned Board meetings to be held in person. Decreased as all meetings are planned to be in Lincoln in the Proposed Budget; Current Budget included one meeting held in Colorado. Shared costs include NPGA's ¼ share of JOC meeting costs. Budgeted JOC meeting costs increased slightly based on recent actuals.

Consultants and Outside Services

- **Audit and consulting** – these costs relate to the costs for the annual financial statement audit; costs increase annually.
- **Legal** – increase based on review of historical actuals and planned projects. Current Budget included estimated costs for cyclical renewal of NPGA's trademark. Agreements involving prepaid gas and periodic hedging policy review also result in cost variances year to year. Dues and participation related to negotiations regarding pipeline rate cases are recorded in Legal and will fluctuate from year to year as the rate cases are cyclical. Rate case related costs increased in the Proposed Budget.
- **Other consultants and outside services** – consist entirely of bank charges which are now being recorded net of earnings credits resulting in a decrease in Proposed Budget.
- **Regulatory and compliance** – consist of fees and required filings related to NPGA's hedging program and related regulations. Slight increase based on review of historical actuals and planned projects.

**NMPP Energy  
 Administrative and General Budget  
 Detail by Company  
 Fiscal Year 2023-2024**

	NPGA													
	Proposed Budget		Current Budget		Proposed vs. Current		FY 2022-2023		Proposed vs. Projected		Fiscal Year			
	Direct	Shared	Direct	Shared	Direct	Shared	Direct	Shared	+	-	2021-2022			
<b>Payroll and benefits</b>	\$ -	\$ 403,900	\$ 403,900	\$ 376,937	\$ -	\$ 26,963	\$ 26,963	\$ -	7%	7%	\$ 376,937	\$ 26,963	7%	\$ 364,545
<b>Internal Office</b>														
Conferences and training	750	-	750	-	1,200	(450)	(450)	-	-38%	-	1,591	(841)	-53%	-
Dues and subscriptions	2,500	-	2,500	-	2,500	-	(557)	(557)	0%	-	2,500	-	0%	2,415
Rent - building and equipment	-	74,749	74,749	75,306	-	(557)	(557)	-	-1%	-	75,306	(557)	-1%	70,767
Travel, lodging and meals	13,156	-	13,156	13,452	-	(296)	(296)	-	-2%	-	7,807	5,349	68%	2,500
Total internal office	16,406	74,749	91,155	17,152	75,306	(746)	(1,303)	(1,303)	-4%	-1%	87,203	3,952	5%	75,702
<b>Member</b>														
Advertising - corporate image	250	-	250	-	250	-	-	-	0%	-	250	-	0%	504
Board and committee meetings	2,080	1,350	3,430	1,250	3,250	1,250	(1,170)	100	-36%	8%	4,788	(1,358)	-28%	2,037
Total member	2,330	1,350	3,680	1,250	3,500	1,250	(1,070)	100	-33%	8%	5,038	(1,358)	-27%	2,541
<b>Consultants and Outside Services</b>														
Audit and consulting	28,325	-	28,325	-	27,500	825	-	825	3%	-	27,500	825	3%	26,750
Legal	8,000	-	8,000	-	7,850	150	-	150	2%	-	1,832	6,168	337%	16,652
Other	400	-	400	-	3,200	(2,800)	-	(2,800)	-88%	-	1,435	(1,035)	-72%	3,548
Regulatory and compliance	1,182	-	1,182	-	1,100	82	-	82	7%	-	1,091	91	8%	91
Total consultants and outside services	37,907	-	37,907	-	39,650	(1,743)	-	(1,743)	-4%	-	31,858	6,049	19%	47,041
<b>Total other administrative and general, net</b>	56,643	76,099	132,742	60,302	76,556	(457)	(4,116)	(4,116)	-6%	-1%	501,037	35,605	7%	489,829
<b>Total administrative and general, net</b>	\$ 56,643	\$ 479,999	\$ 536,642	\$ 60,302	\$ 453,493	\$ 26,506	\$ 22,847	\$ 22,847	-6%	6%	\$ 501,037	\$ 35,605	7%	\$ 489,829

	NPGA													
	Proposed Budget		Current Budget		Proposed vs. Current		FY 2022-2023		Proposed vs. Projected		Fiscal Year			
	Direct	Shared	Direct	Shared	Direct	Shared	Direct	Shared	+	-	2021-2022			
<b>Total administrative and general, summary</b>	\$ 56,643	\$ 479,999	\$ 536,642	\$ 60,302	\$ 453,493	\$ 26,506	\$ 22,847	\$ 22,847	-6%	6%	\$ 501,037	\$ 35,605	7%	\$ 489,829
<b>Total administrative and general, net</b>	\$ 56,643	\$ 479,999	\$ 536,642	\$ 60,302	\$ 453,493	\$ 26,506	\$ 22,847	\$ 22,847	-6%	6%	\$ 501,037	\$ 35,605	7%	\$ 489,829



**NMPP Energy  
 Administrative and General Budget  
 Detail by Company  
 Fiscal Year 2023-2024**

	Proposed Budget		Current Budget		Total		Proposed vs. Current		Fiscal Year 2022-2023 Projected	Fiscal Year 2021-2022 Actuals	Proposed vs. Projected +/- %
	Direct	Shared	Direct	Shared	Direct	Shared	Direct	Shared			
<b>Payroll and benefits</b>	\$ -	\$ 8,226,726	\$ -	\$ 7,893,224	\$ 7,893,224	\$ -	\$ 333,502	\$ 333,502	\$ 7,759,872	\$ 7,475,020	6%
<b>Internal Office</b>											
Confferences and training	50,846	20,805	71,651	21,210	71,309	(405)	342	(13,837)	64,414	7,237	11%
Dues and subscriptions	219,450	16,159	235,609	15,421	249,446	(738)	(13,837)	(13,837)	232,401	3,209	1%
Equipment lease and maintenance	85,804	115,643	201,447	107,980	209,930	(7,663)	(2,463)	(2,463)	161,510	39,937	25%
Glynnco operations	133,375	-	133,375	-	140,950	(7,475)	-	(7,475)	135,362	(1,987)	-1%
Insurance	90,200	171,000	261,200	79,375	150,900	230,275	30,925	30,925	239,771	21,429	9%
Miscellaneous	1,000	20,000	21,000	1,000	18,800	19,800	1,200	1,200	20,791	209	1%
Office supplies	-	17,200	17,200	-	17,500	(300)	(300)	(300)	16,630	570	3%
Postage	-	9,500	9,500	-	12,500	(3,000)	(3,000)	(3,000)	10,885	(1,385)	-13%
Rent - building and equipment	-	63,460	131,051	46,600	115,430	(1,239)	16,860	15,621	118,670	12,381	10%
Telecommunications	297,424	20,565	317,989	23,617	305,475	15,566	(3,052)	12,514	298,697	19,293	6%
Travel, lodging and meals	945,690	454,332	1,400,022	414,528	1,366,515	(6,297)	39,804	33,507	1,289,129	100,893	8%
Total internal office	55,226	5,650	60,876	10,600	73,001	(7,175)	(4,950)	(12,125)	58,965	1,911	3%
<b>Member</b>											
Advertising - corporate image	-	19,750	19,750	-	17,650	2,100	2,100	2,100	17,666	2,084	12%
Annual conference, net	86,720	5,400	92,120	102,730	107,730	(16,010)	400	(16,610)	107,655	(15,535)	-14%
Board and committee meetings	148,000	-	148,000	5,000	156,000	(8,000)	(8,000)	(8,000)	150,174	(2,174)	-1%
Contract services from NMPP - MEAN	-	17,300	17,300	-	17,625	(325)	(325)	(325)	15,358	1,942	13%
Member communication	159,400	-	159,400	166,300	166,300	(6,900)	(6,900)	(6,900)	158,488	912	1%
Member dues - MEAN	-	36,900	36,900	55,120	55,120	(18,220)	-	(18,220)	38,019	(1,119)	-3%
Member education	12,500	-	12,500	-	22,500	(10,000)	-	(10,000)	15,829	(3,329)	-21%
Member scholarships	1,150	-	1,150	2,335	-	(1,205)	-	(1,205)	8,298	(7,148)	-86%
Purchases for resale - NMPP Comp Svcs	99,500	-	99,500	105,000	105,000	(5,500)	-	(5,500)	89,177	10,323	12%
Rebates paid - MEAN	599,396	48,100	647,496	672,406	50,875	(73,010)	(2,775)	(75,785)	659,631	(12,135)	-2%
Total member	1,01,650	40,000	141,650	50,000	141,650	(91,650)	(91,650)	(91,650)	98,668	2,982	3%
<b>Consultants and Outside Services</b>											
Audit and consulting	69,500	69,500	139,000	139,000	139,000	-	-	-	139,000	139,000	0%
Call center - ACE	57,625	2,800	60,225	2,800	73,225	(13,000)	(13,000)	(13,000)	53,088	7,138	13%
Financing - MEAN	56,200	-	56,200	-	58,000	(1,800)	-	(1,800)	55,085	1,115	2%
Legal	1,902,223	-	1,902,223	1,805,462	1,805,462	96,761	-	96,761	1,802,501	99,722	6%
Lobbying	286,394	98,180	384,574	242,635	384,574	141,865	(43,675)	(29,916)	352,757	1,817	1%
Market management	10,364	-	10,364	10,200	10,200	164	-	164	8,952	1,432	16%
Other	351,150	-	351,150	372,100	372,100	(20,950)	-	(20,950)	382,489	(31,339)	-8%
Regulatory and compliance	489,739	175,740	665,479	479,816	139,960	619,776	35,780	45,703	606,646	58,833	10%
Royalties - NMPP Comp Svcs	3,334,845	276,520	3,611,365	3,290,438	284,415	3,574,853	44,407	(7,895)	3,485,339	126,026	4%
Software licenses, maint., support	4,879,931	778,952	5,658,883	4,914,831	749,818	5,664,649	(34,900)	29,134	5,444,099	214,784	4%
Total consultants and outside services	4,879,931	9,005,678	13,885,609	8,643,042	13,557,873	(34,900)	362,636	327,736	13,203,971	681,638	5%
<b>Total other administrative and general, net</b>											
<b>Total administrative and general, net</b>	\$ 4,879,931	\$ 9,005,678	\$ 13,885,609	\$ 8,643,042	\$ 13,557,873	\$ (34,900)	\$ 362,636	\$ 327,736	\$ 13,203,971	\$ 681,638	5%
<b>Total administrative and general, summary</b>											
Payroll and Benefits	\$ -	\$ 8,226,726	\$ 8,226,726	\$ -	\$ 7,893,224	\$ 333,502	\$ 333,502	\$ 333,502	\$ 7,759,872	\$ 7,475,020	6%
Direct Other A&G	4,879,931	-	4,879,931	4,914,831	4,914,831	(34,900)	(34,900)	(34,900)	4,884,931	(4,914)	-1%
Shared Other A&G	-	778,952	778,952	-	749,818	29,134	29,134	29,134	749,818	749,818	4%
Building and equipment - rent paid to MEAN	-	-	-	-	-	-	-	-	-	-	-
<b>Total administrative and general, net</b>	\$ 4,879,931	\$ 9,005,678	\$ 13,885,609	\$ 8,643,042	\$ 13,557,873	\$ (34,900)	\$ 362,636	\$ 327,736	\$ 13,203,971	\$ 681,638	5%

**NMPP Energy  
 Administrative and General Budget  
 Building and Equipment Rent Narrative  
 Fiscal Year 2023-2024**

**Shared Costs**

Shared costs consist of costs for products and services that are shared by all of the companies. Resources utilized include non-personnel charges such as conferences and training not unique to an individual company and related travel costs, dues and subscriptions, leased and non-capitalized equipment and related maintenance, joint insurance, miscellaneous, office supplies, postage, telecommunications, travel that is not company specific, collective advertising, net NMPP Energy annual conference costs, ¼ of the JOC meeting costs, member communication, shared legal costs, joint consultants and outside services, software licenses, etc. Although each company may benefit from the shared products and services, if each Party operated independently, each product and service may be required at a higher or lower level than the amount purchased collectively. Shared costs are considered annually by the JOC when establishing rent paid to MEAN.

A summary comparison of the NMPP Energy shared other administrative and general expenses, net of annual conference revenues, that comprises MEAN shared other A&G is included below.

<b>MEAN Shared Other A&amp;G</b>				
	<b>Proposed</b>	<b>Current</b>	<b>Proposed vs. Current</b>	
	<b>Budget</b>	<b>Budget</b>	<b>\$ +/-</b>	<b>% +/-</b>
<b>Internal Office</b>	\$ 454,332	\$ 414,528	\$ 39,804	10%
<b>Member</b>	48,100	50,875	(2,775)	-5%
<b>Consultants and Outside Services</b>	276,520	284,415	(7,895)	-3%
<b>Total Shared Other A&amp;G, Net</b>	<b>\$ 778,952</b>	<b>\$ 749,818</b>	<b>\$ 29,134</b>	<b>4%</b>
<b>JOC paid by NMPP/ACE/NPGA</b>	(4,050)	(3,750)	(300)	8%
<b>Total MEAN Shared Other A&amp;G, Net</b>	<b>\$ 774,902</b>	<b>\$ 746,068</b>	<b>\$ 28,834</b>	<b>4%</b>

**Building and Equipment Rent**

Use of space in the building, use of operating equipment, use of technology and shared products is allocated to NPGA, ACE, and NMPP based on the estimated market expenses each Party would incur if each company operated independently. The allocated cost is reimbursed to MEAN as rent paid. The amount of rent paid to MEAN is reviewed and recommended by the JOC annually.

Each company's Board of Directors should be able to see what change in operating needs resulted in an increase or decrease to rent paid to MEAN outside of the overall increase in budgeted shared/allocated costs. See the *NMPP Energy - Building and Equipment Rent Detail* report for detail of each component of the calculation. Assumptions used to establish each component are detailed in the *Building and Equipment Rent Assumptions Narrative*. A summary of building and equipment rent by company is included below.

<b>Building and Equipment Rent Paid to MEAN</b>				
	<b>Proposed</b>	<b>Current</b>	<b>Proposed vs. Current</b>	
	<b>Budget</b>	<b>Budget</b>	<b>\$ +/-</b>	<b>% +/-</b>
<b>NPGA</b>	\$ 74,749	\$ 75,306	\$ (557)	-1%
<b>ACE</b>	84,350	84,563	(213)	0%
<b>NMPP</b>	145,880	144,141	1,739	1%
<b>Total Rent Paid to MEAN</b>	<b>\$ 304,979</b>	<b>\$ 304,010</b>	<b>\$ 969</b>	<b>0%</b>

All companies were impacted by the cyclical replacement of computers which generally offset other general costs increases. NMPP was also impacted by increased costs for annual conference.

**NMPP Energy  
 Administrative and General Budget  
 Building and Equipment Rent Detail  
 Fiscal Year 2023-2024**

	Proposed Budget			Current Budget			Proposed vs. Current			Proposed vs. Current						
	NPGA	ACE	NMPP	Total	NPGA	ACE	NMPP	Total	NPGA	ACE	NMPP	Total	NPGA	ACE	NMPP	Total
<b>Internal Office</b>																
Equipment Lease & Maintenance																
Copier	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	0%	0%	0%	0%
Personal Computer Replacement	-	-	2,546	2,546	2,472	2,472	4,944	9,888	(2,472)	(2,472)	(2,398)	(7,342)	-100%	-100%	-49%	-74%
Mail Meter	-	568	568	1,136	-	542	542	1,084	-	26	26	52	-	5%	5%	5%
Network/Firewalls/Mainit/BackUp	5,402	5,402	10,806	21,610	5,245	5,245	10,491	20,981	157	157	315	629	3%	3%	3%	3%
Total Equip. Lease & Maint.	10,402	10,970	18,920	40,292	12,717	13,259	20,977	46,953	(2,315)	(2,289)	(2,057)	(6,661)	-18%	-17%	-10%	-14%
Insurance	9,463	12,618	15,772	37,853	8,682	11,576	14,470	34,728	781	1,042	1,302	3,125	9%	9%	9%	9%
Office Supplies	500	1,000	2,000	3,500	500	1,000	2,000	3,500	-	-	-	-	0%	0%	0%	0%
Postage	335	167	1,449	1,951	328	164	1,421	1,913	7	3	28	38	2%	2%	2%	2%
Rent - Building and Equipment	40,211	45,502	58,200	143,913	39,813	45,051	57,624	142,488	398	451	576	1,425	1%	1%	1%	1%
Telecommunications	7,129	7,384	8,147	22,660	6,922	7,169	7,910	22,001	207	215	237	659	3%	3%	3%	3%
<b>Total Internal Office</b>	68,040	77,641	104,488	250,169	68,962	78,219	104,402	251,583	(922)	(578)	86	(1,414)	-1%	-1%	0%	-1%
<b>Member</b>																
Annual Conference																
Costs	-	-	29,175	29,175	-	-	27,625	27,625	-	-	1,550	1,550	-	-	6%	6%
Sponsorships and Registrations	-	-	(21,006)	(21,006)	-	-	(20,719)	(20,719)	-	-	(287)	(287)	-	-	-1%	-1%
Annual Conference, net	-	-	8,169	8,169	-	-	6,906	6,906	-	-	1,263	1,263	-	-	-	18%
Board and Committee Meetings																
Facility Rental	-	-	2,200	2,200	-	-	2,350	2,350	-	-	(150)	(150)	-	-	-6%	-6%
Member Communication																
Member Communication	-	-	17,300	17,300	-	-	17,300	17,300	-	-	-	-	-	-	-	0%
<b>Total Member</b>	-	-	27,669	27,669	-	-	26,556	26,556	-	-	1,113	1,113	-	-	-	4%
<b>Consultants and Outside Services</b>																
Outside Services																
Web Site Hosting	1,591	1,591	1,591	4,773	1,545	1,545	1,545	4,635	46	46	46	138	3%	3%	3%	3%
Payroll Administration	656	656	1,312	2,624	637	1,274	2,548	2,548	19	19	38	76	3%	3%	3%	3%
Mail House Services	-	-	3,060	3,060	-	-	3,000	3,000	-	-	60	60	-	-	-	2%
Total Outside Services	2,247	2,247	5,963	10,457	2,182	2,182	5,819	10,183	65	65	144	274	3%	3%	2%	3%
Software Licenses, Maintenance, Support																
Accounting Software	2,400	2,400	2,400	7,200	2,160	2,160	2,160	6,480	240	240	240	720	11%	11%	11%	11%
Member Relations (CRM) System	-	-	1,236	1,236	-	-	1,200	1,200	-	-	36	36	-	-	3%	3%
Office 365/Windows 10	1,413	1,413	2,826	5,652	1,372	1,372	2,744	5,488	41	41	82	164	3%	3%	3%	3%
Adobe Acrobat DC	649	649	1,298	2,596	630	630	1,260	2,520	19	19	38	76	3%	3%	3%	3%
Total Software Licenses, Maint, Support	4,462	4,462	7,760	16,684	4,162	4,162	7,364	15,688	300	300	396	996	7%	7%	5%	6%
<b>Total Consultants and Outside Services</b>	6,709	6,709	13,723	27,141	6,344	6,344	13,183	25,871	365	365	540	1,270	6%	6%	4%	5%
<b>Total Building and Equipment Rent</b>	\$ 74,749	\$ 84,350	\$ 145,880	\$ 304,979	\$ 75,306	\$ 84,563	\$ 144,141	\$ 304,010	\$ (557)	\$ (213)	\$ 1,739	\$ 969	-1%	0%	1%	0%

**NMPP Energy**  
**Administrative and General Budget**  
**Building and Equipment Rent Assumptions Narrative**  
**Fiscal Year 2023-2024**

The following assumptions were used to determine the costs included in the building and equipment rent calculation.

**Internal Office**

- Equipment Lease & Maintenance
  - Copier – based on NMPP Energy lease and usage cost; each company would need one copier.
  - Personal Computer Replacement - based on estimated replacement costs per computer and 3-year rotation for "shared personnel". The "shared personnel" for each company are determined by the *Positions by Company* report.
  - Mail Meter – based on NMPP Energy budgeted lease cost.
  - Network/Firewalls/Maint/BackUp – cost for outsourcing network services equal the estimated contract cost. The minimum contract cost increases when more computers and servers are needed. Costs are assumed to increase 3% annually.
- Insurance – based on NMPP Energy budgeted insurance pricing and comparison to local not-for-profit cost.
- Office Supplies and Postage – based on overall office supplies costs and knowledge of routine mailings with pricing fluctuations in postage rates year to year.
- Rent – Building and Equipment – based on rent paid by local not-for-profit for space suited for each company; 1.0% used for annual increase in building upkeep costs.
- Telecommunications – based on comparison to similar local organization, current NMPP Energy pricing, and individual needs of each company for phone and internet services.

**Member**

- Annual Conference – based on assumption that a shorter conference would be held by NMPP; costs represent ½ of the amount in the budget. Sponsorships and registrations estimated based on most recent coverage of costs.
- Board and Committee Meetings – due to NPGA Board size, NPGA would not incur facility costs, ACE incurs these costs direct, NMPP cost is estimated based on ACE's budget.
- Member Communication – based on budget for NMPP Energy's member newsletter.

**Consultants and Outside Services**

- Outside Services
  - Web Site Hosting – based on current NMPP Energy costs; annual increase expected.
  - Payroll Administration – based on current NMPP Energy costs; annual increase expected.
  - Mail House Services – based on budget for NMPP Energy costs for member newsletter distribution.
- Software Licenses, Maintenance, Support
  - Accounting Software – based on software needs of the company and pricing noted on websites; increased from \$180 to \$200/user/month. Users are determined by the *Positions by Company* report.
  - Member Relations (CRM) System – based on pricing quotes provided by Digital Solutions Group for contract and contact management.
  - Office 365/Windows 10 – based on pricing quotes noted on websites; number of users varies based on individual company needs.
  - Adobe Acrobat DC – based on software needs of the company and pricing noted on websites; number of users varies based on individual company needs.

**National Public Gas Agency  
 Budget and Rates  
 Net Costs to Recover  
 Fiscal Year 2023-2024**

	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>Proposed vs. Current</b>		<b>Projected Fiscal Year* 2022-2023</b>
			<b>\$ +/-</b>	<b>% +/-</b>	
<b>Net Costs to Recover</b>					
A&G Expenses	\$ 536,642	\$ 513,795	\$ 22,847	4%	\$ 498,182
Less: Investment Return	48,000	2,031	45,969	2263%	36,625
Less: Customer Net Margins	31,589	29,123	2,466	8%	29,135
Less: Gas Discounts	204,400	204,400	-	0%	204,400
<b>Total Net Costs to Recover</b>	<b>252,653</b>	<b>278,241</b>	<b>(25,588)</b>	<b>-9%</b>	<b>228,022</b>
<b>Member Fees</b>	<b>252,653</b>	<b>278,241</b>	<b>(25,588)</b>	<b>-9%</b>	<b>278,241</b>
<b>Over/(Under) Collection of Net Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 50,219</b>

\* Projection based on actuals through November 2022, budget for remaining months of fiscal year, and estimated adjustments.

**National Public Gas Agency  
 Budget and Rates  
 Member Fee Allocation by Member  
 Fiscal Year 2023-2024**

Member	Three Year Historical Average Volumes		Proposed Budget			Current Fiscal Year 2022-2023 Per Rate Schedule			Proposed vs. Current	
	50% Split Evenly	50% Split Volume	Total	% of Total Member Fee	"Adder" Per Unit	Total	% of Total Member Fee	"Adder" Per Unit	\$ +/-	"Adder" \$ +/-
Auburn, KS	90,608	\$ 5,310	\$ 15,027	6%	\$ 0.17	\$ 16,521	6%	\$ 0.18	\$ (1,494)	\$ (0.01)
Superior, NE	108,108	6,336	16,053	6%	0.15	17,578	6%	0.16	(1,525)	(0.01)
Central City, NE	139,991	8,204	17,921	7%	0.13	19,639	7%	0.14	(1,718)	(0.01)
Alma, NE	51,552	3,021	12,738	5%	0.25	14,034	5%	0.27	(1,296)	(0.02)
Stuart, NE	22,956	1,345	11,062	4%	0.48	12,185	4%	0.53	(1,123)	(0.05)
Wisner, NE	45,546	2,669	12,386	5%	0.27	13,657	5%	0.30	(1,271)	(0.03)
Fort Morgan, CO	680,765	39,897	49,614	20%	0.07	54,933	20%	0.08	(5,319)	(0.01)
Trinidad, CO	567,021	33,230	42,947	17%	0.08	46,804	17%	0.08	(3,857)	-
Walsenburg, CO	164,831	9,660	19,377	8%	0.12	21,520	8%	0.13	(2,143)	(0.01)
Lyons, NE	47,696	2,795	12,512	5%	0.26	13,755	5%	0.29	(1,243)	(0.03)
Pender, NE	86,509	5,070	14,787	6%	0.17	16,216	6%	0.19	(1,429)	(0.02)
Stromsburg, NE	37,416	2,193	11,910	5%	0.32	13,115	5%	0.35	(1,205)	(0.03)
Belleville, KS	112,654	6,602	16,319	6%	0.14	18,284	7%	0.16	(1,965)	(0.02)
<b>Total</b>	<b>2,155,653</b>	<b>\$ 126,332</b>	<b>\$ 252,653</b>	<b>100%</b>	<b>\$ 0.12</b>	<b>\$ 278,241</b>	<b>100%</b>	<b>\$ 0.13</b>	<b>\$ (25,588)</b>	<b>\$ (0.01)</b>

Allocation is in accordance with Section 3.06 of Revised Schedule of Rates and Charges; 1/2 evenly and 1/2 based on three year historical average of BG monthly sales volumes, by BG Participant. The annual period used for historical average calculations is October - September.

\*Calculation is based on the three year historical average volumes shown in order to isolate impact of change in Member Fee vs. change in volumes.

NATIONAL PUBLIC GAS AGENCY  
GAS SUPPLY AGREEMENT FOR TOTAL REQUIREMENTS SUPPLY

REVISED SCHEDULE OF RATES AND CHARGES

This Revised Schedule of Rates and Charges (the “Rate Schedule”) for natural gas supplied to the Participant by NPGA is a part of the Gas Supply Agreement for Total Requirements Supply (“BG”) between NPGA and the Participant.

SECTION 1. TERM

1.01 This Rate Schedule shall be effective as of April 1, ~~2022~~2023.

SECTION 2. POINT OF DELIVERY AND MONTHLY BILLING QUANTITIES FOR FIRM GAS SUPPLY

2.01 The Point of Delivery is the town border station (“TBS”) of the Participant on the applicable transportation pipeline.

2.02 Monthly Billing Quantity in MMBtu is defined as the total metered quantity at the Point of Delivery for the current month, less the sum of Non-LPP Loads as defined under Section 6 of the Rate Schedule.

SECTION 3. SCHEDULE OF RATES FOR FIRM GAS SUPPLY

3.01 Gas supplies under the Rate Schedule will be purchased through the Level Purchase Plan (the “LPP”) and rates for this gas shall be referred to as “LPP Rates,” as defined in Section 3.02.

3.02 LPP Rates are defined as the Actual Cost of Gas, as defined in Section 3.03 by pipeline.

3.03 Actual Cost of Gas shall include: purchased gas costs, pipeline fuel losses, storage charges related to supplying gas, interest costs of financing storage, and hedging activity under the LPP. Purchased gas costs shall be computed based on open market value of gas supplies and do not include discounts created by NPGA purchases of prepaid gas supplies. Actual Cost of Gas for purchasers under an agreement other than NPGA’s Gas Supply Agreement for Total Requirements Supply (“Non BG Participants”) also includes plus \$0.15 per MMBtu for any gas to be charged at NPGA’s LPP rate under the agreement.

Date Approved: February ~~109~~, ~~2022~~2023

Effective Date of this Revised Schedule of Rates and Charges: April 1, ~~2022~~2023

Supersedes: Schedule of Rates and Charges dated effective April 1, ~~2021~~2022.

By: \_\_\_\_\_

- 3.04 Unless a different LPP Rate is specifically agreed upon in writing between NPGA and all Participants on the same pipeline, the LPP Rate per MMBtu for each pipeline will be as follows:

Northern Natural Gas Company (NNG):	\$5.00
Tallgrass Interstate Gas Transmission, L.L.C. (TIGT)	\$5.00
Southern Star Central Gas Pipeline, Inc. (SSC):	\$5.00
Kansas Gas Service (KGS):	\$5.00
Colorado Interstate Gas Company, L.L.C. (CIG):	
—————	\$5.00

- 3.05 Pooled Gas Adjustment (PGA)

The PGA is to be applied to all sales of gas under the LPP. The purpose of the PGA is to allow NPGA to collect the difference between the LPP Rate and the Actual Cost of Gas. Whenever the monthly Actual Cost of Gas exceeds the base monthly LPP charge, the amount by which the base is exceeded shall be the PGA and will be applied to all sales made under the LPP. Conversely, if the Actual Cost of Gas is less than the base monthly LPP, the difference shall be charged as a negative PGA and will be applied to all sales made under the LPP. The calculation will be done at the beginning of the month to provide the estimated PGA for monthly invoices to Participants. After all gas cost invoices and information is received, PGAs will be recalculated to provide a final monthly PGA based on final Actual Cost of Gas activity. The resulting true-up may be calculated and billed during the succeeding billing period.

- 3.06 Member Fee

The Member Fee serves to recover costs associated with the operation of NPGA. A portion of the budgeted fiscal year administrative and general costs, offset by gas cost discounts created by NPGA purchases of prepaid gas supplies and other revenues sources including investment income, management fees and budgeted margin from sales to Non BG Participants, are to be recovered from Participants executing the Gas Supply Agreement for Total Requirements Supply (“BG Participants”) as follows (“Member Fee”):

- One half (½) of the Member Fee shall be allocated equally amongst the BG Participants

Date Approved: February ~~109~~, 20222023

Effective Date of this Revised Schedule of Rates and Charges: April 1, 20222023.

Supersedes: Schedule of Rates and Charges dated effective April 1, 20212022.

By: \_\_\_\_\_



- One half (½) of the Member Fee shall be allocated based on a three year historical average of BG monthly sales volumes, by BG Participant. The annual period used for historical average calculations is October – September.

Annually, NPGA will evaluate its preliminary Fiscal Year change in net position. Evaluation may occur based on projected preliminary Fiscal Year results or upon closing of NPGA's annual financial records including all year end accruals and Fiscal Year transactions. After evaluation of preliminary Fiscal Year results, NPGA's Board of Directors may at its discretion increase the related Fiscal Year's Member Fee in order to meet cash flow needs, decrease the related Fiscal Year's Member Fee in order to refund amounts paid in excess, or make no changes to the related Fiscal Year's Member Fee. Any change in the related Fiscal Year's Member Fee shall be allocated utilizing the same method described above. The total Fiscal Year Member Fee shown on Attachment 1 to this Revised Schedule of Rates and Charges shall be billed to BG Participants in an amount as follows:

Member Fee per BG Participant as shown on Attachment 1 to this Revised Schedule of Rates and Charges.

### 3.07 Modification of Rates

The LPP Rate and Member Fee established in the Rate Schedule may be modified from time to time by the NPGA Board of Directors.

## SECTION 4. TRANSPORTATION

- 4.01 All transportation costs and charges incurred by NPGA for a Participant shall be passed through and charged to the Participant. Each Participant shall pay NPGA such costs and charges equal to the cost of the transportation of gas over the transportation pipeline(s), as incurred by NPGA for such Participant.
- 4.02 In the event a transportation agreement with a transportation pipeline provides transportation for more than one Participant, the costs and charges incurred by NPGA shall be prorated to each Participant receiving such transportation service on the basis of volume.
- 4.03 Transportation costs and charges shall include, but not be limited to such items as: reservation charges, commodity transport charges, Federal Energy Regulatory

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Supersedes: Schedule of Rates and Charges dated effective April 1, 20212022.

By: \_\_\_\_\_

Commission (FERC) ordered charges, capacity release revenue credits, storage charges and credits, and any other charges essential to the deliverability of gas.

SECTION 5. INTEREST ON LATE PAYMENTS

5.01 Interest

Unpaid balances on billings shall accrue interest from the due date until paid at the rate of 1% per month.

SECTION 6. NON-LPP LOADS

6.01 Non-LPP Loads are identifiable portions of gas requirements for NPGA BG Participants that the Participant desires to exclude from NPGA’s Total Requirements Level Purchase Plan. Non-LPP Loads include any Qualified Industrial Load agreements as defined in prior rate schedules. Non-LPP Loads must meet the following criteria:

- a. Minimum annual usage of 5,000 MMBtu,
- b. Designation as Non-LPP loads prior to beginning of the fiscal year, and
- c. Measurable on a daily basis or allocated as defined blocks of monthly gas. If measured, the metering devices must meet the specifications set by NPGA. During the period between November 16 and February 15, the Participant agrees to provide daily gas usage data if required by NPGA operations staff. If allocated, the schedule of volumes designated as program volumes will be pre-determined. Monthly billing summaries will bill the Non-LPP Load volumes first, with the remainder of actual gas consumption billed at the Total Requirements-LPP rates.

6.02 NPGA’s Non-LPP Load Program

- a. Participation in NPGA’s Non-LPP Program requires the Participant to provide NPGA with written notice of their intent. If the Participant wishes to convert a portion of its load from LPP to Non-LPP, the Participant must take delivery of its share of any previously purchased LPP volumes at the LPP Rate.

Date Approved: February ~~10~~, 20222023

Effective Date of this Revised Schedule of Rates and Charges: April 1, 20222023.

Supersedes: Schedule of Rates and Charges dated effective April 1, 20212022.

By: \_\_\_\_\_

- b. The minimum term of service under NPGA's Non-LPP Load Program is one year.
- c. Participant will establish a loss adjustment factor for volumes measured downstream of the TBS for purposes of monitoring, scheduling, and billing of Non-LPP Program volumes.
- d. A Participant who elects to operate its own hedging program as described in Section 6 of this Rate Schedule shall be subject to the following terms and conditions:
  - 1) Participant will purchase its total requirements under the Non-LPP Program by providing NPGA with written notice of Participant's intent,
  - 2) Participant is responsible for paying transaction costs upon execution of a transaction and for all financial benefits/costs resulting from the hedging,
  - 3) Participant is required to provide financial assurances as described in Section 6.06,
  - 4) NPGA will not allow hedging that exceeds the projected use of the respective Participant,
  - 5) NPGA staff shall not make proactive recommendations on specific hedging transactions for Participant, nor shall NPGA staff engage in research beyond gathering basic information for the purposes of executing Participant's hedging transaction,
  - 6) All hedging activity must be confirmed by the Participant,
  - 7) NPGA shall provide written confirmation of all terms and conditions, monthly hedging activity, and monthly settlement calculations to the Participant on a timely basis, and
  - 8) Participants may jointly engage in one or more hedging transactions, but NPGA shall not make any arrangements for the administration of any agreements between Participants regarding such transactions, nor shall NPGA enforce any such agreements between cooperating Participants, nor mediate any disputes between Participants regarding the continuation, termination or liquidation of any hedging transaction.

Date Approved: February ~~109~~, 20222023

Effective Date of this Revised Schedule of Rates and Charges: April 1, 20222023.

Supersedes: Schedule of Rates and Charges dated effective April 1, 20212022.

By: \_\_\_\_\_

- 6.03 Rates for Non-LPP Load Program volumes may vary by transportation pipeline and shall be calculated based on Actual Cost of Gas. Rates will be the bid price as mutually agreed upon by NPGA and the Participant. Rates for the volumes of a Participant who is operating its own hedging program in accordance with the terms of Section 6 shall be calculated as the monthly Actual Cost of Gas as defined in Section 3.03 by pipeline, less the hedging activity under the LPP program, plus the monthly settlement results of the Participant's hedging activity.
- 6.04 Monthly billing for Non-LPP Loads shall equal the monthly quantity for Non-LPP Loads as set forth in Paragraph 6.01 above times the charges set forth in Paragraph 6.03 above.
- 6.05 Non-LPP Program agreements shall be created in writing between NPGA and Participant and shall specify the volumes and pricing for Non-LPP Loads between NPGA and Participant.
- 6.06 A Participant who operates its own hedging activity through NPGA will be responsible for all financial assurances required by NPGA. NPGA shall not provide any capital for a Participant who operates its own hedging activity through NPGA. NPGA and the Participant shall mutually agree to the type of financial assurance which Participant shall provide, which assurance may include letters of credit, margin accounts, or other terms mutually agreed to by NPGA and the Participant. NPGA may from time to time require, and Participant shall timely provide, an increased amount of financial assurance as determined by NPGA, in its sole discretion, to be necessary to support the hedging activity. Failure to provide such financial assurance as required may result in termination of one or more hedging transactions applicable to Participant.

## SECTION 7. MODIFICATIONS

- 7.01 This Rate Schedule shall remain effective until modified by the NPGA Board of Directors.

Date Approved: February ~~10~~, 2022

Effective Date of this Revised Schedule of Rates and Charges: April 1, 2022.

Supersedes: Schedule of Rates and Charges dated effective April 1, 2021.

By: \_\_\_\_\_

# Attachment E - Schedule of Rates and Charges

## National Public Gas Agency Schedule of Rates and Charges Member Fee Attachment 1

BG Participant	April	May	June	July	August	September	October	November	December	January	February	March	Total
Auburn, Kansas	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,252.00	\$ 1,255.00	\$ 15,027.00
Superior, Nebraska	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,338.00	1,335.00	16,053.00
Central City, Nebraska	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,493.00	1,498.00	17,921.00
Alma, Nebraska	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,062.00	1,056.00	12,738.00
Stuart, Nebraska	922.00	922.00	922.00	922.00	922.00	922.00	922.00	922.00	922.00	922.00	922.00	920.00	11,062.00
Wisner, Nebraska	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,032.00	1,034.00	12,386.00
Fort Morgan, Colorado	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,135.00	4,129.00	49,614.00
Trinidad, Colorado	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,579.00	3,578.00	42,947.00
Walsenburg, Colorado	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,615.00	1,612.00	19,377.00
Lyons, Nebraska	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,043.00	1,039.00	12,512.00
Pender, Nebraska	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,232.00	1,235.00	14,787.00
Stromsburg, Nebraska	993.00	993.00	993.00	993.00	993.00	993.00	993.00	993.00	993.00	993.00	993.00	987.00	11,910.00
Belleville, Kansas	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,360.00	1,359.00	16,319.00
<b>Total BG Participants</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,056.00</b>	<b>\$ 21,037.00</b>	<b>\$ 252,653.00</b>

## CONTRACTS, SETTLEMENT AGREEMENTS, AND GENERAL COUNSEL REPORTS

### Contracts:

- Gas Purchase Agreement for Keyes, OK – Supersedes prior gas purchase agreements

### **APGA Advocates for Continued Safe Use of Gas Appliances**

*Washington, D.C. (January 11, 2023)* – The American Public Gas Association (APGA), representing more than 730 local, municipally and community owned natural gas systems in 38 states, issued the following statement in response to recent discussion of indoor air quality associated with natural gas cooking:

“Like other past research, the recent *International Journal of Environmental Research and Public Health* study fails to accurately characterize the indoor air quality impact of natural gas cooking. The study did not test gas appliances in real-life scenarios or compare them to emissions from other cooking sources. All cooking releases emissions; therefore, APGA supports a standardized benchmark analysis of the impact on indoor air quality when cooking with proper ventilation on an electric, gas or propane appliance. Without a direct comparison, the public’s understanding of indoor air quality is skewed, and consumer safety cannot be accurately assessed across all product classes. Those citing flawed and biased studies as the basis for eliminating consumer choice of appliances are attempting to force mandated electrification upon American consumers. This approach discounts the many benefits that the direct use of natural gas provides.

APGA’s members are committed to our customers’ health and safety. APGA routinely works with our members to educate the public about the safety of natural gas cooking, and advocates for proper ventilation and that gas appliances meet regulatory standards.

Those participating in the vigorous public debate on this issue should not lose sight of the fact that millions of American households and businesses trust the direct use of natural gas for its reliability, affordability, and efficiency. While the Consumer Product Safety Commission has long maintained that natural gas stoves pose no significant safety risks to our members’ customers, we look forward to engaging in public comment and discussing any proposed rules or regulations — which we hope will be based on sound science.”

**LIHEAP – NMPP Energy signed on a LIHEAP letter to Congress in support of continued funding for low-income households.**

### **Nebraska legislation:**

**LB 636:** Prohibit political subdivisions from restricting certain energy services (Black Hills bill to not ban natural gas) – Monitor

**LB 637:** Require members of the public to be allowed to speak at each meeting subject to the Open Meeting – Monitor, may oppose

**LB 513:** Modernizes proof of publications by change published notice and allowing virtual conferencing requirements for ACE and LARM – Support

**LB 289:** MEAN’s legislative bill, hearing January 26, 2023 – Support

**LB289:** Amends the Municipal Cooperative Financing Act to allow municipal cooperatives to own and operate, contract to operate, or lease advanced metering infrastructure technology and provide advanced metering infrastructure services regarding a public owned utility system.

To provide services related to information technology, physical security, physical infrastructure management, regulatory reporting, and administration regarding public owned utility by municipal infrastructure systems.

**Colorado Legislation: From CAMU – regarding utility (electric & natural gas) related issues:  
Note HB23-1039**

<a href="#">HB23-1005</a>	Recommend support	Deliberating	New Energy Improvement Program Changes	Allows owners to also apply to CPACE to finance resiliency improvements and water efficiency improvements.	1/9/2023 Introduced In House - Assigned to Energy & Environment
<a href="#">HB23-1039</a>	Recommend support	Deliberating	Electric Resource Adequacy Reporting	Starting in 2024, utilities must file with the entity responsible for approving the resource plans an annual report detailing the adequacy of its electric resources.	1/9/2023 Introduced In House - Assigned to Energy & Environment
<a href="#">HB23-1066</a>	Recommend monitor	Deliberating	Public Access Landlocked Publicly Owned Land	Authorizes an individual to move from one corner of public land to another corner of public land where 2 public parcels meet 2 private parcels and share a common border, without being liable for criminal or civil trespass.	1/19/2023 Introduced In House - Assigned to Agriculture, Water & Natural Resources
<a href="#">HB23-1080</a>	Recommend support	Deliberating	Reliable Alternative Energy Sources	Requires the director of the Colorado energy office to conduct a study on the feasibility of using small modular nuclear reactors as a carbon-free energy source in the state.	1/19/2023 Introduced In House - Assigned to Energy & Environment
<a href="#">HB23-1085</a>	Recommend monitor	Deliberating	Rural County and Municipality Energy Efficient Building Codes	A rural county (>30k people) is permitted to adopt a less current model code if it has applied for and not been awarded a grant that significantly assists with energy code adoption and enforcement training.	1/19/2023 Introduced In House - Assigned to Energy & Environment

<a href="#">SB23-016</a>	Recommend monitor. Polis Admin is working on changes to targets and timelines.	Deliberating	Greenhouse Gas Emission Reduction Measures	Updates the statewide GHG emission reduction goals to add a 65% reduction goal for 2035, an 80% reduction goal for 2040, and a 90% reduction goal for 2045, and 100% by 2050.	1/25/2023 Senate Committee on Transportation & Energy Refer Amended to Finance
<a href="#">SB23-062</a>	Only applies to IOUs	Monitor	Utility Vendors Report Best Value Metrics	Requires the PUC to promulgate rules requiring utilities, when submitting annual progress reports for an electric resource acquisition, to collect and provide to the PUC information concerning the implementation of "best value" employment metrics	1/20/2023 Introduced In Senate - Assigned to Transportation & Energy

**Kansas utility legislative topics Introduced, so far:**

HB 2004: Establishing the EV energy equity road repair tax act and providing for a road repair tax on electricity distributed from a public charging station for electric vehicles.

HB 2156: Authorizing public utilities subject to the jurisdiction for the state corporation commission to establish rates that benefit low-income residential customers.



**NMPP BILLS OF INTEREST  
01/27/2023**

**Attachment F**

	A	B	C	D	E	F	G
1	Bill No.		Sponser	Description	Provision/Notes	Position	Status
2	<a href="#">LB3</a>	3	Sanders	Change provisions for tax levies for bonds issued by political subdivisions			Referred to banking Hearing 1/31/23 9:00
3	<a href="#">LB5</a>	5	Blood	Provide for compensability under Nebraska Worker's Compensation Act for mental injuries resulting from workplace violence			5 senator signed on
4	<a href="#">LB7</a>	7	Blood	Provide a statute of limitations for exposure to hazardous or toxic chemicals		Oppose	Referred to judiciary Hearing 1/25/23 1:30
5	<a href="#">LB9</a>	9	Blood	Change independent expenditure reporting requirements and require electioneering reporting			Referred to gov
6	<a href="#">LB15</a>	15	Briese	Change provisions of the Wage and Hour Act	Conrad MOI IPP		Referred to business Hearing 1/30/23 9:00
7	<a href="#">LB16</a>	16	Briese	Require occupational boards to issue certain credentials based on credentials or work experience in another jurisdiction and make a determination regarding an applicant with a criminal conviction, provide for jurisprudential examinations and appeals from denial of a license, and change requirements for membership of the State Electrical Board			Referred to gov
8	<a href="#">LB21</a>	21	Wayne	Change provisions relating to the city council of a city of the metropolitan class			Referred to urban Hearing 1/31/23 9:00
9	<a href="#">LB22</a>	22	Wayne	Decriminalize use and possession of marijuana			Referred to judiciary
10	<a href="#">LB25</a>	25	Wayne	Authorize punitive damages as prescribed and provide for distribution			Referred to judiciary Hearing 1/25/23 1:30
11	<a href="#">LB26</a>	26	Wayne	Adopt the Rural Municipal Broadband Access Act		Support	Referred to T&T
12	<a href="#">LB31</a>	31	Jacobson	Require train crews of at least two individuals as prescribed			Referred to T&T
13	<a href="#">LB37</a>	37	Dungan	Change motor vehicle identification inspection requirements			Referred to T&T Hearing 1/30/23 9:30 am
14	<a href="#">LB40</a>	40	Blood	Adopt the Riparian and Water Quality Practices Act			Referred to NRC
15	<a href="#">LB44</a>	44	Dungan	Adopt the Midwest Interstate Passenger Rail Compact			Referred to T&T
16	<a href="#">LB45</a>	45	Dorn	Create the Revitalize Rural Nebraska Grant Fund			Referred to urban
17	<a href="#">LB47</a>	47	Dorn	Change notice requirements under the Open Meetings Act for certain fire districts		Oppose	Referred to gov Hearing 1/26/23 1:30 pm
18	<a href="#">LB49</a>	49	Dungan	Change provisions relating to solar energy and wind energy, declare certain instruments void and unenforceable, and provide for a civil cause of action			Referred to judiciary
19	<a href="#">LB51</a>	51	Briese	Change provisions relating to the use of the state's telecommunications system			Referred to gov Hearing 1/27/23 1:30 pm
20	<a href="#">LB57</a>	57	Cavanaugh	Adopt the Paid Family and Medical Leave Insurance Act			Referred to business Hearing 1/30/23 9:00
21	<a href="#">LB61</a>	61	Brandt	Authorize leasing of dark fiber and eliminate certain powers of the Public Service Commission		Support	Referred to T&T
22	<a href="#">LB63</a>	63	Bostar	Require withholding of distributions to telecommunications companies from the Nebraska Telecommunications Universal Service Fund			Referred to T&T
23	<a href="#">LB66</a>	66	Slama	Change provisions relating to the regulation and operation of all-terrain vehicles and utility-type vehicles			Referred to T&T Hearing 1/23/23 1:30 pm
24	<a href="#">LB74</a>	74	Linehan	Change sales tax provisions relating to purchasing agents			Referred to Revenue
25	<a href="#">LB77</a>	77	Brewer	Provide for carrying of concealed handguns without a permit, change provisions relating to concealed weapons, and prohibit certain regulation of weapons by cities, villages, and counties			Referred to judiciary Hearing 1/26/23 1:30
26	<a href="#">LB95</a>	95	Slama	Adopt the Asbestos Trust Claims Transparency Act and the Asbestos Claims Priorities and Claims Legitimacy Act and change a statute of limitations			Referred to judiciary
27	<a href="#">LB100</a>	100	Erdman	Change provisions relating to qualified locations under the ImagiNE Nebraska Act			Referred to Revenue
28	<a href="#">LB118</a>	118	Brandt	Change provisions of the Nebraska Advantage Rural Development Act			Referred to Revenue
29	<a href="#">LB119</a>	119	Bostelman	Redefine a term under the Nebraska Broadband Bridge Act			Referred to T&T Hearing 2/7/23 1:30
30	<a href="#">LB120</a>	120	Bostelman	Eliminate obsolete provisions relating to a Nebraska Power Review Board study		Support	Referred to NRC
31	<a href="#">LB122</a>	122	Bostelman	Change provisions relating to the One-Call Notification System Act		Oppose	Referred to T&T Hearing 1/31/23 9:30
32	<a href="#">LB125</a>	125	Bostelman	Change provisions relating to interest earnings on the Surface Water Irrigation Infrastructure Fund			Referred to appropriations
33	<a href="#">LB133</a>	133	Cavanaugh, J	Provide that entities exercising the power of eminent domain are subject to the Open Meetings Act		Oppose	Referred to gov
34	<a href="#">LB134</a>	134	Cavanaugh, J	Provide requirements under the Small Wireless Facilities Deployment Act			Referred to T&T
35	<a href="#">LB144</a>	144	Brandt	Change and eliminate certain classes of licenses under the State Electrical Act			Referred to general affairs
36	<a href="#">LB155</a>	155	DeBoer	Change provisions regarding the applicability of the Small Wireless Facilities Deployment Act			Referred to T&T Hearing 2/7/23 1:30
37	<a href="#">LB161</a>	161	McDonnell	Change provisions of the Workplace Privacy Act			Referred to business Hearing 1/30/23 9:00
38	<a href="#">LB164</a>	164	McKinney	dopt updates to building and energy codes			Referred to urban Hearing 1/24/23 1:30
39	<a href="#">LB166</a>	166	Bostelman	Change provisions relating to design-build, construction manager-general contractor, and public-private-partnership proposals under the Transportation Innovation Act			Referred to T&T
40	<a href="#">LB169</a>	169	Hunt	Prohibit discrimination based upon sexual orientation and gender identity			Referred to judiciary
41	<a href="#">LB172</a>	172	Bostar	Adopt updated electrical standards			Referred to urban Hearing 1/24/23 1:30
42	<a href="#">LB191</a>	191	Halloran	Provide for confidentiality of and access to certain injury reports under the Nebraska Workers' Compensation Act			Referred to business
43	<a href="#">LB205</a>	205	von Gillern	Adopt the Government Neutrality in Contracting Act			Referred to gov
44	<a href="#">LB209</a>	209	Bostar	Provide tax exemptions relating to data centers			Referred to Revenue
45	<a href="#">LB218</a>	218	Ibach	Change provisions relating to intent to appropriate money for management of vegetation within the banks or flood plain of a natural stream			Referred to agriculture Hearing 2/7/23 1:30
46	<a href="#">LB224</a>	224	McKinney	Adopt the Aid to Municipalities Act			Referred to urban
47	<a href="#">LB234</a>	234	Walz	Require reporting of blocked railroad crossing complaints			Referred to T&T
48	<a href="#">LB235</a>	235	Wayne	Change provisions relating to the use of tax credits under the ImagiNE Nebraska Act			Referred to Revenue
49	<a href="#">LB237</a>	237	Wayne	Appropriate funds to the Department of Environment and Energy		Support	Referred to appropriations
50	<a href="#">LB241</a>	241	Briese	Change provisions relating to transfers of water to another state			Referred to NRC Hearing 1/26/23 1:30

**NMPP BILLS OF INTEREST  
01/27/2023**

**Attachment F**

	A	B	C	D	E	F	G
1	Bill No.		Sponser	Description	Provision/Notes	Position	Status
51	<a href="#">LB255</a>	<a href="#">255</a>	Brewer	Change eminent domain and renewable energy generation provisions relating to certain power suppliers		Oppose	Referred to NRC
52	<a href="#">LB267</a>	<a href="#">267</a>	Brewer	Adopt the Critical Infrastructure Utility Worker Protection Act		Support	Referred to business Hearing 1/30/23 9:00
53	<a href="#">LB289</a>	<a href="#">289</a>	Bostelman	Provide powers for agencies created under the Municipal Cooperative Financing Act		Support	Referred to NRC Hearing 1/26/23 1:30
54	<a href="#">LB292</a>	<a href="#">292</a>	Cavanaugh	Prohibit the use of eminent domain under the Jobs and Economic Development Initiative Act			Referred to NRC
55	<a href="#">LB297</a>	<a href="#">297</a>	Sanders	Adopt the Personal Privacy Protection Act			Referred to gov
56	<a href="#">LB300</a>	<a href="#">300</a>	Linehan	Change provisions relating to sales and use tax exemptions for nonprofit organizations			Referred to Revenue
57	<a href="#">LB302</a>	<a href="#">302</a>	Linehan	Change provisions relating to conflicts of interest by certain officeholders and public employees			Referred to gov
58	<a href="#">LB304</a>	<a href="#">304</a>	Linehan	Require political subdivisions to disclose membership dues and lobbying fees		Oppose	Referred to gov
59	<a href="#">LB322</a>	<a href="#">322</a>	Linehan	Prohibit creation of new joint public agencies with power or authority relating to tax			Referred to Revenue
60	<a href="#">LB325</a>	<a href="#">325</a>	Dungan	Change immunity for intentional torts under the Political Subdivisions Tort Claims Act and the State Tort Claims Act			Referred to judiciary
61	<a href="#">LB332</a>	<a href="#">332</a>	Linehan	Prohibit creation of new joint public agencies with power or authority relating to education			Referred to Education
62	<a href="#">LB354</a>	<a href="#">354</a>	Raybould	Change uninsured or underinsured motor vehicle insurance provisions			Referred to banking Hearing 3/13/23 1:30
63	<a href="#">LB359</a>	<a href="#">359</a>	Hughes	Change application deadlines under the Nebraska Broadband Bridge Act			Referred to T&T Hearing 2/7/23 1:30
64	<a href="#">LB366</a>	<a href="#">366</a>	Conrad	Change provisions relating to public records and include body-worn camera recordings in certain circumstances			Referred to gov
65	<a href="#">LB394</a>	<a href="#">394</a>	Erdman	Change provisions relating to the determination of damages as a result of eminent domain		Oppose	Referred to judiciary
66	<a href="#">LB395</a>	<a href="#">395</a>	Erdman	Change the compensation of members of the Nebraska Oil and Gas Conservation Commission			Referred to NRC Hearing 1/26/23 1:30
67	<a href="#">LB397</a>	<a href="#">397</a>	Erdman	Relocate the Game and Parks Commission headquarters to the city of Sidney, Nebraska			Referred to NRC
68	<a href="#">LB399</a>	<a href="#">399</a>	Brewer	Change provisions relating to privately developed renewable energy generation facilities and other electric generation facilities		Neutral	Referred to NRC
69	<a href="#">LB412</a>	<a href="#">412</a>	Geist	Provide powers for the Public Service Commission under the Nebraska Broadband Bridge Act			Referred to T&T Hearing 2/7/23 9:30
70	<a href="#">LB428</a>	<a href="#">428</a>	Walz	Require the Nebraska Emergency Management Agency to provide matching funding for the federal Hazard Mitigation Grant Program			Referred to gov
71	<a href="#">LB450</a>	<a href="#">450</a>	Brewer	Prohibit land disposal of wind turbine blades and their component parts			Referred to NRC
72	<a href="#">LB476</a>	<a href="#">476</a>	Wayne	Adopt the Public Entities Investment Trust Act			Referred to banking Hearing 3/7/23 1:30
73	<a href="#">LB513</a>	<a href="#">513</a>	Brewer	Change proof of publication requirements for legal notices and requirements for published notice and virtual conferencing under the Open Meetings Act		Support	Referred to gov League
74	<a href="#">LB541</a>	<a href="#">541</a>	Lowe	Provide for nomination and election of public power district and public power and irrigation district directors on the partisan ballot		Neutral	Referred to gov
75	<a href="#">LB565</a>	<a href="#">565</a>	Bostelman	Provide a grant program related to hydrogen hub designations		Support	Referred to NRC Hearing 2/1/23 9:30
76	<a href="#">LB566</a>	<a href="#">566</a>	Bostelman	Require a study and report by the Natural Resources Committee of the Legislature regarding intermittent renewable energy generation		Neutral	Referred to executive Hearing 2/24/23 12:00
77	<a href="#">LB567</a>	<a href="#">567</a>	Bostelman	Change provisions relating to public power and irrigation districts and electric suppliers		Neutral	Referred to NRC Hearing 2/2/23 9:30
78	<a href="#">LB568</a>	<a href="#">568</a>	Bostelman	Adopt the Nuclear and Hydrogen Development Act		Support	Referred to NRC
79	<a href="#">LB569</a>	<a href="#">569</a>	Bostelman	Prohibit financial interests by certain county officers and family members in electric generation facilities			Referred to gov
80	<a href="#">LB636</a>	<a href="#">636</a>	Albrecht	Prohibit political subdivisions from restricting certain energy services			Referred to NRC
81	<a href="#">LB637</a>	<a href="#">637</a>	Albrecht	Require members of the public to be allowed to speak at each meeting subject to the Open Meetings Act			Referred to gov
82	<a href="#">LB650</a>	<a href="#">650</a>	McDonnell	Allow certain cybersecurity records to be withheld from the public		Neutral	Referred to gov
83	<a href="#">LB651</a>	<a href="#">651</a>	McDonnell	Provide for appropriations relating to cybersecurity improvements for state agencies and political subdivisions			Referred to appropriations
84	<a href="#">LB683</a>	<a href="#">683</a>	Transportation and Telecommunications Committee	Create the Nebraska Broadband Office and provide duties			Referred to T&T Hearing 2/7/23 9:30
85	<a href="#">LB725</a>	<a href="#">725</a>	Dungan	Change provisions relating to electric companies and electric cooperative corporations		Oppose	Referred to NRC
86	<a href="#">LB726</a>	<a href="#">726</a>	Dungan	Adopt the Nebraska Electric Consumer Right to Transparency and Local Control Act		Oppose	Referred to NRC
87	<a href="#">LB733</a>	<a href="#">733</a>	Bostar	Adopt the Broadband Pole Placement and Undergrounding Fund Act		Neutral	Referred to T&T