



CITY COMMISSION AGENDA

MONDAY, AUGUST 3, 2020

204 W. 11TH – 5:00 P.M.

JOHN GARCIA – MAYOR
AARON THOMPSON – VICE MAYOR
JAY DEE BRUMBAUGH – COMMISSIONER
JJ HOWARD – COMMISSIONER
GARY FARRIS – COMMISSIONER

- 1. CALL TO ORDER**
 - A. Roll Call
 - B. Pledge of Allegiance
- 2. PUBLIC HEARING**
 - A. Unfit Structure at 1521 Kansas Ave.
 - B. FY 2021 Budget
- 3. PUBLIC COMMENT**
- 4. CONSENT AGENDA**
 - A. 07-20-20 Commission Meeting Minutes
 - B. Appropriation Ordinances 2020-15; 2020-15A; 2020-P15
- 5. ORDINANCES AND RESOLUTIONS**
 - A. Resolution 1567: Unfit Structure at 1521 Kansas Ave.
- 6. PRESENTATIONS AND PROCLAMATIONS**
 - A. Downtown Revitalization Plan Presentation
- 7. FORMAL ACTIONS**
 - A. FY 2019 Audit Report
 - B. FY 2021 Budget
 - C. IFB 2020-02: Power Plant Roof Replacement
 - D. IFB 2020-03: Airport Taxiway B Reconstruction
- 8. DISCUSSION**
 - A. Review of Board Applicants
 - B. PIC Consulting Contract
- 9. REPORTS**
 - A. City Manager
 - B. Fire Chief/Building Inspector
 - C. Museum Director
 - D. City Commissioners
 - E. Mayor
- 10. ADJOURNMENT**
 - A. Joint City-County Meeting: August 17, 2020

NOTE: Background information is available for review in the office of the City Clerk prior to the meeting. The Public Comment section is to allow members of the public to address the Commission on matters pertaining to any business within the scope of Commission authority and not appearing on the Agenda. Ordinance No. 1730 requires anyone who wishes to address the Commission on a non-agenda item to sign up in advance of the meeting and to provide their name, address, and the subject matter of their comments.



CITY OF GOODLAND

204 W. 11TH ST.
GOODLAND, KANSAS 67735
KANSAS BEGINS HERE!

MEMORANDUM

TO: Mayor Garcia and City Commissioners
FROM: Andrew Finzen, City Manager
DATE: August 3, 2020
SUBJECT: Agenda Report

Public Hearing:

A. Unfit Structure at 1521 Kansas Ave.

Commissioners set this public hearing date when they approved Resolution 1566 on June 15. The public hearing date is the opportunity for “the owner, his or her agent, or any lien holders of record, any occupant and any other parties in interest, as that term is defined by law ... may appear and show cause why such structure should not be condemned as an unsafe or dangerous structure and ordered repaired or demolished.” The Commission should open the public hearing, receive all input, and then close the public hearing. An action item relating to this hearing is further down on the agenda.

B. FY 2021 Budget

Commissioners set this public hearing date at the July 20 meeting. In order to adopt the budget, a public hearing must be scheduled and notice of said hearing published in the newspaper. The Commission should open the public hearing, receive all input, and then close the public hearing. An action item relating to this hearing is further down on the agenda.

Consent Agenda:

RECOMMENDED MOTION: I move that we approve Consent Agenda items A and B.

Ordinances and Resolutions:

A. Resolution 1567: Unfit Structure at 1521 Kansas Ave.

This resolution is the action item from the public hearing pertaining to 1521 Kansas and next step in the unfit structure process. If approved, the property is designated as an unfit structure and the property owner is given thirty (30) days to fix the structure’s deficiencies or demolish it. If not fixed within the allotted time period, the Commission can put the property out for bid to be demolished. As this structure is obviously a blight and receiving community complaints, staff recommends approval of the resolution.

RECOMMENDED MOTION: I move that we approve Resolution 1567.

Presentations and Proclamations:

A. Downtown Revitalization Plan Presentation

City intern Somnath Mukherjee is set to conclude his time with the City and return to Kansas State University to complete his education. Somnath has spent his summer working on the Downtown Revitalization Project and he will be presenting his findings to the City Commission.

Formal Actions:

A. FY 2019 Audit Report

Harold Mayes, CPA from Agler and Gaeddert, will present findings from their audit of our FY 2019. The audit report is included in your agenda packet. The report will require the approval of the City Commission. Commissioners are invited to ask any questions of Harold while he is at the meeting.

RECOMMENDED MOTION: I move that we accept the FY 2019 audit report.

B. FY 2021 Budget

This agenda item is the action item from the public hearing pertaining to the FY 2021 budget, and the budget certification sheet is included in your agenda packet. If approved, the City's budget for 2021 will be set. Per Commission direction, the budget has been modified to include \$1/hour raise for all employees, a 12% increase to health insurance costs, and no budgeted employee contribution. However, as discussed at previous meetings, the employee contribution discussion will come up again when we get bids for health insurance renewal. I do ask Commissioners to bring their FY 2021 budget books to the meeting so we can swap out pages that have changed. I recommend approval of the budget as presented.

RECOMMENDED MOTION: I move that we approve the budget for Fiscal Year 2021 as presented.

C. IFB 2020-02: Power Plant Roof Replacement

This IFB is for a replacement of the ballasted roof at the Goodland Power Plant, specifically the section of roof over the Engine Room. The roof currently has major issues with leaking, as staff have videos of water gushing in during heavy rainfall events. The City opened bids for this project on August 3, and one bid was received. Weathercraft Roofing/Randy Topliff submitted a bid for \$37,760 to do the roof and \$4.20 per square inch of wet insulation to be replaced. The Electric Department has \$60,000 in CIRF budgeted for this project.

RECOMMENDED MOTION: I move that we award IFB 2020-02 to Weathercraft Roofing for their bid of \$37,760 plus \$4.20 per square inch of insulation.

D. IFB 2020-03: Airport Taxiway B Reconstruction

This IFB is for one phase of Taxiway B's reconstruction at Renner Field. The City was granted \$310,612 through the Kansas Department of Transportation for this project, and our \$30,000 of CARES Act funding can be used for the project match, hopefully being enough funding that the City will not have to contribute any additional funds. In order to

limit disruption of activities at the airport, the Airport Board voted to have construction of this project begin in the fall. This bid opening was scheduled for 2pm on August 3, so I will be emailing Commissioners on Monday before the meeting with bid results.

Discussion:

A. Review of Board Applicants

Included in your Agenda Packet is an application from Lynda Welch seeking appointment to the High Plains Museum Advisory Board. Appointed members of the board serve three-year terms, and there is currently one vacancy on the board.

B. PIC Consulting Contract

This discussion item was requested by Mayor Garcia for the Commission to review and have a discussion regarding the PIC contract for health insurance consulting. The contract is included in your Agenda Packet.

Reports:

A. City Manager

- Dane Hansen Grants: \$25,000 museum renovation / \$10,000 tennis courts
- Chip sealing update
- Sales tax: \$56,191.86 for July (\$53,790.91 in 2019)
- Economic Development Board update: Joint Meeting August 17

B. Fire Chief/Building Inspector

Brian James, Fire Chief and Building Inspector, will provide his Department Head report to the City Commission.

C. Museum Director

Sami Philbrick, Museum Director, will provide her Department Head report to the City Commission.

GOODLAND CITY COMMISSION
Regular Meeting

July 20, 2020

5:00 P.M.

Mayor John Garcia called the meeting to order with Vice-Mayor Aaron Thompson, Commissioner Jay Dee Brumbaugh and Commissioner Gary Farris responding to roll call. Commissioner J. J. Howard was reported absent.

Also present were Rich Simon – Director of Public Works, Dustin Bedore – Director of Electric Utilities, LeAnn Taylor – Municipal Court Judge/Clerk, Sami Windle – Museum Director, Joshua Jordan – IT Director, Kenton Keith – Street Superintendent, Neal Thornburg – Water/Sewer Superintendent, Danny Krayca – Parks Superintendent, Brian James – Fire Chief, Mary Volk - City Clerk and Andrew Finzen - City Manager.

Mayor Garcia led Pledge of Allegiance

PUBLIC HEARING

- A. Rezoning of 1612 Colorado Ave.** – Mayor Garcia opened the public hearing at 5:01 p.m. Lisa Rodriguez stated, we own property and want to build shop on the lot for our trucking business. Residential zoning will not allow the size of building we need so requesting to rezone property to commercial. This is where we service trucks for our truck business. Mayor Garcia stated, I understand most properties in area are commercial. Brian stated, the property to south is C-1 and other properties are R-1. A commercial zone allows building to size of lot, leaving area required on edge of property. With residential zoning the building cannot be bigger than 30' x 40', which is too small. Mayor Garcia asked, letters were sent to neighbors? Brian stated, yes as required by code to all owners within 300 feet. If rezoning is approved tonight, neighbors have fourteen days to file appeal on decision which would then require unanimous vote. Mayor Garcia closed hearing at 5:04 p.m.

PUBLIC COMMENT

CONSENT AGENDA

- A. 07/06/20 Commission Meeting Minutes**
B. Appropriation Ordinances: 2020-14, 2020-14A, and 2020-P14
ON A MOTION by Vice-Mayor Thompson to approve Consent Agenda **seconded** by Commissioner Brumbaugh. **MOTION carried on a VOTE of 4-0.**

ORDINANCES AND RESOLUTIONS

- A. Ordinance 1731: Rezoning of 1612 Colorado Ave.** – Andrew stated, this ordinance rezones property at 1621 Colorado from R-1 to C-1 and authorizes change in city zoning map. **ON A MOTION** by Vice-Mayor Thompson to approve Ordinance 1731: Rezoning of 1612 Colorado Ave. **seconded** by Commissioner Farris. **MOTION carried on a VOTE of 4-0.**

DISCUSSION

- A. FY 2021 Budget** – Andrew stated, based on discussion last meeting, the Commission requested to decrease estimated increase for insurance to 15% from 20%, and apply difference toward \$1.00 increase in employee wages. The Commission has been provided additional information requested since last meeting. We did not reprint budget pages at this time as a number of pages were changed and before we print information we want direction from Commission. I would like to have budget approved at August 3rd meeting but that would require approval of information

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tonight for publication Thursday's paper. Mayor Garcia stated, I appreciate the dialogue with employees but feel it is unfair to employees if we make decisions tonight without employee's reviewing new information. We can allow the employees a few days to review information, then hold a special meeting. Commissioner Brumbaugh stated, I would like to review and think about new information from the analysis on medical plan contribution options. Mayor Garcia stated, I am willing to let employees review. Vice-Mayor Thompson stated, if we budget 15% it should allow room to cover insurance and the insurance discussion can happen at renewal. We are focusing on insurance and do not have any information to approve a plan at this time. Commissioner Farris stated, we just need to budget enough to cover the insurance as a whole. Vice-Mayor Thompson stated, I have reviewed the budget as a whole and I do not have a problem with anything in budget. I want the \$1.00 employee raise then we can apply that toward starting wages. I like to estimate 15% increase in insurance then discuss the insurance plan when we renew this fall. Mayor Garcia asked, what do you mean with 15% increase? Andrew stated, I believe Vice-Mayor Thompson is asking if we budget a 15% increase for insurance the employee contribution can be discussed at renewal of insurance plan. Vice-Mayor Thompson stated, yes that is correct. Mayor Garcia asked, what is the total dollar amount you are looking at for insurance? What is the difference in the number of family plans between 2020 and 2021?

Commissioner Howard reported to meeting.

Andrew stated, that is to budget vacancies; we budget a family plan for any vacancy to ensure plans are budgeted. Commissioner Brumbaugh asked, we do not need to discuss plan now but if there is a significant difference there would be an excess amount we may not use, can we allocate that money elsewhere. Mary stated, if you budget the insurance in the Employee Benefits fund, budget authority is subject to that fund for benefits and cannot be spent from another fund. Commissioner Brumbaugh stated, I just do not want to lock it up if we could use the money somewhere else for items we are unable to budget. Mayor Garcia asked, with several positions going away, we have fifty employees and hiring a police officer and a park and electric employee. Andrew stated, we are not adding new positions, we are seeking employees to fill current vacancies in the budget. We can only amend the budget with unanticipated revenues. Mary stated, general fund has many departments within general fund where you can use excess budget as long as it is within the departments in the general fund, but you cannot cross funds for excess budget authority. Brian stated, in the employee benefits fund the excess can go toward paying claims for insurance to help build balance in self-insurance fund. Vice-Mayor Thompson asked, what is our goal for this fund? Andrew stated, \$500,000. It is used to pay first \$30,000 in claims for each member. Commissioner Brumbaugh asked, can it be used for an HSA down the road for employees to meet employee contributions? Andrew stated, as long as funds go toward employee benefits. Mayor Garcia stated, I would like employees to listen to Robert (Bob) Langhofer discuss additional options. Bob stated, I represent USI Insurance Services as an employee benefit consultant. We provide stability of insurance programs to ensure they are sustainable. Some agencies I work with are Cities of McPherson and Manhattan, Winfield and Topeka School Districts and NW Kansas Technical College. We can compare plans with costs to balance program and make it affordable. The discussion is to achieve a balance with your existing premium and plan. When I work with organizations, I look at the cost of insurance plan overall, not just the deductible and co-insurance that comes out of employee pocket but how benefits are communicated. In reality, with cost of health care, it is cost prohibitive to have low deductible for employees. We look at what employers are doing across the nation. Mayor Garcia shared costs

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for the City plan with me to look at a benchmark. I have submitted a plan with several options, but these are not the only options available. There are not many employers that can afford to continue to provide 100% coverage for all plans. With ACA, we look at married employees where the spouse has a plan. We ask the spouse if coverage is available to go on other plan or pay additional toward City plan. If you have more than fifty employees', you are mandated to offer coverage. Four strategies I am presenting is 1.) Employee pay 10% of cost pretax and City pay 90%; 2.) Employee pay 20% of cost pretax and City pay 80%; 3.) City pay 100% of single plan but for remaining plans, employee pays 20% with employer paying 80%; 4.) City pay 100% of single plan and employee pays difference on remaining plans. Under federal law Section 125 Cafeteria Plan, employers can deduct cost before tax for employee. At NW Kansas Technical College, we introduced four plans the college funds at a certain level. Your current deductible is \$500, but if offer plans with higher deductible premium costs decrease. Many organizations are seeing significant reduction in revenue. If we give employees options on deductible, they can decide what works for their family. NW Kansas Technical College offered a high deductible plan with lower cost. The individual can put money in HSA to use down the road. Concept to share in cost is appropriate and give employees several options to choose from so each employee can make decision based on what works with their family. By doing this you can provide more stability for City while give employees more choices. Commissioner Brumbaugh asked, on a plan for City can we contribute money toward employee's HSA as a possibility? Bob stated, yes we have many employers that do that. An example is allocating set amount toward plan and any excess can contribute to HSA. I like HSA versus a flexible spending account as it provides more flexibility for families. With a flexible spending account employees have to elect amount of money contribute to plan and no chance to change election unless change family status. Vice-Mayor Thompson asked, for the annual premium, is that what it would be if City paid 100%? Bob stated, this premium is based on City's current plan. Vice-Mayor Thompson asked, where are your quotes from? Bob stated, I took City's current BCBS premium and applied different strategies toward paying the plan. We have not engaged negotiations with any carriers, these are just options for City to consider. Andrew asked, when looking at a \$2,000 or \$2,500 deductible, what are maximum out of pocket costs to employee. Bob stated, BCBS standard is three different coinsurance designs up to a maximum. After the deductible is met, there are the coinsurance plans of 20/80, 40/60 and 50/50. The most common is \$1,000 or \$2,000 coinsurance on top of deductible. If plan is \$2,000 deductible with 20/80 coinsurance maximum of \$1,000, employees out of pocket is \$3,000. Under ACA all employee costs will apply toward out of pocket maximum which is standard at \$6,250 per person or \$13,000 per family. Commissioner Howard stated, I feel it is hard to make an employee pay something out of their pocket when it is a reduction in their wage. If you give them a raise to compensate for their 15% employee contribution, you are costing City more money with additional taxes on increased wages. What happens if we find a better plan but the employees are employed elsewhere? If my employer asked me to start paying now I would not stay at the employment. Vice-Mayor Thompson stated, there is a lot of in depth conversation about something we cannot do anything about until it is time for renewal. Commissioner Howard stated, I agree. Mayor Garcia stated, renewal is March 1. Commissioner Howard stated, I understand but guarantee employees will go somewhere else. We are Goodland, quit comparing us to Colby. Let's be Goodland and get more tax revenue coming in so we can afford to do things. Our base insurance costs are \$750,000 why are we paying the stop loss? That is what makes this a bad discussion, we do not know where we will be at for renewal. If we can get same insurance somewhere else with cheaper premiums why change what we are doing. Get different quotes so we know where we are at. I do not want to be the one working on streets and

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power lines. You cannot cut wages and have them start paying 15%. You want to give the \$1.00 raise to cover employees share of plan. Mayor Garcia stated, there are raises planned to compensate for employee contribution. Commissioner Howard stated, the raise is costing the City more than paying insurance. Mayor Garcia stated, under current system it is not working. Commissioner Howard stated, you are still working off old numbers. You do not know what the new plan will be. This is current plan, what will another company bid for insurance? We are going to make employees pay and they are already looking elsewhere for employment. We need to work to find something cheaper. Mayor Garcia stated, I agree we can have Andrew get new numbers to look at. Commissioner Howard stated, to keep good employees you have to keep them happy. Chris Douglas employee stated, for a single plan at the school the premium is \$567, the City's is \$581 and the college is \$670. It sounds like there are other options. The County is fully self-funded and pays 100% for all plans. Their single plan is \$764. In terms of compensation and to Commissioner Howards point, it is more expensive for the City. The other thing to mention is the City signed a long term energy contract and pay a monthly adder for a piece of paper. We have to take the hit too. We are competitive and do not feel there is going to be a magic ticket. When you are done on commission, we are still the ones that will be here dealing with consequence. Andrew stated, no health insurance company will provide quotes until late November or December for renewal. They look at your claims, right now we are too far out. Commissioner Brumbaugh stated, we need to come up with a number in the budget to make sure we are able to cover plan have. If we do not do the 20% for sixteen months we will be sitting here next year with same discussion because we will not know what renewal is. Mayor Garcia asked, we cannot get bids until November? Andrew stated, not numbers I feel confident using. At this point if you get a good offer you better watch with year two because no company is out to lose money. We do not know what our claims are and cannot get numbers in July or August for renewal without your claim history. They will cut that date as close to renewal as possible. The process is inherently rushed because that is what insurance companies do. Vice-Mayor Thompson stated, we changed the 20% to 15% on insurance and gave \$1.00 raise which should cover everything. We will never know until we get renewal. The employees get a wage increase which helps starting wage. With those changes and the rest of the budget remaining same, we have a budget. If no dissent, I feel budget is good. Commissioner Brumbaugh stated, we have to cover premium have because those are our numbers. We can discuss options later but we do not have luxury of knowing what costs will be. What happens if increase comes in at 29% so we miss it by double? Andrew stated, that is a policy decision as to where you fund the difference. In speaking with other municipalities, this year's renewals are coming in favorable but all entities will be different. We are hearing with COVID; utilization is down so favorable renewals. Commissioner Brumbaugh asked, if we budget the \$1.00 raise and our renewal comes in higher so we choose alternate options, are we locked into \$1.00 raise or can we make changes? Andrew stated, you get into the problem that wages are in a separate fund than the benefits and it gets tricky. Commissioner Brumbaugh stated, if we do that we take back part of the wage increase. Mayor Garcia stated, when you take the oath of a Commissioner you become gate keeper of municipality. The erosion does not come from outside it comes from inside. As a Commissioner you have right to voice opinion but at the end of the day you have to know that every decision is consequential. I have a concern with what is going on with Main Street and dilapidation of structures in community. All our employees work hard; our responsibility is to take care of employees in a manner that benefits the tax payers. I try to be conscientious of employees and tax payers. Commissioner Brumbaugh asked, do you see any other option? We are not approving any plan at this time. Can we do anything different? Mayor Garcia stated, it is frustrating. It seems we need

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to get away from grandfather plan. Commissioner Howard stated, only if comparing apples to apples on bids. Mayor Garcia stated, there will be some change but can we get numbers. Andrew asked, what other numbers would you like? Commissioner Brumbaugh stated I want choices to select from, the numbers presented were using our current premium and alternative options and costs. Andrew stated, other numbers would be a bid which we cannot get until November. Last year at renewal we bid the grandfather plan, an HSA and a higher deductible plan. Commissioner Brumbaugh stated, I want bids outside our consultant. Chris stated, what drives our cost are our claims. Our claims are our claims. I gave you what other premiums are but remember that premium is for their claims. Vice-Mayor Thompson stated, our claims should be a part of our premium. Chris stated, if we have a large claims history our cost will be higher. I struggle with the idea someone will give you a policy with magical numbers. Commissioner Brumbaugh asked, where does that put us with the \$1.00 raise and budgeting 15% increase? Vice-Mayor Thompson stated, the difference from 20% to 15% we put that toward the \$1.00 raise. Andrew stated, that is with the 4% employee contribution. Vice-Mayor Thompson stated, those are details to discuss at renewal. If we get a good bid the 4% can go away. Commissioner Howard stated, looking at P & L we are doing good right now. Andrew stated, the \$1.00 raise was not in the information but the 20% estimated increase was; however, the numbers do not change as you are just pivoting numbers. Commissioner Brumbaugh stated, at renewal, I feel we need to look at options with the numbers we receive. I do not feel efficient for tax payer to continue this way but I have to be proven wrong. If numbers are significantly different, I feel pathway is to get away from current plan. Mayor Garcia stated, whatever numbers we put in budget we do not approve insurance until receive bid on insurance quotes. If numbers are different we can discuss at renewal time. Commissioner Brumbaugh stated, that does not offer anything for the employee but do not see any way around it. To make a change it has to be a large difference. We cannot offer any more reassurance to employees. I feel we are on track to get information from Bob when we bid insurance. His resume speaks for itself. Andrew stated, we have PIC under contract, I will take direction from Commission. If you want to pursue other bidders it is within your right. Commissioner Brumbaugh stated, I am open to whoever wants to get our business. Mayor Garcia stated, I feel it is good business. Consensus from Commission is to get additional bidders at renewal. Vice-Mayor Thompson asked, what is procedure to move budget forward? Andrew stated, at this point I understand the Commission wants the 15% increase for insurance, \$1.00 raise and 4% employee contribution in the budget. **ON A MOTION** by Vice-Mayor Thompson to authorize publication of the budget for a public hearing at August 3rd meeting with the 15% increase for insurance, \$1.00 raise and 4% employee contribution. **MOTION died for lack of second.** Commissioner Howard asked, why are we asking employees to pay 4% at this time? I feel we need to just give them the \$1.00 raise. Vice-Mayor Thompson stated, I agree we can discuss at insurance renewal. Andrew stated, if you do not want to ask for the 4% contribution we will have to make other cuts to ensure \$1.00 raise. Commissioner Howard stated, I feel we should because it sounds better to the employees when they do not have to pay for insurance. Vice-Mayor Thompson stated, the 4% is about \$45,000 and 15% is \$165,000. If we do not want employees to pay 4% then budget the \$1.00 raise and reduce the 15% insurance estimate to equal difference. Commissioner Brumbaugh stated, we need the \$1.00 raise to get a more attractive starting wage. **ON A MOTION** by Vice-Mayor Thompson to authorize publication of the budget for a public hearing at August 3rd meeting as presented reducing the 15% increase for insurance by the 4% employee contribution and including the \$1.00 raise **seconded** by Commissioner Brumbaugh. **MOTION carried on a VOTE of 3-2 with Mayor Garcia and Commissioner Farris casting the dissenting votes.**

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B. Economic Development Board Questions - Andrew stated, the Board met last week and had several questions. The Board would like a unified answer from the City and County Commission as to how to proceed. I am willing to see if the County Commission can meet again at our August 3rd meeting. The at large board member appointed by the board is Bill Biermann. Questions posed are as follows:

- What is the desired timeline of getting the board established and someone hired?
- How many positions are being budgeted for?
- What is the startup budget available to get this organization/department operational?
- What will the operational budget be for this organization/department once both entities are funding it in FY21?
- What happens to the Chamber of Commerce funds?
- Do we have access to City and County legal counsel?
- Will the organization be a county department or 501c3/501c6?
- Will all organizations be consolidated into one, or continue to exist separately?

Mayor Garcia stated, some of the questions cannot be answered until we meet with county. City is budgeting \$90,000 but we do not know what county is budgeting. Andrew stated, the legal counsel question can be answered once we decide how we are going to form organization. Mayor Garcia stated, once we establish the budget, this board has authority to make decisions as to what to pay director. As far as Chamber funds the economic development director handled those. I think we need to get with county to discuss and get answers. Andrew stated, may I have authority to discuss with county to schedule meeting August 3rd or an alternate date? Consensus of Commission is for Andrew to schedule a joint meeting.

REPORTS

A. City Manager - 1. City is recipient of \$948,000 cost share grant that will go toward extension of street for Topside Manor and replace a couple blocks on 17th Street. The City share is \$265,000 which is basically equals city/county share of Topside Manor extension. **2.** We finished Welcome Center parking lot. The project was funded by a grant from Dane Hansen Foundation. **3.** Auditor will be at next meeting to present report. **4.** I will email budget report before next meeting. **5.** CVB awarded City a \$700 grant for paint supplies to paint a mural on Main Street. They also awarded a \$300 grant for the City to become member of Main Street America. **6.** There are several road closures coming up. August 1st Main Street from 8th to 17th Street will be closed for fair parade. On August 13th the 1200 block of Main Street will be closed for NW Kansas Technical College march back to school event. Main Street will be closed for Flatlanders. **7.** Chief Showalter has submitted her resignation so we are seeking replacement. **8.** The City recently lost Suzanne McClure. Staff has been greatly impacted by her loss. We all miss her greatly. Commissioner Howard asked, are we offering Chief's position to existing officers? Andrew stated, they are welcome to apply but we are pursuing all applicants.

B. Municipal Court Clerk/Judge – LeAnn stated, you have copies of OJA State reports from July 1st through June 30th for two previous years. The number of cases this past year decreased from 446 to 305, which includes three months of COVID when the officers were not filing as many cases.

C. Director of Public Power – Dustin stated, we are trying to recover from COVID schedule worked earlier 2020. The Production crew are doing maintenance and cleaning of units, vehicles and equipment. Mid States was here to work on substation battery backup system. During this time Sunflower loaned us a unit until we got system repaired. They replaced valves and two circulating

motors at plant. We ran units thirty hours for Sunflower during a maintenance outage so far this year. If we did not have the plant Goodland would have been out of power. From January to June we are 563,000 Kwh from what we sold last year. We continue to work to keep weeds down and are continuing to advertise for a Power Plant Operator. Distribution crew continues work on allies. We have a project on east side of town to help relieve some power issues. Eagle is hooking up twelve new services in town to better their service. Holiday Inn Express powered up their pad mount transformer. We continue to perform monthly checks, application of pest deterrent to help with efficiency of service and perform safety and maintenance on equipment. The monthly apprenticeship training is going well for the three guys. We are staying busy and the Commission is welcome to stop by plant anytime.

D. IT Director – Joshua stated, I am working on updates for computers and servers, auditing logs and preparing for phone and internet bids due November. Vice-Mayor Thompson asked, who are we getting bids from? Josh stated, anyone that offers the services: AT&T, S&T, Eagle Communications, etc. I am separating out phone and internet services because it is easy to bid internet but not phones and we want to have comparable quotes.

E. City Commissioners

Vice-Mayor Thompson – 1. The police department has had a lot of turnover. I feel the force continues to do a good job and look forward to continued growth in the department. **2.** Thank you to City employees, it takes everyone to run the City.

Commissioner Brumbaugh – 1. I appreciate the professionalism of employees in our discussions; we are trying to make right decisions.

Commissioner Howard - 1. Thank you to all City employees for the work you do for the City, it takes everyone. **Commissioner Farris – 1. No Report**

F. Mayor – 1. I think we had a good candid discussion with budget the way it is. It is concerning but majority speaks and have to respect the process. I appreciate what the employees do. **2.** When we completed Welcome Center parking lot did we get bids? Andrew stated, I reached out to Millers Construction, Malsom and Sporer. Sporer price was very good. Mayor Garcia stated, local contractors feel Commission should give local business consideration even if a little higher. Make sure we get as many bids as we can from local contractors.

ADJOURNMENT WAS HAD ON A MOTION Commissioner Brumbaugh **seconded** by Commissioner Howard. **Motion carried by unanimous VOTE, meeting adjourned at 7:40 p.m. Next meeting is scheduled for August 3, 2020.**

ATTEST:

John Garcia, Mayor

Mary P. Volk, City Clerk

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				

2871 AMERICAN FAMILY LIFE										
PR20200717	1	7/17/20		AFLAC CANCER		11-00-0012	N	120.93	3045134	7/24/20 E
PR20200717	2	7/17/20		AFLAC CANCER		15-00-0012	N	49.53	3045134	7/24/20 E
PR20200717	3	7/17/20		AFLAC ACCIDENT		11-00-0012	N	98.70	3045134	7/24/20 E
PR20200717	4	7/17/20		AFLAC ACCIDENT		15-00-0012	N	77.58	3045134	7/24/20 E
PR20200717	5	7/17/20		AFLAC ACCIDENT		23-00-0012	N	14.28	3045134	7/24/20 E
PR20200717	6	7/17/20		AFLAC ST DISB		11-00-0012	N	45.36	3045134	7/24/20 E
PR20200717	7	7/17/20		AFLAC ST DISB		15-00-0012	N	82.92	3045134	7/24/20 E
PR20200717	8	7/17/20		AFLAC ST DISB		23-00-0012	N	17.82	3045134	7/24/20 E
PR20200717	9	7/17/20		AFLAC LIFE RIDR		15-00-0012	N	2.76	3045134	7/24/20 E
PR20200717	10	7/17/20		AFLAC LIFE		11-00-0012	N	32.51	3045134	7/24/20 E
PR20200717	11	7/17/20		SPEC HLTH EVENT		11-00-0012	N	20.10	3045134	7/24/20 E
PR20200717	12	7/17/20		AFLAC HOSP CONF		11-00-0012	N	43.44	3045134	7/24/20 E
PR20200717	13	7/17/20		AFLAC HOSP CONF		21-00-0012	N	26.28	3045134	7/24/20 E

AMERICAN FAMILY LIFE								632.21		
1389 AMERICAN FID										
PR20200717	1	7/17/20		AF CANCER AT		11-00-0012	N	27.18	3045131	7/24/20 E
PR20200717	2	7/17/20		AF CANCER AT		15-00-0012	N	23.45	3045131	7/24/20 E
PR20200717	3	7/17/20		AF CANCER AT		21-00-0012	N	11.17	3045131	7/24/20 E
PR20200717	4	7/17/20		AMER FID CANCER		11-00-0012	N	229.12	3045131	7/24/20 E
PR20200717	5	7/17/20		AMER FID CANCER		15-00-0012	N	160.65	3045131	7/24/20 E
PR20200717	6	7/17/20		AMER FID CANCER		21-00-0012	N	36.02	3045131	7/24/20 E
PR20200717	7	7/17/20		AMER FID LIFE		11-00-0012	N	152.16	3045131	7/24/20 E
PR20200717	8	7/17/20		AMER FID LIFE		15-00-0012	N	350.53	3045131	7/24/20 E
PR20200717	9	7/17/20		AMER FID LIFE		21-00-0012	N	110.88	3045131	7/24/20 E
PR20200717	10	7/17/20		AMER FID LIFE		23-00-0012	N	80.25	3045131	7/24/20 E
PR20200717	11	7/17/20		AM FID ACCIDENT		11-00-0012	N	82.75	3045131	7/24/20 E
PR20200717	12	7/17/20		AM FID ACCIDENT		15-00-0012	N	103.05	3045131	7/24/20 E
PR20200717	13	7/17/20		AM FID ACCIDENT		21-00-0012	N	19.95	3045131	7/24/20 E
PR20200717	14	7/17/20		AM FID HOSPITAL		15-00-0012	N	26.99	3045131	7/24/20 E
PR20200717	15	7/17/20		AM FID HOSPITAL		21-00-0012	N	15.93	3045131	7/24/20 E
PR20200717	16	7/17/20		AM FD DISABILTY		11-00-0012	N	67.84	3045131	7/24/20 E
PR20200717	17	7/17/20		AM FD DISABILTY		15-00-0012	N	18.36	3045131	7/24/20 E
PR20200717	18	7/17/20		AF CRITICAL CR		11-00-0012	N	16.59	3045131	7/24/20 E
PR20200717	19	7/17/20		AF CRITICAL CR		15-00-0012	N	9.74	3045131	7/24/20 E

AMERICAN FID								1542.61		
1390 AMERICAN FIDELITY										
PR20200717	1	7/17/20		AF MED REIMBURS		11-00-0012	N	391.25	3045132	7/24/20 E
PR20200717	2	7/17/20		AF MED REIMBURS		15-00-0012	N	219.17	3045132	7/24/20 E
PR20200717	3	7/17/20		AF MED REIMBURS		21-00-0012	N	85.00	3045132	7/24/20 E
PR20200717	4	7/17/20		AF MED REIMBURS		23-00-0012	N	25.00	3045132	7/24/20 E

AMERICAN FIDELITY								720.42		
1778 APAC, INC.-SHEARS										
8001838254	1	7/18/20		COLD MIX		11-11-3120		1349.69	62190	8/03/20

APAC, INC.-SHEARS								1349.69		

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3774 B&H PHOTO-VIDEO										
175264561	1	7/26/20	18187	US24-250W-SWITCH MUSEUM PROJEC	38-01-4010			368.72	62191	8/03/20

								368.72		
374 BLACK HILLS ENERGY										
GEN20-280	1	7/21/20		GAS SERVICE CEMETERY	11-19-2100			34.32	62192	8/03/20
GEN20-292	1	7/22/20		POLICE DEPARTMENT GAS SERVICE	11-03-2100			100.47	62192	8/03/20
GEN20-295	1	7/27/20		POWER PLANT GAS SERVICES	15-40-2100			486.11	62192	8/03/20

								620.90		
292 BORDER STATES INDUSTRIES										
25689530	1	6/12/20	18863	PATRIOT INLINE CRIMPER	15-42-3020			1874.80	62193	8/03/20
920307097	1	7/14/20	18869	HASTINGS 30' HOT STICK EXTENDS	15-42-3020			528.11	62193	8/03/20

								2402.91		
2902 CARGILL, INCORPORATED										
2905530788	1	7/13/20	18777	KD COURSE SOLAR SALT	21-40-3040			3788.82	62194	8/03/20

								3788.82		
1331 CASHIER'S CHECK										
GEN20-278	1	7/22/20		INVESTMENT CEMETERY	05-00-0003			75000.00	62189	7/22/20
GEN20-278	2	7/22/20		INVESTMENT MUSEUM	03-00-0003			5000.00	62189	7/22/20
GEN20-278	3	7/22/20		INVESTMENT SPECIAL HIGHWAY	06-00-0003			25000.00	62189	7/22/20
GEN20-278	4	7/22/20		INVESTMENT SELF INSURANCE	07-00-0003			75000.00	62189	7/22/20
GEN20-278	5	7/22/20		INVESTMENT AIRPORT	09-00-0003			105000.00	62189	7/22/20
GEN20-278	6	7/22/20		INVESTMENT BOND & INTEREST	12-00-0003			2000.00	62189	7/22/20
GEN20-278	7	7/22/20		INVESTMENT ELECTRIC UTILITY	15-00-0003			150000.00	62189	7/22/20
GEN20-278	8	7/22/20		INVESTMENT MUN CT DIV FEE	18-00-0003			1000.00	62189	7/22/20
GEN20-278	9	7/22/20		INVESTMENT LAW ENF TRUST	19-00-0003			5000.00	62189	7/22/20
GEN20-278	10	7/22/20		INVESTMENT EMD	20-00-0003			32000.00	62189	7/22/20
GEN20-278	11	7/22/20		INVESTMENT WATER UTILITY	21-00-0003			140000.00	62189	7/22/20
GEN20-278	12	7/22/20		INVESTMENT WSD	22-00-0003			2000.00	62189	7/22/20
GEN20-278	13	7/22/20		INVESTMENT SEWER	23-00-0003			20000.00	62189	7/22/20
GEN20-278	14	7/22/20		INVESTMENT VINS	25-00-0003			7000.00	62189	7/22/20
GEN20-278	15	7/22/20		INVESTMENT SPECIAL PARK & REC	26-00-0003			15000.00	62189	7/22/20
GEN20-278	16	7/22/20		INVESTMENT GRANT IMP RES FUND	27-00-0003			7500.00	62189	7/22/20
GEN20-278	17	7/22/20		INVESTMENT HEALTH & SANITATION	30-00-0003			35000.00	62189	7/22/20
GEN20-278	18	7/22/20		INVESTMENT ELECTRIC RESERVE	32-00-0003			140000.00	62189	7/22/20
GEN20-278	19	7/22/20		INVESTMENT WATER RESERVE	33-00-0003			50000.00	62189	7/22/20
GEN20-278	20	7/22/20		INVESTMENT MERF	36-00-0003			300000.00	62189	7/22/20
GEN20-278	21	7/22/20		INVESTMENT SEWER RESERVE	37-00-0003			10000.00	62189	7/22/20
GEN20-278	22	7/22/20		INVESTMENT CIRF	38-00-0003			200000.00	62189	7/22/20

								1401500.00		
CASHIER'S CHECK										
1880 CITY OF GOODLAND-REFUND A										
GEN20-281	1	8/03/20		ELECTRIC DEPOSIT REFUND	20-01-5060			1200.00	62195	8/03/20
GEN20-281	2	8/03/20		WATER DEPOSIT REFUND	22-01-5070			550.00	62195	8/03/20

								1750.00		
CITY OF GOODLAND-REFUND A										

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3770 CMG ELECTRIC SUPPLY										
1105	1	7/22/20	18873	PEST DETERRENT CAPSULES		15-42-3050		1963.80	62196	8/03/20

								1963.80		
2015 CONST.NEWENERGY										
2941603	1	7/13/20		CITY SHOP		11-11-2100		16.47	62197	8/03/20
2946261	1	7/14/20		CITY BUILDING		15-44-2100		8.29	62197	8/03/20
2946261	2	7/14/20		CITY BUILDING		21-40-2100		8.29	62197	8/03/20
2955691	1	7/22/20		CITY SHOP GAS SERVICE		11-11-2100		5.16	62197	8/03/20
2955699	1	7/22/20		CITY BUILDING GAS SERVICE		21-42-2100		2.41	62197	8/03/20
2955699	2	7/22/20		CITY BUILDING GAS SERVICE		15-44-2100		2.41	62197	8/03/20

								43.03		
2272 DON'S ELECTRIC & REWIND I										
10523	1	7/21/20		156 AMP PUMP WELL 11		21-40-3060		15962.74	62198	8/03/20

								15962.74		
2433 DPC ENTERPRISES, L.P.										
DE28000251-20	1	6/30/20		CHLORINE		21-40-3040		20.00	62199	8/03/20
GEN20-282	1	5/05/20		CHLORINE CYLINDERS/SODIUM		11-25-3150		5600.00	62199	8/03/20

								5620.00		
172 EKLUND										
1984	1	7/24/20		JOHNSON PUBLIC OFFICAL BOND		15-44-3120		115.00	62200	8/03/20
1985	1	7/24/20		VANVLEET NOTARY BOND		15-44-3120		50.00	62200	8/03/20
1986	1	7/24/20		SCHEOPNER NOTARY/PO BOND		15-44-3120		165.00	62200	8/03/20

								330.00		
211 FARM PLAN										
016716	1	7/06/20	19044	COOLING KIT/CABLE TIES		11-03-3250		32.98	62201	8/03/20
017240	1	7/10/20		MALE/FEMALE ADAPTER-FERTILIZER		21-40-3060		272.56	62201	8/03/20
017553	1	7/11/20		PIPE NIPPLE COUPLING REDUCER		21-40-3060		13.06	62201	8/03/20
018044	1	7/15/20	17450	GATE OPENER KIT/VEHICLE SENSOR		23-43-3050		1229.93	62201	8/03/20
018319	1	7/17/20		MOUSE TRAPS		11-19-3120		33.98	62201	8/03/20
021386	1	5/20/20	19012	DOG FOOD BLADE		11-03-3250		47.99	62201	8/03/20
1815704	1	6/19/20	18848	LABELS JD MOWER 2006-01		11-15-3060		78.14	62201	8/03/20
1818627	1	6/24/20	18850	GASKET/CASE/CABLE #52-1		11-15-3060		185.12	62201	8/03/20
1829090	1	7/09/20	18943	HOUSING/LATCH BAGGER JD MOWER		11-15-3060		104.83	62201	8/03/20
1832165	1	7/15/20		WALKING BEAM WELDMENT		23-43-3060		1616.66	62201	8/03/20

								3615.25		
3100 GRAINGER										
9601592885	1	7/26/20	18736	SUMP PUMP #8 COOLING TOWER		15-40-3060		71.61	62202	8/03/20

								71.61		
3610 GUYER, JONI R.										
GEN20-283	1	8/03/20		CEMETERY CARE AUGUST 20		11-19-2140	M	3708.34	62203	8/03/20

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3610 GUYER, JONI R.										

GUYER, JONI R.								3708.34		
391 HOOVER LUMBER										
267113	1	6/26/20		NUTS & BOLTS		15-40-3030		14.16	62205	8/03/20
267314	1	6/30/20		DISCONNECT A/C PO 30A		15-42-3050		14.10	62205	8/03/20
267316	1	6/30/20		SPF 2X10X12		11-11-3120		33.24	62205	8/03/20
267332	1	6/30/20		12" SMOOTH LAP SLIDING		11-11-3120		52.98	62205	8/03/20
267349	1	6/30/20		SPF 2X10X12 X 2		11-11-3120		33.24	62205	8/03/20
267408	1	7/01/20		CONCRETE MIX, GLOVES X 2		21-42-3120		38.84	62205	8/03/20
268131	1	7/15/20		FUSE CART/DISCONNECT/NUTS/BOLT		15-42-3050		18.14	62205	8/03/20
268256	1	7/17/20		CREDIT CAULK		11-19-3120		7.55-	62205	8/03/20
268258	1	7/17/20		FOAM ROLLERS/PAINT TRAY		11-07-3120		12.03	62205	8/03/20
268456	1	7/21/20		CAULK RETURN		11-19-3120		7.55-	62205	8/03/20
268462	1	7/21/20		2 PK FOAM ROLLERS		11-07-3120		4.49	62205	8/03/20
268485	1	7/21/20		5 BAGS CONCRETE MIX		11-11-3120		21.80	62205	8/03/20
268624	1	7/23/20		PAINT SUPPLIES/MAIN ST MURAL		11-21-4050		26.38	62205	8/03/20
268707	1	7/24/20		PAINT SUPPLIES/MAIN ST MURAL		11-21-4050	N	17.39	62205	8/03/20
268713	1	7/24/20		PAINT SUPPLIES/MAIN ST MURAL		11-21-4050		21.20	62205	8/03/20
268726	1	7/24/20		PAINT-MAIN STREET MURAL		11-21-4050		282.06	62205	8/03/20
268727	1	7/24/20		PAINT SUPPLIES/MAIN ST MURAL		11-21-4050		5.93	62205	8/03/20
286942	1	7/21/20		MAIN STREET MURAL		11-21-4050		749.99	62205	8/03/20

HOOVER LUMBER								1330.87		
2848 INNOVATIVE AUTOMATION										
1980	1	7/20/20		SOFTWARE/POWER SUPPLY-SEWER		23-41-2140		820.30	62206	8/03/20
1997	1	7/21/20		REMOTE ACCESS SUBSCRIPTION		23-41-2140		308.70	62206	8/03/20

INNOVATIVE AUTOMATION								1129.00		
1989 J ROD'S										
4494	1	7/14/20		ORDER PAY TO COURT/INQ NOTICE		11-04-2130		500.00	62207	8/03/20
4494	2	7/14/20		ENVELOPES/2 SIDED RECEIVABLES		11-04-3120		109.86	62207	8/03/20

J ROD'S								609.86		
3344 J.J. KELLER										
9105123226	1	7/08/20		OSHA MANUEL		15-42-2140		632.20	62208	8/03/20

J.J. KELLER								632.20		
2023 JCI INDUSTRIES INC										
0740957245DDW	1	6/24/20		CODING TOWER CIRCULATING PUMP		15-40-3060		675.00	62209	8/03/20

JCI INDUSTRIES INC								675.00		
1072 KANSAS PAYMENT CENTER										
PR20200717	1	7/17/20		INCOME WITHOLD		11-00-0012	N	497.08	3045130	7/24/20 E
PR20200717	2	7/17/20		INCOME WITHOLD		15-00-0012	N	392.31	3045130	7/24/20 E

KANSAS PAYMENT CENTER								889.39		

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79 KANSAS SECRETARY OF STATE										
GEN20-284	1	8/03/20		SESSION LAWS		11-03-3120		83.00	62210	8/03/20
GEN20-285	1	8/03/20		SCHEOPNER NOTARY FILING FEE		15-44-3120		25.00	62210	8/03/20
GEN20-286	1	8/03/20		VANVLEET NOTARY FILING FEE		15-44-3120		25.00	62210	8/03/20

KANSAS SECRETARY OF STATE								133.00		
225 KANSASLAND TIRE-GOODLAND										
3609	1	7/08/20	18956	FLAT REPAIR PD #10		11-03-3170		15.89	62211	8/03/20

KANSASLAND TIRE-GOODLAND								15.89		
1989 J ROD'S										
4516	1	7/20/20		BUSINESS CARDS D ROUBIDEAUX		11-09-3120		56.03	62207	8/03/20

J ROD'S								56.03		
3392 KLING, JAKE D.										
GEN20-287	1	8/03/20		ATTORNEY FEE AUGUST 20		11-02-2140	M	4000.00	62212	8/03/20

KLING, JAKE D.								4000.00		
1263 KMEA-MID STATES										
2126-0	1	7/29/20		INSTALL SEL SATELLITE CLOCK		15-40-3060		5646.20	62213	8/03/20
2150-0	1	7/29/20		INSTALL BATTERY/CHARGER SYSTEM		15-40-3060		1324.35	62213	8/03/20

KMEA-MID STATES								6970.55		
523 KS PUBLIC EMP. RETIREMENT										
PR20200717	1	7/17/20		KPERS		11-00-0012	N	2649.02	3045129	7/24/20 E
PR20200717	2	7/17/20		KPERS		15-00-0012	N	2011.52	3045129	7/24/20 E
PR20200717	3	7/17/20		KPERS		21-00-0012	N	992.65	3045129	7/24/20 E
PR20200717	4	7/17/20		KPERS		23-00-0012	N	256.79	3045129	7/24/20 E
PR20200717	5	7/17/20		KPERS II		11-00-0012	N	1704.17	3045129	7/24/20 E
PR20200717	6	7/17/20		KPERS II		15-00-0012	N	1247.76	3045129	7/24/20 E
PR20200717	7	7/17/20		KPERS II		21-00-0012	N	76.75	3045129	7/24/20 E
PR20200717	8	7/17/20		KPERS II		23-00-0012	N	76.75	3045129	7/24/20 E
PR20200717	9	7/17/20		KPERS III		11-00-0012	N	2637.92	3045129	7/24/20 E
PR20200717	10	7/17/20		KPERS III		15-00-0012	N	1071.82	3045129	7/24/20 E
PR20200717	11	7/17/20		KPERS III		21-00-0012	N	401.75	3045129	7/24/20 E
PR20200717	12	7/17/20		KPERS III		23-00-0012	N	163.63	3045129	7/24/20 E
PR20200717	13	7/17/20		KPERS D&D		11-00-0012	N	478.50	3045129	7/24/20 E
PR20200717	14	7/17/20		KPERS D&D		15-00-0012	N	296.46	3045129	7/24/20 E
PR20200717	15	7/17/20		KPERS D&D		21-00-0012	N	100.69	3045129	7/24/20 E
PR20200717	16	7/17/20		KPERS D&D		23-00-0012	N	34.03	3045129	7/24/20 E

KS PUBLIC EMP. RETIREMENT								14200.21		
301 LEAGUE OF KS. MUNICIPALIT										
20-1488	1	7/27/20		POLICE CHIEF JOB ADVERTISE		11-03-2130		200.00	62214	8/03/20

LEAGUE OF KS. MUNICIPALIT								200.00		

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678 MCCLUNG'S APPLIANCE, INC.										
59061	1	7/17/20		SHOP WASHER		11-11-3020		314.50	62215	8/03/20
59061	2	7/17/20		SHOP WASHER		21-42-3120		314.50	62215	8/03/20

								629.00		
1440 MCCLURE PLUMBING & HEATIN										
28902	1	7/16/20		FILTERS FOR AIRPORT		11-13-3060		215.68	62216	8/03/20
55980	1	6/10/20	19047	AIR CONDITIONER SERVICE		11-03-3030		380.00	62216	8/03/20

								595.68		
156 NATIONAL ARBOR DAY FOUNDA										
GEN20-279	1	8/03/20		MEMBERSHIP DUES		11-02-2080		15.00	62217	8/03/20

								15.00		
2104 NATIONWIDE TRUST CO. FSB										
PR20200717	1	7/17/20		NATIONWIDE TRST		11-00-0012	N	325.00	3045133	7/24/20 E
PR20200717	2	7/17/20		NATIONWIDE TRST		15-00-0012	N	315.00	3045133	7/24/20 E

								640.00		
3646 ND CHILD SUPPORT DIVISION										
PR20200717	1	7/17/20		ND CHILD SUPPOR		15-00-0012	N	114.93	3045135	7/24/20 E

								114.93		
3502 O'REILLY AUTO PARTS										
5617-169704	1	7/28/20		HI POWER POWERBED		21-42-3060		38.24	62218	8/03/20

								38.24		
30 P I C										
2191	1	7/13/20		CONSULTING FEE/AUGUST		11-21-2140		27.78	62220	8/03/20
2191	2	7/13/20		CONSULTING FEE/AUGUST		11-02-2140		138.90	62220	8/03/20
2191	3	7/13/20		CONSULTING FEE/AUGUST		11-03-2140		250.02	62220	8/03/20
2191	4	7/13/20		CONSULTING FEE/AUGUST		11-04-2140		27.78	62220	8/03/20
2191	5	7/13/20		CONSULTING FEE/AUGUST		11-07-2140		27.78	62220	8/03/20
2191	6	7/13/20		CONSULTING FEE/AUGUST		11-09-2140		27.78	62220	8/03/20
2191	7	7/13/20		CONSULTING FEE/AUGUST		11-11-2140		250.02	62220	8/03/20
2191	8	7/13/20		CONSULTING FEE/AUGUST		11-15-3120		55.56	62220	8/03/20
2191	9	7/13/20		CONSULTING FEE/AUGUST		11-17-2140		27.78	62220	8/03/20
2191	10	7/13/20		CONSULTING FEE/AUGUST		21-40-2140		27.78	62220	8/03/20
2191	11	7/13/20		CONSULTING FEE/AUGUST		21-42-2140		83.34	62220	8/03/20
2191	12	7/13/20		CONSULTING FEE/AUGUST		23-41-2140		27.78	62220	8/03/20
2191	13	7/13/20		CONSULTING FEE/AUGUST		23-43-2140		27.78	62220	8/03/20
2191	14	7/13/20		CONSULTING FEE/AUGUST		15-40-2140		194.46	62220	8/03/20
2191	15	7/13/20		CONSULTING FEE/AUGUST		15-42-2140		194.46	62220	8/03/20
2191	16	7/13/20		CONSULTING FEE/AUGUST		15-44-2140		111.00	62220	8/03/20

								1500.00		

P I C

1903 PACE ANALYTICAL

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				

				1903 PACE ANALYTICAL						
2060111076	1	7/29/20		ANALYSIS -		21-40-2070		74.00	62221	8/03/20
				PACE ANALYTICAL				74.00		

				2401 PAW WASH						
GEN20-289	1	8/03/20		ANIMAL CONTRACT AGREEMENT		11-05-2140		2250.00	62222	8/03/20
				PAW WASH				2250.00		

				3759 PRAIRIESPRINGS HOSPITALIT						
GEN20-293	1	8/03/20		SALES TAX REIMB		28-01-2050		2223.25	62223	8/03/20
				PRAIRIESPRINGS HOSPITALIT				2223.25		

				1683 PRINCIPAL MUTUAL LIFE INS						
PR20200717	1	7/17/20		PRIN. MUTUAL		11-00-0012	N	90.73	62186	7/24/20
PR20200717	2	7/17/20		PRIN. MUTUAL		15-00-0012	N	241.80	62186	7/24/20
PR20200717	3	7/17/20		PRIN. MUTUAL		21-00-0012	N	41.97	62186	7/24/20
				PRINCIPAL MUTUAL LIFE INS				374.50		

				3810 RODRIGUEZ, LISA						
GEN20-296	1	7/30/20		REIMBURSE CONNECTION FEE		15-00-0569		10.25	62224	8/03/20
GEN20-296	2	7/30/20		REIMBURSE CONNECTION FEE		21-00-0569		10.00	62224	8/03/20
				RODRIGUEZ, LISA				20.25		

				1682 S & B MOTELS						
GEN20-294	1	8/03/20		SALES TAX REIMB		28-01-2040		2006.18	62225	8/03/20
				S & B MOTELS				2006.18		

				407 SALINA SUPPLY COMPANY						
S100173488.001	1	7/10/20		MYERS WATER PUMP-ROSEWOOD PARK		11-15-3120		797.47	62226	8/03/20
S100174172.001	1	7/10/20		BUSHINGS/PIPE		21-40-3060		211.17	62226	8/03/20
S100174172.002	1	7/13/20	18778	SCH80 PVC CROSS/4"SPEARS		21-40-3060		98.38	62226	8/03/20
				SALINA SUPPLY COMPANY				1107.02		

				2265 SCHERMERHORN, KATHY						
GEN20-290	1	8/03/20		ANIMAL CONTROL AUGUST		11-05-2140	M	1500.00	62227	8/03/20
				SCHERMERHORN, KATHY				1500.00		

				413 SCHLOSSER, INC.						
72227	1	7/01/20		14TH & CALDWELL		11-11-4050		442.00	62228	8/03/20
72246	1	7/06/20		7TH & BROADWAY		21-42-3050		342.00	62228	8/03/20
72285	1	7/14/20		12TH & BROADWAY		21-42-3050		302.00	62228	8/03/20
72314	1	7/17/20		14TH & CALDWELL		11-11-4050		240.00	62228	8/03/20
72327	1	7/21/20		14TH & CALDWELL		11-11-4050		315.00	62228	8/03/20
72333	1	7/22/20		14TH & TEXAS		11-11-4050		1570.00	62228	8/03/20
				SCHLOSSER, INC.				3211.00		

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				

2801 SHAMROCK FOODS COMPANY										
20681406	1	7/13/20	18014	CONCESSIONS		11-25-3130		359.18	62229	8/03/20
20695505	1	7/20/20	18017	POOL CONCESSIONS		11-25-3130		63.40	62229	8/03/20
20695505	2	7/20/20	18017	POOL CLEANING SUPPLIES		11-25-3120		305.26	62229	8/03/20

								727.84		
421 SHARE CORPORATION										
137627	1	7/10/20	18731	ORACLE DISINFECTANT		15-40-3120		291.69	62230	8/03/20

								291.69		
424 SHERMAN CO SHERIFF - BAST										
GEN20-291	1	7/13/20	19050	INMATE HOUSING		11-03-2230	M	120.00	62231	8/03/20

								120.00		
2443 SHERMAN CO STOCK CAR ASSO										
135	1	7/20/20		FAIR RACE SPONSORSHIP		11-21-4030		1500.00	62232	8/03/20

								1500.00		
450 SHORES BUMPER TO BUMPER,										
171560	1	6/26/20		CLAMP/ELECTRICAL BOX/SWITCH		15-42-3050		23.89	62235	8/03/20
171561	1	6/26/20		ROTORY PUMP		15-40-3060		103.50	62235	8/03/20
171582	1	6/26/20		COUPLER/TFE PASTE/WET SET PACK		15-40-3120		28.31	62235	8/03/20
171599	1	6/26/20		ROMEX 12/3		15-42-3050		50.13	62235	8/03/20
171660	1	6/26/20		SCREWS		11-07-3120		3.96	62235	8/03/20
172006	1	6/30/20	18939	GRABBERX2/GLOVES/TOWELS		11-15-3120		51.24	62235	8/03/20
172008	1	6/30/20	18939	SILICONE SPRAY/WD-40		11-15-3120		7.28	62235	8/03/20
172071	1	6/30/20		30A FUSE		15-42-3120		2.82	62235	8/03/20
172551	1	7/01/20	18953	HYDRAULIC FILTER #22		21-42-3060		44.69	62235	8/03/20
172819	1	7/07/20		GLOVES/NIPPLE		15-40-3120		21.34	62235	8/03/20
172828	1	7/07/20		2" NIPPLE/ELBOW		15-40-3060		21.34	62235	8/03/20
172904	1	7/07/20	18941	SILICONE-BLUE WATER SLIDE		11-25-3060		5.39	62235	8/03/20
172951	1	7/08/20		OZZY JUICE/MULTILAYER		15-40-3060		114.95	62235	8/03/20
173265	1	7/10/20		PIGTAIL LAMPHOLDER		15-42-3120		19.59	62235	8/03/20
173304	1	7/10/20		SPRAYER/SUPER DEGREASER		11-11-3120		34.08	62235	8/03/20
173334	1	7/10/20	18944	SANITIZER/TRASH BAGS/LN SPLICE		11-15-3120		42.61	62235	8/03/20
173396	1	7/11/20		WET SET CEMENT/PRIMER		11-19-3120		35.98	62235	8/03/20
173498	1	7/13/20	18013	2 GALLON SPRAYER		11-25-3120		17.99	62235	8/03/20
173574	1	7/13/20	18961	BATTERY CABLE		11-11-3060		9.00	62235	8/03/20
173653	1	7/14/20	18945	12 QTS 10W30 OIL		11-15-3070		34.32	62235	8/03/20
173653	2	7/14/20	18945	OIL FILTER X 2/FLANGE NUT		11-15-3060		9.00	62235	8/03/20
173805	1	7/15/20		CUTTING WHEEL		11-11-3120		55.08	62235	8/03/20
173826	1	7/15/20		GLOVES		11-25-3120		23.98	62235	8/03/20
173827	1	7/15/20		GALVANIZED PLUG		21-42-3050		5.69	62235	8/03/20
173829	1	7/15/20		BUTANE/TORCH		15-40-3060		45.75	62235	8/03/20
173851	1	7/15/20		CONDUIT/COUPLE/ADAPT WELL #11		21-42-3050		51.22	62235	8/03/20
173996	1	7/16/20	18947	FLAT STRAPS/ELEVATOR BOLT		38-01-4010		3.59	62235	8/03/20
174095	1	7/17/20	18964	WHEEL BEARING-HONEY WAGON		23-41-3060		163.51	62235	8/03/20
174111	1	7/17/20		COUPLER-#22 AIR COMPRESSER		21-42-3060		27.19	62235	8/03/20
174451	1	7/20/20	18965	WIRE BRUSH/WELDING WIRE		11-11-3020		64.57	62235	8/03/20
174574	1	7/21/20	18966	BATTERY/OIL/FUEL FILTER #79		21-42-3060		165.65	62235	8/03/20

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				

				450 SHORES BUMPER TO BUMPER,						
174721	1	7/22/20		THERMOMETER/CLEANER/SQUEEGEE		15-40-3120		99.03	62235	8/03/20
174940	1	7/24/20		TRASH BAGS		11-11-3120		29.99	62235	8/03/20
175033	1	7/24/20		SHOWER SQUEEGE		15-40-3120		16.55	62235	8/03/20
175037	1	7/24/20		SHOP VAC		15-40-3020		130.79	62235	8/03/20

				SHORES BUMPER TO BUMPER,				1564.00		
				427 SHORES NAPA						
174410	1	7/20/20	18948	REPLACE SCREWS ON BENCHES ED		11-21-3030		9.38	62236	8/03/20
				SHORES NAPA				-----		
								9.38		
				432 SMITH AND LOVELESS, INC.						
146040	1	7/20/20	17448	VALVE GATE GASKETS SEWER		23-43-3060		1815.73	62237	8/03/20
				SMITH AND LOVELESS, INC.				-----		
								1815.73		
				1898 SPORER LAND DEVELOPMENT,						
7282020J	1	7/28/20		WELCOME CENTER PARKING LOT		38-01-4010		23220.00	62238	8/03/20
7282020J	2	7/28/20		WELCOME CENTER PARKING LOT		11-21-4050		9200.00	62238	8/03/20

				SPORER LAND DEVELOPMENT,				32420.00		
				3669 THE ANIMAL HOUSE VETERINA						
GEN20-292	1	7/23/20	19048	NELSON RABIES		11-05-2140		20.00	62239	8/03/20
GEN20-292	2	7/23/20	19048	WALMART EUTHANESIA		11-05-2140		45.00	62239	8/03/20
				THE ANIMAL HOUSE VETERINA				-----		
								65.00		
				2207 THE LIFEGUARD STORE, INC						
518032	1	7/10/20		GLOVES		11-25-3120		38.50	62240	8/03/20
				THE LIFEGUARD STORE, INC				-----		
								38.50		
				3788 TYLER TECHNOLOGIES INC						
130-14944	1	6/03/20	19045	CREDIT		11-03-2050		216.00-	62241	8/03/20
13014382	1	6/01/20	19045	ECITATION SCENE DOC PLATFORM		11-03-2050		5616.00	62241	8/03/20
				TYLER TECHNOLOGIES INC				-----		
								5400.00		
				2784 USD # 352						
GEN20-297	1	8/03/20		SCHOOL TAX JULY 20		11-02-2050		26822.72	62242	8/03/20
				USD # 352				-----		
								26822.72		
				2039 UTILITY SERVICE CO. INC						
509913	1	7/01/20		STANDPIPE DOWNTOWN TANK/ANNUAL		21-40-2140		9212.74	62243	8/03/20
				UTILITY SERVICE CO. INC				-----		
								9212.74		
				2895 VISION CARE DIRECT ADM.						
PR20200717	1	7/17/20		VISION CARE DIR		11-00-0012	N	156.30	62187	7/24/20
PR20200717	2	7/17/20		VISION CARE DIR		15-00-0012	N	96.79	62187	7/24/20

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				

				2895 VISION CARE DIRECT ADM.						
PR20200717	3	7/17/20		VISION CARE DIR		21-00-0012	N	4.89	62187	7/24/20
PR20200717	4	7/17/20		VISION CARE DIR		23-00-0012	N	9.78	62187	7/24/20
				VISION CARE DIRECT ADM.				267.76		

				640 WAL*MART						
013046	1	8/03/20		POOL SUPPLIES		11-25-3120		14.39	62246	8/03/20
01908	1	6/26/20		WALL CLOCK/ORGANIZER		11-21-3120		17.72	62246	8/03/20
02418	1	6/29/20		POOL CLEANING SUPPLIES		11-25-3120		12.25	62246	8/03/20
02418	2	6/29/20		POOL CONCESSIONS		11-25-3130		40.24	62246	8/03/20
02873	1	6/23/20		POOL CONCESSIONS		11-25-3130		25.28	62246	8/03/20
02882	1	6/17/20		CONCESSIONS		11-25-3130		29.88	62246	8/03/20
03434	1	6/22/20		POOL CONCESSIONS		11-25-3130		15.70	62246	8/03/20
03434	2	6/22/20		POOL CLEANING SUPPLIES		11-25-3120		25.77	62246	8/03/20
03542	1	7/06/20		OFFICE SUPPLIES		15-44-3120		60.80	62246	8/03/20
04494	1	7/09/20		LABELS		15-44-3120		8.88	62246	8/03/20
04701	1	7/10/20		LIGHT BULB		15-42-3120		18.44	62246	8/03/20
04752	1	6/25/20		POOL CONCESSIONS		11-25-3130		32.35	62246	8/03/20
04752	2	6/25/20		POOL CLEANING SUPPLIES		11-25-3120		26.80	62246	8/03/20
05409	1	6/16/20		GATORADE		15-40-3120		32.59	62246	8/03/20
05512	1	7/12/20		POOL CONCESSIONS		11-25-3130		19.92	62246	8/03/20
05512	2	7/12/20		POOL CLEANING SUPPLIES		11-25-3120		27.11	62246	8/03/20
06317	1	6/16/20		CONCESSIONS		11-25-3130		4.76	62246	8/03/20
06317	2	6/16/20		CLEANING SUPPLIES		11-25-3120		4.33	62246	8/03/20
06362	1	6/30/20		7 PK MAILERS		11-03-3120		8.44	62246	8/03/20
06500	1	6/17/20		FILTERS/WD-40/FILL VALVE		21-40-3120		79.40	62246	8/03/20
06763	1	7/02/20		POOL CONCESSIONS		11-25-3130		14.94	62246	8/03/20
07115	1	6/21/20	18098	POOL SUPPLIES		11-25-3120		37.12	62246	8/03/20
07341	1	6/22/20		CLEANING SUPPLIES		15-40-3120		51.30	62246	8/03/20
07505	1	6/23/20		WELCOME CENTER SUPPLIES		11-21-3120		23.48	62246	8/03/20
07744	1	7/07/20		POOL CONCESSIONS		11-25-3130		15.70	62246	8/03/20
07744	2	7/07/20		POOL CLEANING SUPPLIES		11-25-3120		38.04	62246	8/03/20
07897	1	6/26/20		POOL SUPPLIES		11-25-3120		13.96	62246	8/03/20
07897	2	6/26/20		POOL CONCESSIONS		11-25-3130		24.90	62246	8/03/20
08439	1	6/30/20		CLEANING SUPPLIES		11-17-3120		20.87	62246	8/03/20
08593	1	7/01/20		GATORADE/CLEANING SUPPLIES		15-40-3120		95.21	62246	8/03/20
08620	1	7/01/20		POOL CONCESSIONS		11-25-3130		26.92	62246	8/03/20
08620	2	7/01/20		POOL SUPPLIES		11-25-3120		33.26	62246	8/03/20
09832	1	7/08/20		POOL CLEANING SUPPLIES		11-25-3120		42.83	62246	8/03/20
				WAL*MART				943.58		

				1854 WEIS FIRE & SAFETY						
182137	1	7/16/20		4500 PSI DURALITE 15 CARBON X5		11-07-4010		3206.50	62247	8/03/20
				WEIS FIRE & SAFETY				3206.50		

				***** REPORT TOTAL *****				1577537.54		

JRNL ID/ ACCOUNT NUMBER	OTHER NUMBER/ ACCOUNT TITLE	OTHER REFERENCE/ REFERENCE	DEBIT	CREDIT	BANK #
PAYROLL					
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPE GEN	5,072.84		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		5,072.84	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	3,491.21		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		3,491.21	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	757.93		
21-00-0001	WATER CASH	SS/MED EMPE WAT		757.93	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	256.57		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		256.57	1
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPE GEN	5,072.84		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		5,072.84	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	3,491.21		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		3,491.21	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	757.93		
21-00-0001	WATER CASH	SS/MED EMPE WAT		757.93	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	256.57		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		256.57	1
11-00-0011	GENERAL EMP TAX A/P	FED TAX GEN	5,088.28		
11-00-0001	GENERAL OPERATING CASH	FED TAX GEN		5,088.28	1
15-00-0011	ELECTRIC EMP TAX A/P	FED TAX ELE	6,985.96		
15-00-0001	ELECTRIC CASH	FED TAX ELE		6,985.96	1
21-00-0011	WATER EMP TAX A/P	FED TAX WAT	948.89		
21-00-0001	WATER CASH	FED TAX WAT		948.89	1
23-00-0011	SEWER EMP TAX A/P	FED TAX SEW	205.64		
23-00-0001	SEWER CASH	FED TAX SEW		205.64	1
11-00-0011	GENERAL EMP TAX A/P	STATE TAX GEN	2,284.14		
11-00-0001	GENERAL OPERATING CASH	STATE TAX GEN		2,284.14	1
15-00-0011	ELECTRIC EMP TAX A/P	STATE TAX ELE	2,130.10		
15-00-0001	ELECTRIC CASH	STATE TAX ELE		2,130.10	1
21-00-0011	WATER EMP TAX A/P	STATE TAX WAT	471.96		
21-00-0001	WATER CASH	STATE TAX WAT		471.96	1
23-00-0011	SEWER EMP TAX A/P	STATE TAX SEW	119.05		
23-00-0001	SEWER CASH	STATE TAX SEW		119.05	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 7/21	3,126.38		
07-00-0001	SELF INSUR CASH	STOP LOSS 7/21		3,126.38	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 7/28	6,742.07		
07-00-0001	SELF INSUR CASH	STOP LOSS 7/28		6,742.07	1
		Journal Total :	47,259.57	47,259.57	
		Sub Total	47,259.57	47,259.57	
		** Report Total **	47,259.57	47,259.57	

FUND	NAME	DEBITS	CREDITS
07	SELF INSURANCE	9,868.45	9,868.45
11	GENERAL	17,518.10	17,518.10
15	ELECTRIC UTILITY	16,098.48	16,098.48
21	WATER UTILITY	2,936.71	2,936.71
23	SEWER UTILITY	837.83	837.83
TOTALS		47,259.57	47,259.57

** Transactions affected cash may need to be entered in Bank Rec! **
** Review transactions that have a number in the Bank # column. **

ACCOUNT NUMBER	ACCOUNT TITLE	DEBITS	CREDITS	NET
07-00-0001	SELF INSUR CASH	.00	9,868.45	9,868.45-
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	9,868.45	.00	9,868.45
11-00-0001	GENERAL OPERATING CASH	.00	17,518.10	17,518.10-
11-00-0011	GENERAL EMP TAX A/P	17,518.10	.00	17,518.10
15-00-0001	ELECTRIC CASH	.00	16,098.48	16,098.48-
15-00-0011	ELECTRIC EMP TAX A/P	16,098.48	.00	16,098.48
21-00-0001	WATER CASH	.00	2,936.71	2,936.71-
21-00-0011	WATER EMP TAX A/P	2,936.71	.00	2,936.71
23-00-0001	SEWER CASH	.00	837.83	837.83-
23-00-0011	SEWER EMP TAX A/P	837.83	.00	837.83
TRANSACTION TOTALS		47,259.57	47,259.57	.00

PAYROLL REGISTER

ORDINANCE #2020-P15

7/24/2020

<u>DEPARTMENT</u>	<u>GROSS PAY</u>
GENERAL	67,409.85
ELECTRIC	46,290.12
WATER	10,069.37
SEWER	3,402.89
TOTAL	<u>127,172.23</u>

PASSED AND SIGNED THIS _____ DAY OF _____, 2020

CITY CLERK

MAYOR



RESOLUTION NO. 1567

A RESOLUTION FINDING THAT THE STRUCTURE LOCATED AT 1521 KANSAS AVE., GOODLAND, KANSAS, IS UNSAFE OR DANGEROUS AND DIRECTING THAT THE STRUCTURE BE REPAIRED OR REMOVED AND THE PREMISES BE MADE SAFE AND SECURE

WHEREAS, the Enforcing Officer of the City of Goodland, Kansas, did on the 15th day of June, 2020, file with the governing body of said city, a statement in writing that the structure, hereinafter described, was unsafe and dangerous; and

WHEREAS, the governing body did by Resolution No. 1566, dated the 15th day of June, 2020, fix the time and place of a hearing at which the owner, his or her agent, and lienholders, any occupants and all other parties of interest of such structure could appear and show cause why such structure should not be condemned and ordered repaired or demolished, and provided for giving notice thereof as provided by law; and,

WHEREAS, on the 3rd day of August, 2020, the governing body did conduct the hearing scheduled in Resolution No. 1566 and took evidence from the parties in attendance.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GOODLAND, KANSAS:

SECTION 1. The governing body hereby finds that the structure located at:

A tract of land described as that part of parcel lying in the C.K.&N. Addition to the City of Goodland, Kansas, situated on the South east Quarter (SE/4) of Section Nineteen (19), Township Eight (8) South, Range Thirty-nine (39), W of the 6th P.M. more particularly described as: Commencing at a point on the southwest corner of Lot Five (5) in Block (11) in the C.K. & N. Addition to the City of Goodland, Kansas; thence across the alley West to a given point; thence North parallel with said alley 120 feet; thence West 60 feet, more or less to the East side of Voltaire Avenue; thence South and parallel with said Voltaire Avenue 120 feet; thence East to the point of Beginning.

also known as 1521 Kansas Ave., is unsafe and dangerous and directs that such structure is to be repaired and the premises made safe and secure.

SECTION 2. The owner of such structure is hereby directed to commence the repair of the property within thirty (30) days of August 3, 2020. Provided that upon due application by the owner and for good cause shown, the governing body, in its sole discretion, may grant the owner additional time to complete the repairs to the property.

SECTION 3. If the owner fails to commence the repair of the structure within the time stated, or any additional time granted by the governing body, or fails to diligently prosecute the same until the work is completed, the governing body will cause the structure to be razed and removed and the costs of razing and removing, less salvage, if any, shall be collected in the manner provided by K.S.A. 12-1,115, and amendments thereto or shall be assessed as special assessments against the lot or parcel of land upon which the structure is located or both, all as provided by law.

BE IT FURTHER RESOLVED, that if the owner fails to commence the repair of the structure within the time provided herein or fails to diligently prosecute the same, the governing body may take such further action as it deems necessary to raise and remove the structure without further notice to the owner or other parties in interest.

PASSED AND ADOPTED this 3rd day of August, 2020 by the Governing Body of the City of Goodland, Kansas.

John Garcia, Mayor

ATTEST:

Mary P. Volk, City Clerk

CITY OF GOODLAND
Goodland, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2019

City of Goodland, Kansas

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City Commissioners
City of Goodland
Goodland, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the City of Goodland, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Goodland, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Goodland, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

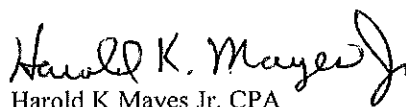
Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City of Goodland as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 10, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
June 1, 2020

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year ended December 31, 2019

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Governmental Type Funds			
General Fund	\$ 627,347.59	\$ 0.00	\$ 3,072,035.91
Special Purpose Funds			
Economic Development	16,379.68	0.00	0.00
Cemetery Improvement	235,248.82	7,400.00	15,700.22
Special Highway	122,478.90	0.00	120,467.88
Self Insurance	191,232.46	0.00	516,809.72
Airport	328,901.59	0.00	36,617.16
Library	(0.00)	0.00	176,706.43
Municipal Court Diversion Fee	12,239.50	0.00	2,308.67
Vehicle Inspections (VIN)	21,380.22	0.00	12,824.99
Special Park and Recreation	17,270.50	0.00	8,472.06
Municipal Equipment Reserve	1,798,395.59	0.00	483,211.83
Capital Improvement Reserve	3,631,163.04	0.00	597,668.05
Efficiency KS Project	0.00	0.00	1,645.56
Insurance Proceeds	8,179.75	0.00	6,976.09
Employee Benefit	102,739.63	0.00	720,264.84
Library Employee Benefit	0.00	0.00	47,582.23
	<u>6,485,609.68</u>	<u>7,400.00</u>	<u>2,747,255.73</u>
Bond and Interest			
Bond and Interest	<u>43,266.22</u>	<u>0.00</u>	<u>280,090.26</u>
Capital Projects			
Grant Improvement Reserve	248,455.76	0.00	82,026.57
C.I.D. Project	0.00	0.00	64,645.56
Airport Improvement	0.00	0.00	6,667.50
Water System Improvements	132,652.86	0.00	2,402.36
Street Improvement Project	99,607.35	0.00	26,071.82
	<u>480,715.97</u>	<u>0.00</u>	<u>181,813.81</u>
Business Funds			
Operating			
Electric Utility	374,150.12	0.00	6,441,747.24
Water Utility	451,338.26	0.00	1,114,056.55
Sewer Utility	152,723.73	0.00	467,795.66
Solid Waste	90,099.48	0.00	505,223.65
Reserve			
Electric Utility	737,499.97	0.00	164,691.13
Water Utility	189,098.01	0.00	104,071.92
Sewer Utility	105,597.78	0.00	132,732.72
	<u>2,100,507.35</u>	<u>0.00</u>	<u>8,930,318.87</u>

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Unencumbered Cash Balance End of Year</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance End of Year</u>
\$ 3,050,409.24	\$ 648,974.26	\$ 40,311.45	\$ 689,285.71
16,063.00	316.68	0.00	316.68
9,869.38	248,479.66	0.00	248,479.66
124,888.29	118,058.49	0.00	118,058.49
448,084.34	259,957.84	0.00	259,957.84
6,667.50	358,851.25	0.00	358,851.25
176,706.43	0.00	0.00	0.00
4,625.08	9,923.09	3,900.00	13,823.09
11,209.71	22,995.50	95.00	23,090.50
4,973.89	20,768.67	0.00	20,768.67
221,528.31	2,060,079.11	53,310.03	2,113,389.14
393,886.02	3,834,945.07	139.60	3,835,084.67
1,645.56	0.00	0.00	0.00
15,155.84	0.00	0.00	0.00
681,580.08	141,424.39	6,351.48	147,775.87
47,582.23	0.00	0.00	0.00
<u>2,164,465.66</u>	<u>7,075,799.75</u>	<u>63,796.11</u>	<u>7,139,595.86</u>
<u>284,312.50</u>	<u>39,043.98</u>	<u>0.00</u>	<u>39,043.98</u>
274,831.60	55,650.73	0.00	55,650.73
64,645.56	0.00	0.00	0.00
28,875.00	(22,207.50)	28,875.00	6,667.50
45,672.96	89,382.26	0.00	89,382.26
1,691.19	123,987.98	415,100.68	539,088.66
<u>415,716.31</u>	<u>246,813.47</u>	<u>443,975.68</u>	<u>690,789.15</u>
6,281,256.93	534,640.43	302,183.97	836,824.40
1,270,579.29	294,815.52	10,309.91	305,125.43
510,307.18	110,212.21	3,749.30	113,961.51
493,410.00	101,913.13	0.00	101,913.13
203,000.00	699,191.10	0.00	699,191.10
50,000.00	243,169.93	0.00	243,169.93
50,000.00	188,330.50	0.00	188,330.50
<u>8,858,553.40</u>	<u>2,172,272.82</u>	<u>316,243.18</u>	<u>2,488,516.00</u>

The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH**

For the Year ended December 31, 2019

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Trust Funds			
Museum Endowment Fund	\$ 106,159.51	\$ 0.00	\$ 6,593.56
Law Enforcement Trust	18,530.62	0.00	915.13
	<u>124,690.13</u>	<u>0.00</u>	<u>7,508.69</u>
	\$ <u>9,862,136.94</u>	<u>7,400.00</u>	\$ <u>15,219,023.27</u>

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Unencumbered Cash Balance End of Year</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance End of Year</u>
\$ 0.00	\$ 112,753.07	\$ 0.00	\$ 112,753.07
<u>6,215.68</u>	<u>13,230.07</u>	<u>0.00</u>	<u>13,230.07</u>
<u>6,215.68</u>	<u>125,983.14</u>	<u>0.00</u>	<u>125,983.14</u>
<u>\$ 14,779,672.79</u>	<u>\$ 10,308,887.42</u>	<u>\$ 864,326.42</u>	<u>\$ 11,173,213.84</u>

Cash balance consisting of

Balance on deposit

Checking, money market accounts & petty cash	\$ 3,954,835.25
Checking - Municipal Court & Alcohol Fund	2,497.11
Investments	<u>7,447,673.91</u>

Total cash	11,405,006.27
Agency Funds Per Schedule 3	<u>(231,792.43)</u>

Total cash (excluding agency funds)	<u>\$ 11,173,213.84</u>
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The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE A. MUNICIPAL REPORTING ENTITY

The City of Goodland is a municipal corporation governed by an elected five member commission. This financial statement presents the City of Goodland (the municipality). It does not contain any of its related municipal entities (entities for which the government is considered to be financially accountable). The related municipal entity is described below and has its own reporting in its own audited financial statement. It is legally separate from the city. The related municipal entity has a December 31 year end.

Related Municipal Entity

The Library provides reading and research materials for the residents of the City. The Board members for the Library are appointed by the City Commission. The Library is not a separate taxing entity by state statutes, so the City levies taxes for the Library's operations.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.).

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE C. BASIS OF ACCOUNTING – continued

City of Goodland, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Municipal Equipment Reserve	Capital Improvement Reserve
Efficiency KS Project	Insurance Proceeds
Grant Improvement Reserve	C.I.D. Project
Airport Improvement	Water System Improvements
Electric Utility Reserve	Water Utility Reserve
Sewer Utility Reserve	Museum Endowment

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the City or in an adjoining City if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. The City rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2019.

At December 31, 2019, the carrying amount of the City's bank deposits was \$11,405,006.27 (which includes petty cash funds) and the bank balance was \$11,542,182.60. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$1,000,000.00 was covered by federal depository insurance, and \$10,542,182.60 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The City had no such investments at year end.

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The City has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All full-time employees of the City are eligible to participate in the plan beginning the first day of the month following employment.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

Compensated Absences: All employees of the City, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, cumulative to one hundred and twenty days. Sick leave cannot be used for vacation leave and at termination or retirement will be paid at one-half normal pay. All regular employees with at least one year of service are entitled to paid vacation time. Such leave is granted each year of employment and may be accrued up to two times the annual authorized vacation time. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. For the year ended December 31, 2019, vacation payouts for terminated employees was \$15,908.94 and sick leave payouts for terminated employees was \$13,542.45.

As of December 31, 2019, the estimated amount of liability for the vested portion of unused sick leave is \$211,917.86 and accumulated vacation leave is \$175,213.36. Unpaid sick pay and vacation leave are not accrued in the accompanying financial statements.

NOTE G. DEFINED BENEFIT PENSION PLAN

Plan description - The City of Goodland participates in the Kansas Public Employees Retirement System (KPERs) a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas Law establishes and amends benefit provisions. KPERs issues a publically available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1 and KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City of Goodland were \$228,007.55 for the year ended December 31, 2019.

Net Pension Liability - At December 31, 2019, the City of Goodland's proportionate share of the collective net pension liability reported by KPERs was \$1,763,498.00. The net pension liability was measured as of June 30, 2019, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City of Goodland's proportion of the net pension liability was based on the ratio of the City of Goodland's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT
December 31, 2019

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity
Bonds:				
Series 2016	2.00-3.00%	7/14/2016	3,650,000.00	9/1/2036
Series 2017	2.00-3.00%	5/18/2017	2,435,000.00	9/1/2027

	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Bonds:						
Series 2016	\$ 3,650,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,650,000.00	\$ 85,138.00
Series 2017	<u>2,275,000.00</u>	<u>0.00</u>	<u>225,000.00</u>	<u>(225,000.00)</u>	<u>2,050,000.00</u>	<u>59,313.00</u>
	<u>\$ 5,925,000.00</u>	<u>\$ 0.00</u>	<u>\$ 225,000.00</u>	<u>\$ (225,000.00)</u>	<u>\$ 5,700,000.00</u>	<u>\$ 144,451.00</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year					
	2020	2021	2022	2023	2024	2025-2029
Principal:						
Series 2016	\$ 105,000.00	\$ 185,000.00	\$ 195,000.00	\$ 195,000.00	\$ 200,000.00	\$ 1,065,000.00
Series 2017	<u>235,000.00</u>	<u>240,000.00</u>	<u>245,000.00</u>	<u>250,000.00</u>	<u>260,000.00</u>	<u>820,000.00</u>
Total principal	<u>\$ 340,000.00</u>	<u>\$ 425,000.00</u>	<u>\$ 440,000.00</u>	<u>\$ 445,000.00</u>	<u>\$ 460,000.00</u>	<u>\$ 1,885,000.00</u>

	Year		
	2030-2034	2035-2039	Total
Principal:			
Series 2016	\$ 1,185,000.00	\$ 520,000.00	\$ 3,650,000.00
Series 2017	<u>0.00</u>	<u>0.00</u>	<u>2,050,000.00</u>
Total principal	<u>\$ 1,185,000.00</u>	<u>\$ 520,000.00</u>	<u>\$ 5,700,000.00</u>

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE H. LONG-TERM DEBT – continued

	Year					
	2020	2021	2022	2023	2024	2025-2029
Interest:						
Series 2016	\$ 85,138.00	\$ 83,037.00	\$ 79,338.00	\$ 75,437.00	\$ 71,538.00	\$ 295,887.00
Series 2017	54,812.00	49,525.00	44,125.00	38,000.00	31,750.00	49,650.00
Total interest	\$ 139,950.00	\$ 132,562.00	\$ 123,463.00	\$ 113,437.00	\$ 103,288.00	\$ 345,537.00
	Year					
	2030-2034	2035-2039	Total			
Interest:						
Series 2016	\$ 177,163.00	\$ 23,550.00	\$ 891,088.00			
Series 2017	0.00	0.00	267,862.00			
Total interest	\$ 177,163.00	\$ 23,550.00	\$ 1,158,950.00			

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2019, the statutory limit for the City was \$9,673,079.70 providing a debt margin of \$3,973,079.70 after removing debt exempt from the limitation.

NOTE I. LEASES

The City had the following leases as of December 31, 2019.

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity
PD Vehicles 1	1.49%	5/1/2015	\$ 89,419.32	1/15/2019
PD Vehicles 2	3.79%	1/11/2018	70,821.91	1/21/2021
Welcome Center	2.67%	2/20/2018	69,000.00	2/20/2028

	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
PD Vehicles 1	\$ 30,525.81	\$ 0.00	\$ 30,525.81	\$ (30,525.81)	\$ 0.00	\$ 2,298.19
PD Vehicles 2	70,821.91	0.00	0.00	0.00	70,821.91	0.00
Welcome Center	69,000.00	0.00	6,111.62	(6,111.62)	62,888.38	1,842.30
	\$ 170,347.72	\$ 0.00	\$ 36,637.43	\$ (36,637.43)	\$ 133,710.29	\$ 4,140.49

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE I. LEASES – continued

Current maturities of leases and interest for the next five years and in five year increments through maturity are as follows:

	Year				
	2020	2021	2022	2023	2024
Principal:					
PD Vehicles 2	\$ 34,752.40	\$ 36,069.51	\$ 0.00	\$ 0.00	\$ 0.00
Welcome Center	<u>6,274.81</u>	<u>6,438.20</u>	<u>6,614.22</u>	<u>6,790.85</u>	<u>6,972.14</u>
Total principal	<u>\$ 41,027.21</u>	<u>\$ 42,507.71</u>	<u>\$ 6,614.22</u>	<u>\$ 6,790.85</u>	<u>\$ 6,972.14</u>

	Year		
	2025-2029	2030-2034	Total
Principal:			
PD Vehicles 2	\$ 0.00	\$ 0.00	\$ 70,821.91
Welcome Center	<u>29,798.16</u>	<u>0.00</u>	<u>62,888.38</u>
Total principal	<u>\$ 29,798.16</u>	<u>\$ 0.00</u>	<u>\$ 133,710.29</u>

	Year				
	2020	2021	2022	2023	2024
Interest:					
PD Vehicles 2	\$ 2,684.15	\$ 1,367.03	\$ 0.00	\$ 0.00	\$ 0.00
Welcome Center	<u>1,679.11</u>	<u>1,515.72</u>	<u>1,339.70</u>	<u>1,163.07</u>	<u>981.78</u>
Total interest	<u>\$ 4,363.26</u>	<u>\$ 2,882.75</u>	<u>\$ 1,339.70</u>	<u>\$ 1,163.07</u>	<u>\$ 981.78</u>

	Year		
	2025-2029	2030-2034	Total
Interest:			
PD Vehicles 2	\$ 0.00	\$ 0.00	\$ 4,051.18
Welcome Center	<u>2,017.54</u>	<u>0.00</u>	<u>8,696.92</u>
Total interest	<u>\$ 2,017.54</u>	<u>\$ 0.00</u>	<u>\$ 12,748.10</u>

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE J. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From:</u>	<u>To:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Airport	Airport Improvement	12-1118	\$ 6,667.50
Economic Development	General	12-1118	16,063.00
General	Capital Improvement Res	12-1118	37,000.00
General	Grant Improvement Res	12-1118	81,000.00
General	Municipal Equipment Res	12-1117	93,066.00
Electric Utility	General	12-825d	500,000.00
Electric Utility	Capital Improvement Res	12-1118	125,000.00
Electric Utility	Municipal Equipment Res	12-1117	167,500.00
Electric Utility	Electric Reserve	12-825d	150,000.00
Water Utility	Capital Improvement Res	12-1118	300,000.00
Water Utility	Municipal Equipment Res	12-1117	120,300.00
Water Utility	General	12-825d	125,000.00
Water Utility	Water Reserve	12-825d	100,000.00
Sewer Utility	Electric Utility	12-825d	25,000.00
Sewer Utility	Capital Improvement Res	12-1118	10,000.00
Sewer Utility	Municipal Equipment Res	12-1118	11,700.00
Sewer Utility	Sewer Reserve	12-825d	130,000.00
Sewer Utility	General	12-825d	125,000.00
Solid Waste	General	12-825d	30,000.00
Electric Reserve	Employee Benefits	12-1118	203,000.00
Water Utility Reserve	Employee Benefits	12-1118	50,000.00
Sewer Utility reserve	Employee Benefits	12-1118	50,000.00
			<u>\$ 2,456,296.50</u>

NOTE K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminated the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2019

NOTE L. OTHER INFORMATION - continued

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

It appears the Airport Improvement has a ending unencumbered cash violation, however the City has a grant receivable as of December 31, 2019 which cover the deficit in unencumbered cash.

Management is not aware of any other violations as of December 31, 2019.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through June 1, 2020, the date the financial statements were available to be issued.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

City of Goodland, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type funds					
General Fund	\$ 3,426,705.00	\$ 0.00	\$ 3,426,705.00	\$ 3,050,409.24	\$ (376,295.76)
Special Purpose Funds					
Economic Development	16,063.00	0.00	16,063.00	16,063.00	0.00
Cemetery Improvement	146,300.00	0.00	146,300.00	9,869.38	(136,430.62)
Special Highway	125,000.00	0.00	125,000.00	124,888.29	(111.71)
Self Insurance	625,000.00	0.00	625,000.00	448,084.34	(176,915.66)
Airport	347,059.00	0.00	347,059.00	6,667.50	(340,391.50)
Library	179,476.00	0.00	179,476.00	176,706.43	(2,769.57)
Municipal Court Diversion	8,500.00	0.00	8,500.00	4,625.08	(3,874.92)
Vehicle Identification (VIN)	14,200.00	0.00	14,200.00	11,209.71	(2,990.29)
Special Park and Recreation	20,000.00	0.00	20,000.00	4,973.89	(15,026.11)
Employee Benefit	821,700.00	0.00	821,700.00	681,580.08	(140,119.92)
Library Employee Benefit	48,438.00	0.00	48,438.00	47,582.23	(855.77)
Bond and Interest Funds					
Bond and Interest	309,313.00	0.00	309,313.00	284,312.50	(25,000.50)
Business Funds					
Operating					
Electric Utility	6,829,372.00	0.00	6,829,372.00	6,281,256.93	(548,115.07)
Water Utility	1,409,583.00	0.00	1,409,583.00	1,270,579.29	(139,003.71)
Sewer Utility	595,480.00	0.00	595,480.00	510,307.18	(85,172.82)
Solid Waste	565,300.00	0.00	565,300.00	493,410.00	(71,890.00)
Trust Funds					
Law Enforcement Trust	10,125.00	0.00	10,125.00	6,215.68	(3,909.32)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2019			Variance Over (Under)
	2018 Actual	Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 833,639.66	\$ 663,609.85	\$ 731,792.00	\$ (68,182.15)
Back tax collections	35,385.92	22,225.94	8,500.00	13,725.94
Motor vehicle tax	129,248.06	138,703.34	130,939.00	7,764.34
Excise tax	60.02	74.52	43.00	31.52
Sales tax	603,046.86	622,675.42	625,000.00	(2,324.58)
Sales tax - school district	283,906.95	296,606.21	325,000.00	(28,393.79)
Recreational vehicle tax	0.00	0.00	8,698.00	(8,698.00)
16/20M tax	0.00	0.00	1,618.00	(1,618.00)
Subtotal	<u>1,885,287.47</u>	<u>1,743,895.28</u>	<u>1,831,590.00</u>	<u>(77,378.72)</u>
Intergovernmental				
Liquor	10,509.70	8,472.06	10,000.00	(1,527.94)
FAA & NWS airport services	15,200.00	15,200.00	15,200.00	0.00
County pmts for cemetery	33,600.01	33,600.00	33,600.00	0.00
Recreation	47,927.20	42,530.03	41,000.00	1,530.03
City office rent	9,000.00	9,000.00	9,000.00	0.00
County pmts for fire	23,065.96	23,499.67	20,000.00	3,499.67
Subtotal	<u>139,302.87</u>	<u>132,301.76</u>	<u>128,800.00</u>	<u>3,501.76</u>
Licenses, fees and permits				
Franchise fees	116,847.68	113,087.61	115,000.00	(1,912.39)
Pet licenses	13,011.50	12,723.00	12,000.00	723.00
Occupational licenses	8,360.00	8,005.00	8,250.00	(245.00)
Other licenses	9,082.90	14,733.70	6,000.00	8,733.70
Subtotal	<u>147,302.08</u>	<u>148,549.31</u>	<u>141,250.00</u>	<u>7,299.31</u>
Charges for services				
Airport receipts	32,265.97	58,944.69	22,000.00	36,944.69
Public transportation	20,302.43	18,852.33	18,000.00	852.33
Water park receipts	38,505.28	46,102.96	36,500.00	9,602.96
Subtotal	<u>91,073.68</u>	<u>123,899.98</u>	<u>76,500.00</u>	<u>47,399.98</u>
Fines, forfeitures, penalties				
Fines and fees	63,565.55	44,079.73	60,000.00	(15,920.27)
Use of money and property				
Interest on investments	25,938.68	34,365.43	6,000.00	28,365.43

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts - continued				
Reimbursed expense	\$ 31,957.07	\$ 34,594.00	\$ 16,500.00	\$ 18,094.00
Miscellaneous	10,906.47	14,287.42	10,000.00	4,287.42
Subtotal	42,863.54	48,881.42	26,500.00	22,381.42
Operating transfers	792,398.00	796,063.00	796,063.00	0.00
Total cash receipts	3,187,731.87	3,072,035.91	3,066,703.00	15,648.91
Expenditures				
General Government				
Personal services	235,204.88	248,322.62	248,539.00	(216.38)
Contractual services	193,867.03	204,983.34	228,800.00	(23,816.66)
Commodities	41,361.96	29,823.58	37,750.00	(7,926.42)
Government school sales tax	283,906.95	296,606.21	325,000.00	(28,393.79)
Transfer to C.I.R.F.	53,000.00	3,000.00	3,000.00	0.00
Transfer to M.E.R.F.	66,189.00	0.00	0.00	0.00
Transfer to Grant Imp Fund	100,000.00	81,000.00	81,000.00	0.00
Transfer to Economic Dev	70,000.00	0.00	0.00	0.00
Subtotal	1,043,529.82	863,735.75	924,089.00	(60,353.25)
Police department				
Personal services	414,546.48	420,605.68	440,346.00	(19,740.32)
Contractual services	41,529.88	38,765.46	46,110.00	(7,344.54)
Commodities	46,621.18	44,128.83	49,200.00	(5,071.17)
Capital outlay	33,208.99	39,755.21	42,040.00	(2,284.79)
Transfer to C.E.R.F.	14,500.00	12,000.00	12,000.00	0.00
Transfer to M.E.R.F.	8,000.00	25,766.00	9,000.00	16,766.00
Subtotal	558,406.53	581,021.18	598,696.00	(17,674.82)
Municipal court				
Personal services	54,060.07	55,213.34	55,885.00	(671.66)
Contractual services	4,596.93	4,214.13	19,900.00	(15,685.87)
Commodities	981.49	801.98	3,000.00	(2,198.02)
Capital outlay	0.00	0.00	0.00	0.00
Subtotal	59,638.49	60,229.45	78,785.00	(18,555.55)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2019			Variance Over (Under)
	2018 Actual	Actual	Budget	
Expenditures - continued				
Animal Control				
Contractual services	\$ 42,055.99	\$ 46,347.16	\$ 48,450.00	\$ (2,102.84)
Commodities	124.78	130.20	200.00	(69.80)
Subtotal	<u>42,180.77</u>	<u>46,477.36</u>	<u>48,650.00</u>	<u>(2,172.64)</u>
Van Transportation				
Personal services	13,375.35	15,168.87	20,838.00	(5,669.13)
Contractual services	2,446.37	3,643.76	3,365.00	278.76
Commodities	7,074.74	5,309.96	11,200.00	(5,890.04)
Transfer to M.E.R.F.	0.00	0.00	700.00	(700.00)
Subtotal	<u>22,896.46</u>	<u>24,122.59</u>	<u>36,103.00</u>	<u>(11,980.41)</u>
Fire department				
Personal services	112,621.09	117,195.10	112,342.00	4,853.10
Contractual services	11,279.81	9,597.82	12,550.00	(2,952.18)
Commodities	33,870.85	28,184.19	35,700.00	(7,515.81)
Capital Outlay	14,667.00	14,836.00	15,000.00	(164.00)
Transfer to M.E.R.F.	58,500.00	52,000.00	52,000.00	0.00
Subtotal	<u>230,938.75</u>	<u>221,813.11</u>	<u>227,592.00</u>	<u>(5,778.89)</u>
Building inspection				
Personal services	35,836.34	28,894.84	38,514.00	(9,619.16)
Contractual services	32,458.63	58,882.63	68,850.00	(9,967.37)
Commodities	2,629.90	2,004.20	3,800.00	(1,795.80)
Transfer to M.E.R.F.	3,000.00	0.00	0.00	0.00
Subtotal	<u>73,924.87</u>	<u>89,781.67</u>	<u>111,164.00</u>	<u>(21,382.33)</u>
Streets and alleys				
Personal services	326,586.53	315,795.80	341,124.00	(25,328.20)
Contractual services	52,300.67	56,229.70	81,000.00	(24,770.30)
Commodities	174,070.23	145,563.90	196,500.00	(50,936.10)
Capital outlay	34,516.93	36,429.78	39,950.00	(3,520.22)
Transfer to C.I.R.F.	47,000.00	22,000.00	22,000.00	0.00
Transfer to M.E.R.F.	85,493.00	15,300.00	15,300.00	0.00
Subtotal	<u>719,967.36</u>	<u>591,319.18</u>	<u>695,874.00</u>	<u>(104,554.82)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

Expenditures - continued	2019			Variance Over (Under)
	2018 Actual	Actual	Budget	
Airport				
Contractual services	\$ 25,676.58	\$ 25,039.96	\$ 31,500.00	\$ (6,460.04)
Commodities	6,090.89	8,026.51	9,950.00	(1,923.49)
Capital outlay	2.03	7,841.05	8,000.00	(158.95)
Subtotal	<u>31,769.50</u>	<u>40,907.52</u>	<u>49,450.00</u>	<u>(8,542.48)</u>
Parks				
Personal services	105,868.56	102,896.95	127,913.00	(25,016.05)
Contractual services	3,036.19	3,141.24	4,750.00	(1,608.76)
Commodities	23,175.61	16,725.46	31,900.00	(15,174.54)
Capital Outlay	1,117.68	7,800.00	8,100.00	(300.00)
Subtotal	<u>133,198.04</u>	<u>130,563.65</u>	<u>172,663.00</u>	<u>(42,099.35)</u>
Museum				
Personal services	51,525.27	52,746.51	56,661.00	(3,914.49)
Contractual services	8,023.03	7,895.26	15,096.00	(7,200.74)
Commodities	7,843.22	8,976.94	15,300.00	(6,323.06)
Capital Outlay	6,995.00	2,917.00	3,200.00	(283.00)
Transfer to C.I.R.F.	0.00	0.00	0.00	0.00
Subtotal	<u>74,386.52</u>	<u>72,535.71</u>	<u>90,257.00</u>	<u>(17,721.29)</u>
Cemeteries				
Contractual services	47,835.14	44,541.16	43,650.00	891.16
Commodities	604.44	4,186.79	4,750.00	(563.21)
Subtotal	<u>48,439.58</u>	<u>48,727.95</u>	<u>48,400.00</u>	<u>327.95</u>
Recreation				
Contractual services	49,000.00	49,000.00	49,000.00	0.00
Commodities	2,083.82	1,861.34	7,000.00	(5,138.66)
Capital Outlay	0	0	2,500.00	(2,500.00)
Subtotal	<u>51,083.82</u>	<u>50,861.34</u>	<u>58,500.00</u>	<u>(7,638.66)</u>
IT Services				
Personal services	0.00	76,691.86	76,332.00	359.86
Contractual services	0.00	4,581.64	19,400.00	(14,818.36)
Commodities	0.00	2,656.98	4,100.00	(1,443.02)
Capital Outlay	0.00	46,536.84	63,500.00	(16,963.16)
Subtotal	<u>0.00</u>	<u>130,467.32</u>	<u>163,332.00</u>	<u>(32,864.68)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Steever Water Park				
Personal services	69,931.72	67,153.61	75,250.00	(8,096.39)
Contractual services	5,649.72	6,908.27	9,400.00	(2,491.73)
Commodities	21,323.90	23,783.58	37,000.00	(13,216.42)
Capital Outlay	0.00	0.00	1,500.00	(1,500.00)
Transfer to C.I.R.F.	14,000.00	0.00	0.00	0.00
Transfer to M.E.R.F.	10,000.00	0.00	0.00	0.00
Subtotal	<u>120,905.34</u>	<u>97,845.46</u>	<u>123,150.00</u>	<u>(25,304.54)</u>
Total expenditures and transfers subject to budget	\$ <u>3,211,265.85</u>	\$ <u>3,050,409.24</u>	\$ <u>3,426,705.00</u>	\$ <u>(376,295.76)</u>
Receipts over (under) expenditures	(23,533.98)	21,626.67		
Unencumbered cash, January 1	650,881.57	627,347.59		
Unencumbered cash, December 31	\$ <u>627,347.59</u>	\$ <u>648,974.26</u>		

City of Goodland, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
 ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Other				
Miscellaneous	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Use of money and property				
Interest on investments	515.66	0.00	2,000.00	(2,000.00)
Operating transfers	140,000.00	0.00	0.00	0.00
Total cash receipts	140,515.66	0.00	2,000.00	(2,000.00)
Expenditures				
Personal services	106,668.51	0.00	0.00	0.00
Contractual services	7,112.43	0.00	0.00	0.00
Commodities	1,579.77	0.00	0.00	0.00
Capital outlay	34,485.33	0.00	0.00	0.00
Transfers	35,623.00	16,063.00	16,063.00	0.00
Total expenditures subject to budget	185,469.04	16,063.00	16,063.00	0.00
Receipts over (under) expenditures	(44,953.38)	(16,063.00)		
Unencumbered cash, January 1	61,333.06	16,379.68		
Unencumbered cash, December 31	\$ 16,379.68	\$ 316.68		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
CEMETERY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Other				
Lot sales	\$ 1,600.00	\$ 3,750.00	\$ 1,500.00	\$ 2,250.00
Tree fund	0.00	150.00	0.00	150.00
Burial permit sales	6,100.00	6,200.00	5,500.00	700.00
Fence fund	160.36	223.71	100.00	123.71
Reimbursements	0.00	1,485.94	0.00	1,485.94
Subtotal	7,860.36	11,809.65	7,100.00	4,709.65
Use of money and property				
Interest on investments	2,911.05	3,890.57	1,800.00	2,090.57
Total cash receipts	10,771.41	15,700.22	\$ 8,900.00	\$ 6,800.22
Expenditures				
Building & land	70,500.00	9,369.38	\$ 106,300.00	\$ (96,930.62)
New Equipment	2,436.48	0.00	1,000.00	(1,000.00)
Supplies	21.00	0.00	0.00	0.00
Cemetery improvement - tree	0.00	500.00	4,800.00	(4,300.00)
Cemetery improvement - fence	0.00	0.00	34,200.00	(34,200.00)
Total expenditures subject to budget	72,957.48	9,869.38	\$ 146,300.00	\$ (136,430.62)
Receipts over (under) expenditures	(62,186.07)	5,830.84		
Cancelled Purchase Orders	0.00	7,400		
Unencumbered cash, January 1	297,434.89	235,248.82		
Unencumbered cash, December 31	\$ 235,248.82	\$ 248,479.66		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes				
Gas tax	\$ 120,413.90	\$ 120,467.88	\$ 119,000.00	\$ 1,467.88
Total cash receipts	<u>120,413.90</u>	<u>120,467.88</u>	<u>119,000.00</u>	<u>1,467.88</u>
Expenditures				
Reconstruction & maintenance	123,983.42	124,888.29	\$ 125,000.00	\$ (111.71)
Total expenditures subject to budget	<u>123,983.42</u>	<u>124,888.29</u>	<u>125,000.00</u>	<u>(111.71)</u>
Receipts over (under) expenditures	(3,569.52)	(4,420.41)		
Unencumbered cash, January 1	<u>126,048.42</u>	<u>122,478.90</u>		
Unencumbered cash, December 31	\$ <u>122,478.90</u>	\$ <u>118,058.49</u>		

City of Goodland, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
 SELF INSURANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Use of money and property				
Interest on investments	\$ 2,245.24	\$ 4,141.02	\$ 500.00	\$ 3,641.02
Other				
Miscellaneous	3,862.45	6,994.03	4,377.00	2,617.03
Operating Transfers	<u>549,554.24</u>	<u>505,674.67</u>	<u>671,796.00</u>	<u>(166,121.33)</u>
Total cash receipts	<u>555,661.93</u>	<u>516,809.72</u>	<u>\$ 676,673.00</u>	<u>\$ (159,863.28)</u>
Expenditures				
General Admin	<u>533,808.54</u>	<u>448,084.34</u>	<u>625,000.00</u>	<u>(176,915.66)</u>
Total expenditures and transfers subject to budget	<u>533,808.54</u>	<u>448,084.34</u>	<u>\$ 625,000.00</u>	<u>\$ (176,915.66)</u>
Receipts over (under) expenditures	21,853.39	68,725.38		
Unencumbered cash, January 1	<u>169,379.07</u>	<u>191,232.46</u>		
Unencumbered cash, December 31	\$ <u>191,232.46</u>	\$ <u>259,957.84</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
 AIRPORT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Back tax collections	\$ 77.20	\$ 39.16	\$ 0.00	\$ 39.16
Charges for services				
Hangar rentals	31,437.50	28,962.50	28,200.00	762.50
Use of money and property				
Interest on investments	4,090.12	6,952.97	750.00	6,202.97
Other				
Miscellaneous	840.24	662.53	950.00	(287.47)
Total cash receipts	<u>36,445.06</u>	<u>36,617.16</u>	<u>\$ 29,900.00</u>	<u>\$ 6,717.16</u>
Expenditures				
Capital outlay	0.00	0.00	\$ 347,059.00	\$ (347,059.00)
Operating transfers	<u>1,050.00</u>	<u>6,667.50</u>	<u>0.00</u>	<u>6,667.50</u>
Total expenditures and transfers subject to budget	<u>1,050.00</u>	<u>6,667.50</u>	<u>\$ 347,059.00</u>	<u>\$ (340,391.50)</u>
Receipts over (under) expenditures	35,395.06	29,949.66		
Unencumbered cash, January 1	<u>293,506.53</u>	<u>328,901.59</u>		
Unencumbered cash, December 31	<u>\$ 328,901.59</u>	<u>\$ 358,851.25</u>		

City of Goodland, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
 LIBRARY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 137,490.28	\$ 148,673.36	\$ 164,466.00	\$ (15,792.64)
Back tax collections	6,210.05	4,317.74	500.00	3,817.74
Motor vehicle tax	25,219.59	23,701.31	21,685.00	2,016.31
Excise tax	11.77	14.02	7.00	7.02
Recreational vehicle tax	0.00	0.00	1,441.00	(1,441.00)
16/20M tax	0.00	0.00	268.00	(268.00)
Total cash receipts	<u>168,931.69</u>	<u>176,706.43</u>	<u>\$ 188,367.00</u>	<u>\$ (11,660.57)</u>
Expenditures				
Library appropriation	<u>169,158.70</u>	<u>176,706.43</u>	<u>\$ 179,476.00</u>	<u>\$ (2,769.57)</u>
Subtotal	<u>169,158.70</u>	<u>176,706.43</u>	<u>179,476.00</u>	<u>(2,769.57)</u>
Total expenditures and transfers subject to budget	<u>169,158.70</u>	<u>176,706.43</u>	<u>\$ 179,476.00</u>	<u>\$ (2,769.57)</u>
Receipts over (under) expenditures	(227.01)	0.00		
Unencumbered cash, January 1	<u>227.01</u>	<u>(0.00)</u>		
Unencumbered cash, December 31	<u>\$ (0.00)</u>	<u>\$ 0.00</u>		

City of Goodland, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
MUNICIPAL COURT DIVERSION FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fines, forfeitures, penalties				
Fines and fees	\$ 2,348.60	\$ 2,067.40	\$ 3,500.00	\$ (1,432.60)
Use of money and property				
Interest on investments	156.73	241.27	50.00	191.27
Total cash receipts	<u>2,505.33</u>	<u>2,308.67</u>	<u>\$ 3,550.00</u>	<u>\$ (1,241.33)</u>
Expenditures				
Training	490.99	725.08	\$ 1,500.00	\$ (774.92)
Capital outlay	<u>233.00</u>	<u>3,900.00</u>	<u>7,000.00</u>	<u>(3,100.00)</u>
Total expenditures subject to budget	<u>723.99</u>	<u>4,625.08</u>	<u>\$ 8,500.00</u>	<u>\$ (3,874.92)</u>
Receipts over (under) expenditures	1,781.34	(2,316.41)		
Unencumbered cash, January 1	<u>10,458.16</u>	<u>12,239.50</u>		
Unencumbered cash, December 31	<u>\$ 12,239.50</u>	<u>\$ 9,923.09</u>		

City of Goodland, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
 VEHICLE INSPECTION (VIN) FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Charges for services				
VIN collections	\$ 11,060.00	\$ 12,360.00	\$ 12,000.00	\$ 360.00
Use of money and property				
Interest on investments	<u>238.77</u>	<u>464.99</u>	<u>100.00</u>	<u>364.99</u>
Total cash receipts	<u>11,298.77</u>	<u>12,824.99</u>	<u>\$ 12,100.00</u>	<u>\$ 724.99</u>
Expenditures				
Remittance to state	574.00	0.00	\$ 1,400.00	\$ (1,400.00)
Supplies	750.00	1,300.00	1,300.00	0.00
Training and schooling	2,619.00	3,585.00	4,000.00	(415.00)
Capital outlay	<u>5,656.98</u>	<u>6,324.71</u>	<u>7,500.00</u>	<u>(1,175.29)</u>
Total expenditures subject to budget	<u>9,599.98</u>	<u>11,209.71</u>	<u>\$ 14,200.00</u>	<u>\$ (2,990.29)</u>
Receipts over (under) expenditures	1,698.79	1,615.28		
Unencumbered cash, January 1	<u>19,681.43</u>	<u>21,380.22</u>		
Unencumbered cash, December 31	\$ <u>21,380.22</u>	\$ <u>22,995.50</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
 SPECIAL PARK AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Intergovernmental				
Local liquor tax	\$ 10,509.69	\$ 8,472.06	\$ 10,000.00	\$ (1,527.94)
Total cash receipts	<u>10,509.69</u>	<u>8,472.06</u>	<u>10,000.00</u>	<u>(1,527.94)</u>
Expenditures				
Capital outlay	<u>2,989.00</u>	<u>4,973.89</u>	<u>20,000.00</u>	<u>(15,026.11)</u>
Total expenditures subject to budget	<u>2,989.00</u>	<u>4,973.89</u>	<u>20,000.00</u>	<u>(15,026.11)</u>
Receipts over (under) expenditures	7,520.69	3,498.17		
Unencumbered cash, January 1	<u>9,749.81</u>	<u>17,270.50</u>		
Unencumbered cash, December 31	\$ <u>17,270.50</u>	\$ <u>20,768.67</u>		

City of Goodland, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
MUNICIPAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 19,293.16	\$ 38,373.38
Miscellaneous	<u>93,698.63</u>	<u>52,272.45</u>
Subtotal	112,991.79	90,645.83
Operating transfers	<u>545,716.54</u>	<u>392,566.00</u>
Total cash receipts	<u>658,708.33</u>	<u>483,211.83</u>
Expenditures		
Capital outlay		
General	157,035.95	102,690.69
Electric	8,150.71	92,122.62
Water	<u>0.00</u>	<u>26,715.00</u>
Total expenditures	<u>165,186.66</u>	<u>221,528.31</u>
Receipts over (under) expenditures	493,521.67	261,683.52
Unencumbered cash, January 1	<u>1,304,873.92</u>	<u>1,798,395.59</u>
Unencumbered cash, December 31	\$ <u><u>1,798,395.59</u></u>	\$ <u><u>2,060,079.11</u></u>

City of Goodland, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 49,317.04	\$ 75,673.70
Other		
Miscellaneous	357,768.60	49,994.35
Operating transfers	<u>801,863.00</u>	<u>472,000.00</u>
Total cash receipts	<u>1,208,948.64</u>	<u>597,668.05</u>
Expenditures		
Capital outlay		
General	180,066.19	271,795.33
Water	493,137.50	85,137.50
Electric	<u>245,008.04</u>	<u>36,953.19</u>
Total expenditures	<u>918,211.73</u>	<u>393,886.02</u>
Receipts over (under) expenditures	290,736.91	203,782.03
Unencumbered cash, January 1	<u>3,340,426.13</u>	<u>3,631,163.04</u>
Unencumbered cash, December 31	\$ <u><u>3,631,163.04</u></u>	\$ <u><u>3,834,945.07</u></u>

City of Goodland, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
 EFFICIENCY KS PROJECT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Loans for customers	\$ 1,645.56	\$ 1,645.56
Total cash receipts	<u>1,645.56</u>	<u>1,645.56</u>
Expenditures		
Contractual services	48.00	48.00
Loan repayments from customers	<u>1,597.56</u>	<u>1,597.56</u>
Total expenditures	<u>1,645.56</u>	<u>1,645.56</u>
Receipts over (under) expenditures	0.00	0.00
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>
Unencumbered cash, December 31	\$ <u><u>0.00</u></u>	\$ <u><u>0.00</u></u>

City of Goodland, Kansas

Schedule 2n

**SPECIAL PURPOSE FUNDS
INSURANCE PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Reimbursements		
Fire Insurance Proceeds Building Insurance	\$ 0.00	\$ 6,900.00
Interest on investment	<u>111.26</u>	<u>76.09</u>
Total cash receipts	<u>111.26</u>	<u>6,976.09</u>
Expenditures		
Fire Insurance Proceed Refunds	<u>0.00</u>	<u>15,155.84</u>
Total expenditures	<u>0.00</u>	<u>15,155.84</u>
Receipts over (under) expenditures	111.26	(8,179.75)
Unencumbered cash, January 1	<u>8,068.49</u>	<u>8,179.75</u>
Unencumbered cash, December 31	<u>\$ 8,179.75</u>	<u>\$ 0.00</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	\$ 164,337.24	\$ 372,353.06	\$ 411,952.00	\$ (39,598.94)
Back tax collections	9,694.60	7,124.85	1,500.00	5,624.85
Motor vehicle tax	35,870.44	29,481.76	25,921.00	3,560.76
Recreational vehicle tax	0.00	0.00	1,722.00	(1,722.00)
16/20M tax	0.00	0.00	320.00	(320.00)
Excise tax	16.82	22.75	9.00	13.75
Subtotal	209,919.10	408,982.42	441,424.00	(32,441.58)
Use of money and property				
Interest on investments	2,158.16	4,118.86	750.00	3,368.86
Other				
Insurance Receipts	2,371.33	4,163.56	2,800.00	1,363.56
Operating transfers	350,000.00	303,000.00	303,000.00	0.00
Total cash receipts	564,448.59	720,264.84	\$ 747,974.00	\$ (27,709.16)
Expenditures				
Social security	106,805.58	112,760.76	\$ 119,089.00	\$ (6,328.24)
Worker's compensation	29,953.44	27,121.22	35,000.00	(7,878.78)
Unemployment insurance	1,374.25	1,443.65	8,251.00	(6,807.35)
Employees' retirement	119,024.51	130,037.81	151,854.00	(21,816.19)
Health & accident insurance	414,665.28	420,329.29	507,506.00	(87,176.71)
Building & land	0.00	(10,112.65)	0.00	(10,112.65)
Total expenditures subject to budget	671,823.06	681,580.08	\$ 821,700.00	\$ (140,119.92)
Receipts over (under) expenditures	(107,374.47)	38,684.76		
Unencumbered cash, January 1	210,114.10	102,739.63		
Unencumbered cash, December 31	\$ 102,739.63	\$ 141,424.39		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
 LIBRARY EMPLOYEE BENEFIT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 36,671.66	\$ 40,123.74	\$ 44,398.00	\$ (4,274.26)
Back tax collections	1,476.02	1,120.07	200.00	920.07
Motor vehicle tax	6,160.61	6,334.65	5,783.00	551.65
Recreational vehicle tax	0.00	0.00	384.00	(384.00)
16/20M tax	0.00	0.00	71.00	(71.00)
Excise tax	2.87	3.77	2.00	1.77
Total cash receipts	<u>44,311.16</u>	<u>47,582.23</u>	<u>\$ 50,838.00</u>	<u>\$ (3,255.77)</u>
Expenditures				
Library appropriation	<u>44,362.48</u>	<u>47,582.23</u>	<u>\$ 48,438.00</u>	<u>\$ (855.77)</u>
Total expenditures subject to budget	<u>44,362.48</u>	<u>47,582.23</u>	<u>\$ 48,438.00</u>	<u>\$ (855.77)</u>
Receipts over (under) expenditures	(51.32)	0.00		
Unencumbered cash, January 1	<u>51.32</u>	<u>0.00</u>		
Unencumbered cash, December 31	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2q

BOND AND INTEREST FUND
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 191,047.93	\$ 235,035.58	\$ 260,024.00	\$ (24,988.42)
Back tax collections	10,425.08	7,210.21	0.00	7,210.21
Motor vehicle tax	43,515.32	34,842.65	30,135.00	4,707.65
Recreational vehicle tax	0.00	0.00	2,002.00	(2,002.00)
16/20M tax	0.00	0.00	372.00	(372.00)
In lieu of tax	0.00	0.00	0.00	0.00
Excise tax	20.44	22.06	10.00	12.06
Subtotal	<u>245,008.77</u>	<u>277,110.50</u>	<u>292,543.00</u>	<u>(15,432.50)</u>
Use of money and property				
Interest on investments	<u>1,259.54</u>	<u>2,979.76</u>	<u>0.00</u>	<u>2,979.76</u>
Subtotal	<u>1,259.54</u>	<u>2,979.76</u>	<u>0.00</u>	<u>2,979.76</u>
Total cash receipts	<u>246,268.31</u>	<u>280,090.26</u>	<u>\$ 292,543.00</u>	<u>\$ (12,452.74)</u>
Expenditures				
Bond principal	160,000.00	225,000.00	\$ 225,000.00	\$ 0.00
Interest expense	80,398.01	59,312.50	59,313.00	(0.50)
NR refunds	0.00	0.00	25,000.00	(25,000.00)
Subtotal	<u>240,398.01</u>	<u>284,312.50</u>	<u>309,313.00</u>	<u>(25,000.50)</u>
Total expenditures and transfers subject to budget	<u>240,398.01</u>	<u>284,312.50</u>	<u>\$ 309,313.00</u>	<u>\$ (25,000.50)</u>
Receipts over (under) expenditures	5,870.30	(4,222.24)		
Unencumbered cash, January 1	<u>37,395.92</u>	<u>43,266.22</u>		
Unencumbered cash, December 31	<u>\$ 43,266.22</u>	<u>\$ 39,043.98</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2r

CAPITAL PROJECT FUNDS
GRANT IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Grants/donations	\$ 708.50	\$ 325.00
Use of money and property		
Interest on investment	2,588.42	701.57
Operating transfers	<u>100,000.00</u>	<u>81,000.00</u>
Total cash receipts	<u>103,296.92</u>	<u>82,026.57</u>
Expenditures		
Construction	<u>31,728.87</u>	<u>274,831.60</u>
Total expenditures	<u>31,728.87</u>	<u>274,831.60</u>
Receipts over (under) expenditures	71,568.05	(192,805.03)
Unencumbered cash, January 1	<u>176,887.71</u>	<u>248,455.76</u>
Unencumbered cash, December 31	\$ <u><u>248,455.76</u></u>	\$ <u><u>55,650.73</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2s

**CAPITAL PROJECT FUNDS
C.I.D. PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Intergovernmental		
Sales tax	\$ 36,639.17	\$ 64,645.56
Total cash receipts	<u>36,639.17</u>	<u>64,645.56</u>
Expenditures		
Construction	<u>36,639.17</u>	<u>64,645.56</u>
Total expenditures	<u>36,639.17</u>	<u>64,645.56</u>
Receipts over (under) expenditures	0.00	0.00
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>
Unencumbered cash, December 31	<u>\$ 0.00</u>	<u>\$ 0.00</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2t

CAPITAL PROJECT FUNDS
AIRPORT IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Federal grants	\$ 9,450.00	\$ 0.00
Operating transfers	<u>1,050.00</u>	<u>6,667.50</u>
Total cash receipts	<u>10,500.00</u>	<u>6,667.50</u>
Expenditures		
Capital outlay	<u>10,500.00</u>	<u>28,875.00</u>
Total expenditures and transfers subject to budget	<u>10,500.00</u>	<u>28,875.00</u>
Receipts over (under) expenditures	0.00	(22,207.50)
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>
Unencumbered cash, December 31	\$ <u><u>0.00</u></u>	\$ <u><u>(22,207.50)</u></u>

City of Goodland, Kansas

Schedule 2u

CAPITAL PROJECT FUNDS
WATER SYSTEM IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 2,205.80	\$ 2,402.36
 Total cash receipts	<u>2,205.80</u>	<u>2,402.36</u>
 Expenditures		
Engineering Fees	77,995.69	2,511.78
Construction	0.00	43,161.18
Professional Services	<u>0.00</u>	<u>0.00</u>
 Total expenditures	<u>77,995.69</u>	<u>45,672.96</u>
 Receipts over (under) expenditures	(75,789.89)	(43,270.60)
 Unencumbered cash, January 1	<u>208,442.75</u>	<u>132,652.86</u>
 Unencumbered cash, December 31	\$ <u><u>132,652.86</u></u>	\$ <u><u>89,382.26</u></u>

City of Goodland, Kansas

Schedule 2v

CAPITAL PROJECT FUNDS
STREET IMPROVEMENT PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Other		
Interest on investment	\$ 24,793.36	\$ 26,071.82
Total cash receipts	<u>24,793.36</u>	<u>26,071.82</u>
Expenditures		
Operating Transfers	<u>2,308,121.30</u>	<u>1,691.19</u>
Total expenditures	<u>2,308,121.30</u>	<u>1,691.19</u>
Receipts over (under) expenditures	(2,283,327.94)	24,380.63
Unencumbered cash, January 1	<u>2,382,935.29</u>	<u>99,607.35</u>
Unencumbered cash, December 31	\$ <u><u>99,607.35</u></u>	\$ <u><u>123,987.98</u></u>

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018		2019	
	Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
Sale of electricity	\$ 6,082,219.22	\$ 6,340,843.47	\$ 6,300,000.00	\$ 40,843.47
Sale of supplies & services	0.00	0.00	0.00	0.00
Installation charges	52,903.80	8,391.02	50,000.00	(41,608.98)
Connection fees	6,128.04	6,638.04	7,000.00	(361.96)
Reconnect fees	2,351.60	1,837.50	2,000.00	(162.50)
Subtotal	6,143,602.66	6,357,710.03	6,359,000.00	(1,289.97)
Use of money and property				
Interest on investments	12,337.99	15,100.73	9,000.00	6,100.73
Other				
Miscellaneous & Gas Reimb	51,583.64	43,936.48	47,500.00	(3,563.52)
Operating transfers	25,000.00	25,000.00	25,000.00	0.00
Total cash receipts	<u>6,232,524.29</u>	<u>6,441,747.24</u>	<u>6,440,500.00</u>	<u>1,247.24</u>
Expenditures				
Production				
Personal services	415,622.00	382,405.03	497,518.00	(115,112.97)
Contractual services	3,678,987.24	3,545,077.98	3,730,100.00	(185,022.02)
Commodities	75,374.76	115,286.88	148,000.00	(32,713.12)
Capital outlay	0.00	0.00	0.00	0.00
Transfer to C.I.R.F.	45,000.00	25,000.00	25,000.00	0.00
Transfer to M.E.R.F.	92,534.54	82,000.00	82,000.00	0.00
Transfer to electric reserve	50,000.00	75,000.00	75,000.00	0.00
Subtotal	4,357,518.54	4,224,769.89	4,557,618.00	(332,848.11)
Transmission & Distribution				
Personal services	426,859.83	421,613.28	498,957.00	(77,343.72)
Contractual services	150,024.99	167,595.22	204,000.00	(36,404.78)
Commodities	274,411.33	263,942.02	306,600.00	(42,657.98)
Capital outlay	0.00	0.00	20,000.00	(20,000.00)
Transfer to C.I.R.F.	150,000.00	100,000.00	100,000.00	0.00
Transfer to M.E.R.F.	84,000.00	78,500.00	78,500.00	0.00
Transfer to electric reserve	50,000.00	75,000.00	75,000.00	0.00
Subtotal	1,135,296.15	1,106,650.52	1,283,057.00	(176,406.48)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures - continued				
Commercial & General				
Personal services	\$ 262,499.17	\$ 266,811.30	\$ 286,647.00	\$ (19,835.70)
Contractual services	104,225.53	104,005.03	111,300.00	(7,294.97)
Commodities	29,902.12	26,540.14	38,750.00	(12,209.86)
Capital outlay	13,113.25	30,968.30	28,000.00	2,968.30
Transfer to M.E.R.F.	<u>12,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>0.00</u>
Subtotal	<u>421,740.07</u>	<u>435,324.77</u>	<u>471,697.00</u>	<u>(36,372.23)</u>
Transfer to MERF/CIRF				
Transfers to economic development	70,000.00	0.00	0.00	0.00
Transfers to general fund	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
Subtotal	<u>570,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
Compensating tax	<u>13,466.30</u>	<u>14,511.75</u>	<u>17,000.00</u>	<u>(2,488.25)</u>
Total expenditures and transfers subject to budget	<u>6,498,021.06</u>	<u>6,281,256.93</u>	<u>\$ 6,829,372.00</u>	<u>\$ (548,115.07)</u>
Receipts over (under) expenditures	(265,496.77)	160,490.31		
Unencumbered cash, January 1	<u>639,646.89</u>	<u>374,150.12</u>		
Unencumbered cash, December 31	\$ <u>374,150.12</u>	\$ <u>534,640.43</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
 WATER UTILITY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Charges for services				
Sale of water	\$ 1,132,144.71	\$ 1,075,398.42	\$ 1,100,000.00	\$ (24,601.58)
Installation charges	13,027.62	23,245.71	7,500.00	15,745.71
Sale of supplies	0.00	0.00	2,000.00	(2,000.00)
Connection fees	4,150.00	4,330.00	4,000.00	330.00
Reconnect fees	1,460.00	1,220.00	1,000.00	220.00
Subtotal	1,150,782.33	1,104,194.13	1,114,500.00	(10,305.87)
Use of money and property				
Interest on investments	8,886.64	8,107.35	10,000.00	(1,892.65)
Other				
Miscellaneous	6,274.62	1,755.07	1,500.00	255.07
Total cash receipts	<u>1,165,943.59</u>	<u>1,114,056.55</u>	<u>\$ 1,126,000.00</u>	<u>\$ (11,943.45)</u>
Expenditures				
Production				
Personal services	102,274.93	105,668.95	\$ 114,499.00	\$ (8,830.05)
Contractual services	64,275.86	93,896.32	88,500.00	5,396.32
Commodities	82,111.14	70,266.75	118,400.00	(48,133.25)
Capital outlay	0.00	0.00	7,500.00	(7,500.00)
Transfer to C.I.R.F.	160,000.00	65,000.00	65,000.00	0.00
Transfer to M.E.R.F.	100,000.00	100,000.00	100,000.00	0.00
Transfer to water reserve	25,000.00	50,000.00	50,000.00	0.00
Subtotal	<u>533,661.93</u>	<u>484,832.02</u>	<u>543,899.00</u>	<u>(59,066.98)</u>
Transmission & Distribution				
Personal services	207,565.78	211,667.71	226,824.00	(15,156.29)
Contractual services	14,620.84	25,470.86	61,610.00	(36,139.14)
Commodities	98,935.24	79,631.22	103,450.00	(23,818.78)
Capital outlay	9,817.50	28,569.31	28,000.00	569.31
Transfer to C.I.R.F.	285,138.00	235,000.00	235,000.00	0.00
Transfer to M.E.R.F.	14,300.00	20,300.00	20,300.00	0.00
Transfer to water reserve	25,000.00	50,000.00	50,000.00	0.00
Subtotal	<u>655,377.36</u>	<u>650,639.10</u>	<u>725,184.00</u>	<u>(74,544.90)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
 WATER UTILITY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
Other				
Sales and compensating tax	\$ 1,431.94	\$ 2,074.04	\$ 2,500.00	\$ (425.96)
Water clean drinking fee	9,227.12	8,034.13	13,000.00	(4,965.87)
Subtotal	<u>10,659.06</u>	<u>10,108.17</u>	<u>15,500.00</u>	<u>(5,391.83)</u>
Transfer to general fund	<u>125,000.00</u>	<u>125,000.00</u>	<u>125,000.00</u>	<u>0.00</u>
Subtotal	<u>125,000.00</u>	<u>125,000.00</u>	<u>125,000.00</u>	<u>0.00</u>
Total expenditures and transfers subject to budget	<u>1,324,698.35</u>	<u>1,270,579.29</u>	<u>\$ 1,409,583.00</u>	<u>\$ (139,003.71)</u>
Receipts over (under) expenditures	(158,754.76)	(156,522.74)		
Unencumbered cash, January 1	<u>610,093.02</u>	<u>451,338.26</u>		
Unencumbered cash, December 31	<u>\$ 451,338.26</u>	<u>\$ 294,815.52</u>		

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Charges for services				
Sewer service charges	\$ 395,489.17	\$ 465,414.01	\$ 500,000.00	\$ (34,585.99)
Installation charges	500.00	250.00	250.00	0.00
Subtotal	<u>395,989.17</u>	<u>465,664.01</u>	<u>500,250.00</u>	<u>(34,585.99)</u>
Use of money and property				
Interest on investments	<u>1,738.42</u>	<u>2,131.65</u>	<u>1,000.00</u>	<u>1,131.65</u>
Total cash receipts	<u>397,727.59</u>	<u>467,795.66</u>	<u>\$ 501,250.00</u>	<u>\$ (33,454.34)</u>
Expenditures				
Sewage treatment				
Personal services	67,302.72	76,369.72	\$ 79,293.00	\$ (2,923.28)
Contractual services	15,769.66	18,630.87	22,450.00	(3,819.13)
Commodities	16,286.21	18,018.80	31,100.00	(13,081.20)
Capital Outlay	0.00	7,500.00	7,500.00	0.00
Transfer to sewer reserve	<u>8,000.00</u>	<u>65,000.00</u>	<u>65,000.00</u>	<u>0.00</u>
Subtotal	<u>107,358.59</u>	<u>185,519.39</u>	<u>205,343.00</u>	<u>(19,823.61)</u>
Collection System Maintenance				
Personal services	70,422.56	68,473.10	77,137.00	(8,663.90)
Contractual services	7,042.50	8,949.15	10,500.00	(1,550.85)
Commodities	5,047.91	3,165.58	28,300.00	(25,134.42)
Capital Outlay	19,843.45	7,499.96	37,500.00	(30,000.04)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	11,700.00	11,700.00	11,700.00	0.00
Transfer to sewer reserve	<u>8,000.00</u>	<u>65,000.00</u>	<u>65,000.00</u>	<u>0.00</u>
Subtotal	<u>132,056.42</u>	<u>174,787.79</u>	<u>240,137.00</u>	<u>(65,349.21)</u>
Expenditures				
Transfer to electric fund	25,000.00	25,000.00	25,000.00	0.00
Transfer to general fund	<u>125,000.00</u>	<u>125,000.00</u>	<u>125,000.00</u>	<u>0.00</u>
Subtotal	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
Total expenditures and transfers subject to budget	<u>389,415.01</u>	<u>510,307.18</u>	<u>\$ 595,480.00</u>	<u>\$ (85,172.82)</u>
Receipts over (under) expenditures	8,312.58	(42,511.52)		
Unencumbered cash, January 1	<u>144,411.15</u>	<u>152,723.73</u>		
Unencumbered cash, December 31	<u>\$ 152,723.73</u>	<u>\$ 110,212.21</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2z

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Charges for services				
Collections	\$ 505,961.40	\$ 503,987.26	\$ 500,000.00	\$ 3,987.26
Use of money and property				
Interest on investments	<u>783.19</u>	<u>1,236.39</u>	<u>300.00</u>	<u>936.39</u>
Total cash receipts	<u>506,744.59</u>	<u>505,223.65</u>	<u>\$ 500,300.00</u>	<u>\$ 4,923.65</u>
Expenditures				
Contractual services	463,470.00	463,410.00	\$ 535,300.00	\$ (71,890.00)
Operating transfers	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>
Total expenditures	<u>493,470.00</u>	<u>493,410.00</u>	<u>\$ 565,300.00</u>	<u>\$ (71,890.00)</u>
Receipts over (under) expenditures	13,274.59	11,813.65		
Unencumbered cash, January 1	<u>76,824.89</u>	<u>90,099.48</u>		
Unencumbered cash, December 31	\$ <u>90,099.48</u>	\$ <u>101,913.13</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2aa

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 12,208.57	\$ 14,691.13
Operating transfers	<u>100,000.00</u>	<u>150,000.00</u>
Total cash receipts	<u>112,208.57</u>	<u>164,691.13</u>
Expenditures		
Construction	102,890.96	0.00
Operating transfers	<u>275,000.00</u>	<u>203,000.00</u>
Total expenditures	<u>377,890.96</u>	<u>203,000.00</u>
Receipts over (under) expenditures	(265,682.39)	(38,308.87)
Unencumbered cash, January 1	<u>1,003,182.36</u>	<u>737,499.97</u>
Unencumbered cash, December 31	\$ <u><u>737,499.97</u></u>	\$ <u><u>699,191.10</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2bb

BUSINESS FUNDS
WATER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
 For the Year ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 2,493.76	\$ 4,071.92
Operating transfer	<u>50,000.00</u>	<u>100,000.00</u>
Total cash receipts	<u>52,493.76</u>	<u>104,071.92</u>
Expenditures		
Other	0.00	0.00
Operating transfers	<u>40,000.00</u>	<u>50,000.00</u>
Total expenditures	<u>40,000.00</u>	<u>50,000.00</u>
Receipts over (under) expenditures	12,493.76	54,071.92
Unencumbered cash, January 1	<u>176,604.25</u>	<u>189,098.01</u>
Unencumbered cash, December 31	\$ <u><u>189,098.01</u></u>	\$ <u><u>243,169.93</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2cc

BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 1,539.48	\$ 2,732.72
Operating transfers	<u>16,000.00</u>	<u>130,000.00</u>
Total cash receipts	<u>17,539.48</u>	<u>132,732.72</u>
Expenditures		
Operating transfers	<u>35,000.00</u>	<u>50,000.00</u>
Total expenditures	<u>35,000.00</u>	<u>50,000.00</u>
Receipts over (under) expenditures	(17,460.52)	82,732.72
Unencumbered cash, January 1	<u>123,058.30</u>	<u>105,597.78</u>
Unencumbered cash, December 31	\$ <u><u>105,597.78</u></u>	\$ <u><u>188,330.50</u></u>

City of Goodland, Kansas

Schedule 2dd

TRUST FUNDS
MUSEUM ENDOWMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest	\$ 1,397.66	\$ 2,119.89
Donations	<u>5,494.13</u>	<u>4,473.67</u>
Total cash receipts	<u>6,891.79</u>	<u>6,593.56</u>
Expenditures		
Operating transfers	<u>0.00</u>	<u>0.00</u>
Total expenditures	<u>0.00</u>	<u>0.00</u>
Receipts over (under) expenditures	6,891.79	6,593.56
Unencumbered cash, January 1	<u>99,267.72</u>	<u>106,159.51</u>
Unencumbered cash, December 31	\$ <u><u>106,159.51</u></u>	\$ <u><u>112,753.07</u></u>

City of Goodland, Kansas

Schedule 2ee

TRUST FUNDS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>		<u>2019</u>		
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash receipts					
Use of money and property					
Interest on investment	\$ 194.00	\$	\$ 385.13	\$ 50.00	\$ 335.13
Other					
Impound Proceeds	330.00		530.00	1,000.00	(470.00)
Dues	0.00		0.00	250.00	(250.00)
Forfeitures	<u>8,705.00</u>		<u>0.00</u>	<u>1,250.00</u>	<u>(1,250.00)</u>
Total cash receipts	<u>9,229.00</u>		<u>915.13</u>	<u>\$ 2,550.00</u>	<u>\$ (1,634.87)</u>
Expenditures					
Contractual	709.37		0.00	\$ 1,625.00	\$ (1,625.00)
Capital Outlay	<u>4,275.48</u>		<u>6,215.68</u>	<u>8,500.00</u>	<u>(2,284.32)</u>
Total expenditures	<u>4,984.85</u>		<u>6,215.68</u>	<u>\$ 10,125.00</u>	<u>\$ (3,909.32)</u>
Receipts over (under) expenditures	4,244.15		(5,300.55)		
Unencumbered cash, January 1	<u>14,286.47</u>		<u>18,530.62</u>		
Unencumbered cash, December 31	\$ <u>18,530.62</u>	\$	\$ <u>13,230.07</u>		

City of Goodland, Kansas

Schedule 3

AGENCY FUNDS
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 For the Year ended December 31, 2019

Fund	Cash Balance Beginning of year	Cash Receipts	Cash Disbursements	Cash Balance End of year
Sales Tax Fund	\$ 5,208.21	\$ 239,828.79	\$ 242,374.95	\$ 2,662.05
Customer Deposits - electric	135,130.25	34,891.30	31,609.35	138,412.20
Customer Deposits - water	82,619.00	17,700.00	16,275.00	84,044.00
State Water Tax Fund	3,767.52	8,946.93	8,537.38	4,177.07
Municipal Court	1,080.27	59,910.01	59,593.53	1,396.75
Alcohol Fund	1,100.36	0.00	0.00	1,100.36
	<u>\$ 228,905.61</u>	<u>\$ 361,277.03</u>	<u>\$ 358,390.21</u>	<u>\$ 231,792.43</u>

See Independent Auditor's Report.

NOTICE OF BUDGET HEARING

2021

The governing body of
City of Goodland

will meet on August 3, 2020 at 5:00 p.m. at City Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	3,050,401	22.717	3,168,744	22.640	3,372,068	781,102	22.827
Debt Service	284,313	8.072	289,813	8.030	317,093	263,468	7.700
Library	176,706	5.106	165,955	4.704	181,579	167,719	4.901
Employee Benefits - City	681,580	12.788	745,656	13.350	819,940	431,269	12.603
Employee Benefits - Library	47,582	1.378	48,063	1.385	48,929	44,689	1.306
Airport Fund	6,668		73,324		373,627	26,383	0.771
Special Highway	124,888		110,000		135,000		
Economic Development	16,063		316				
Electric Utility	6,281,256		6,456,587		6,859,225		
Water Utility	1,270,579		1,238,106		1,269,161		
Sewer Utility	510,307		501,837		535,877		
Health and Sanitation	493,410		527,175		565,937		
Cemetery Improvement	9,869		19,000		60,037		
Self Insurance	448,084		625,000		625,000		
Special Parks & Recreation	4,974		10,000		20,000		
Mun. Ct. Div. Fees	4,625		6,000		7,000		
Vehicle Inspection	11,210		12,900		12,900		
Law Enforcement Trust Fund	6,216		4,425		7,125		
Fire Equipment							
Non-Budgeted Funds-A	367,514						
Non-Budgeted Funds-B	313,215						
Non-Budgeted Funds-C	964,795						
Non-Budgeted Funds-D	1,249,905						
Totals	16,324,160	50.061	14,002,901	50.109	15,210,498	1,714,630	50.108
Less: Transfers	2,961,971		3,003,443		3,363,644		
Net Expenditure	13,362,189		10,999,458		11,846,854		
Total Tax Levied Assessed	1,612,632		1,663,000		xxxxxxxxxxxxxxxxxxx		
Valuation	32,213,043		33,187,935		34,218,204		
Outstanding Indebtedness, January 1,	<u>2018</u>		<u>2019</u>		<u>2020</u>		
G.O. Bonds	6,485,000		5,925,000		5,700,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	63,162		169,757		121,079		
Total	6,548,162		6,094,757		5,821,079		

*Tax rates are expressed in mills

Mary P. Volk
City Official Title: City Clerk

I hereby submit the following bid options for the Engine Room Roof Replacement at the Goodland Power Plant:

BASE BID: 60-mil EPDM Roof Replacement \$ 37,760

Anticipated Completion Date: 10-31-2020

ADDITIONS: Cost per inch of insulation to be replaced \$ 4.²⁰/₁₀₀

If my proposal is accepted, I hereby certify that I will complete the project as stated herein and further to comply with all appropriate codes adopted by the City of Goodland and State Statues with changes as noted below:

This includes a 15 year NDL Warranty from Firestone B.P.

Check the following box if you are claiming local bidder preference:

I have included with my Bid Sheet a Workers' Compensation (select only one):

Certificate of Coverage

Affidavit of Waiver

The City already has my updated Workers Compensation information on file

WN WK, Inc.
Company/Contractor Name

716 W Hwy 24 Goodland, Ks
Company/Contractor Address 67735

Randy Taggiff
Contact Name

785-899-3064
Contact Phone Number

Randy Taggiff
Signature

7-27-2020
Date



City of Goodland

204 W. 11th St.
P.O. Box 59
Goodland, KS 67735

785-890-4500
785-890-4532(F)

Board and Commission Form

Please print clearly or type. Use additional sheets if necessary. Return form to the address above.

I am seeking: New Appointment Re-Appointment

Please indicate the Boards or Commissions in which you are interested:

Airport Board Cemetery Board Construction Board of Trades/Appeals
 Library Board Housing Authority Board Parks & Recreation/Tree Board
 Museum Board Planning Commission/BZA Other: Wherever necessary

Full Name: Lynda Welch E-mail: lynda.welch@nwktc.edu

Street Address: 624 W. 16th St.

Phone: Home _____ Cell 785-772-6104 Work _____

Years lived in Goodland: 2 Education: Double MA plus

Occupation: English and Communications Instructor Employer: NWKTCC

Business Address: 1209 Harrison Ave.

Prior Appointed or Elected Offices held (if any): _____

Election Official, Lincoln Township, White Cloud, MI

Please describe any present or past community involvement: _____

Township elections (MI), after school program (MI), various NT clubs, and becoming involved with the Carnegie Arts Center.

Why would you like to serve? _____

I want to become involved in this community. I love Goodland and want to be an active part of the town.

Referred by (if any): _____

Date 3/9/2020 Signature: 

BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement (the “Agreement”) is entered into on this 1th day of February, 2015, by and between **Professional Insurance Consultants, Inc.** (“Business Associate”) and **City of Goodland Health Plan** (the “Plan”).

WHEREAS, by virtue of the services that Business Associate performs for the Plan, Business Associate is a “business associate” as that term is defined in the Privacy Rule (as defined below);

WHEREAS, in connection with Business Associate’s provision of services, the Plan may disclose Protected Health Information to Business Associate (as defined below);

WHEREAS, as required pursuant to the final regulations promulgated under the Health Insurance Portability and Accountability Act of 1996, Business Associate agrees to undertake certain responsibilities as required by those regulations and this Agreement;

WHEREAS, Business Associate and the Plan executed a business associate agreement, effective **February 1, 2015** ; as amended **March 1, 2019**;

WHEREAS, Business Associate and the Plan wish to amend and replace such agreement with this Agreement in order to reflect the new individual right and the breach notification rules as initially set forth in the American Recovery and Reinvestment Act of 2009 and as further set forth in regulations and other guidance issued by the Department of Health and Human Services.

NOW, THEREFORE, it is agreed as follows:

1. **Definitions.** When used in this Agreement and capitalized, the following terms have the following meanings:
 - (a) **“Breach”** means the unauthorized acquisition, access, use, or disclosure of Protected Health Information which compromises the security or privacy of such Protected Health Information. The following three types of unauthorized acquisition, access, use or disclosure are excluded from the definition of a “breach:”
 - (1) Any unintentional acquisition, access, or use of Protected Health Information by an employee or individual acting under the authority of the Plan or Business Associate if such acquisition, access, or use was made in good faith and within the course and scope of employment or other professional relationship of such employee or individual, respectively, with the Plan or Business Associate, and the information is not further acquired, accessed, used, or disclosed by any person in a manner not permitted by the Privacy and/or Security Rules;
 - (2) Any inadvertent disclosure from an individual who is otherwise authorized to access Protected Health Information at a facility operated by the Plan or Business Associate to another similarly situated individual at the same facility so long as the information received is not further used or disclosed in a manner not permitted by the Privacy and/or Security Rules; and

- (3) Any disclosure to an unauthorized person where the Protected Health Information that was disclosed would not reasonably have been retained by such person.
- (b) “**Business Associate**” shall mean the Business Associate named above and shall include all successors and assigns, affiliates, subsidiaries (as applicable), and related companies of the Business Associate.
- (c) “**EDI Rule**” shall mean the Standards for Electronic Transactions as set forth at 45 CFR Parts 160, Subpart A and 162, Subpart A and I through R.
- (d) “**HIPAA**” means the Health Insurance Portability and Accountability Act of 1996.
- (e) “**Individual**” shall have the same meaning as the term AIndividual@ in 45 CFR 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR 160.103.
- (f) “**Privacy Rule**” shall mean the Standards for Privacy of Individual Identifiable Health Information as set forth at 45 CFR Part 160 and 164 Subparts A and E.
- (g) “**Protected Health Information**” shall have the same meaning as the term “protected health information” in 45 CFR 160.103, limited to the information created or received by Business Associate from or on behalf of the Plan.
- (h) “**Required by Law**” shall have the same meaning as the term “required by law” in 45 CFR 164.103.
- (i) “**Secretary**” shall mean the Secretary of the Department of Health and Human Services or his or her designee.
- (j) “**Security Incident**” shall have the same meaning as the term “security incident” in 45 CFR 164.304.
- (k) “**Security Rule**” shall mean the Security Standards and Implementation Specifications in 45 CFR Part 160 and Part 164, subpart C.
- (l) “**Unsecured Protected Health Information**” means Protected Health Information that is not secured through the use of a technology or methodology specified by the Secretary of Health and Human Services through guidance issued by the Secretary.

Terms used, but not defined, in this Agreement shall have the same meaning as those terms in 45 CFR 164.103 and 164.501.

2. **Obligations and Activities of Business Associate Regarding Protected Health Information.**

- (a) Business Associate agrees to not use or disclose Protected Health Information other than as permitted or required by this Agreement or as Required by Law.

- (b) Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement. Business Associate will implement administrative, physical, and technical safeguards (including written policies and procedures) that reasonably and appropriately protect the confidentiality, integrity, and availability of electronic Protected Health Information that it creates, receives, maintains, or transmits on behalf of the Plan as required by the Security Rule.
- (c) Business Associate agrees to report to the Plan, as soon as reasonably practicable, any use or disclosure of Protected Health Information not provided for by this Agreement of which it becomes aware and / or any Security Incident of which it becomes aware, and to mitigate, to the extent practicable, any harmful effects of such use or disclosure that are known to Business Associate.
- (d) Business Associate agrees to report to the Plan any Breach of Unsecured Protected Health Information of which it becomes aware without unreasonable delay, but in no case later than 60 days after the date on which the Breach is discovered. For purposes of this reporting obligation, a Breach shall be treated as discovered by Business Associate as of the first day on which such Breach is known to Business Associate or, by exercising reasonable diligence, would have been known to Business Associate.
- (e) Effective February 17, 2010, Business Associate agrees to restrict the disclosure of Protected Health Information of a Plan participant (unless the disclosure is otherwise required by law) if the participant so requests, where the disclosure is for purposes of carrying out payment or health care operations (and not treatment) and the Protected Health Information for which the participant requests a restriction on its disclosure pertains to a health care item or service for which the health care provider has been paid out of pocket in full.
- (f) Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from the Plan (or created or received by Business Associate on behalf of the Plan), agrees to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information. Moreover, Business Associate shall ensure that any such agent or subcontractor agrees to implement reasonable and appropriate safeguards to protect the Plan's Protected Health Information.
- (g) Business Associate agrees to provide access at the request of the Plan, and in the time and manner designed by the Plan, or as directed by the Plan, to an Individual in order for the Plan to meet the requirements under 45 CFR 164.524.
- (h) Business Associate agrees to make any amendments to Protected Health Information in a Designated Record Set that the Plan directs or agrees to pursuant to 45 CFR 164.526 at the request of the Plan or an Individual, and in the time and manner designated by the Plan.
- (i) Business Associate agrees to make internal practices books and records, including policies and procedures relating to the use and disclosure of Protected Health Information available to the Plan, or at the request of the Plan to the Secretary, in a time and manner designated by the Plan or Secretary for purposes of the Secretary determining the Plan's compliance with the Privacy Rule. Business Associate shall immediately notify the Plan upon receipt or notice of any request by the Secretary to conduct an investigation with respect to Protected Health Information received from the Plan and to provide to the Plan copies of any and all information provided by Business Associate to the Secretary in connection with any such investigation.

- (j) Business Associate agrees to document any disclosures of Protected Health Information and information related to such disclosures as would be required for the Plan to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528.
- (k) Business Associate agrees to provide to the Plan or an Individual, in a time and manner designated by the Plan, information collected in accordance with paragraph (h) above of the Agreement, and to permit the Plan to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528.
- (l) Business Associate agrees to use or disclose Protected Health Information pursuant to the request of the Plan; provided, however, that the Plan shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by the Plan.

3. **Permitted Uses and Disclosures of Protected Health Information by Business Associate.**

- (a) Except as otherwise limited in this Agreement, Business Associate may use or disclose Protected Health Information to perform the functions, activities, or services for, or on behalf of, the Plan as previously agreed to by the parties (“the Service Agreement”) provided that such use or disclosure would not violate the Privacy Rule if done by the Plan.
- (b) Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information for the proper management and administration of the Business Associate and to carry out the legal responsibilities of the Business Associate.
- (c) Except as otherwise limited in this Agreement, Business Associate may disclose Protected Health Information for the proper management and administration of Business Associate, provided that disclosure is Required by Law or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purposes for which it was disclosed to the person, and the person agrees to notify Business Associate of any instances of which it is aware that the confidentiality of the information has been breached.
- (d) Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information to provide Data Aggregation services to the Plan as permitted by 45 CFR 164.504(e)(2)(i)(B).
- (e) Business Associate may use Protected Health Information to report violations of law to federal and state authorities consistent with 45 CFR 164.502(j)(1).

4. **Obligations of the Plan Regarding Protected Health Information.**

- (a) The Plan shall provide Business Associate with a copy of the Plan’s notice of privacy practices as well as any changes to such notice.

- (b) The Plan shall provide Business Associate with any changes in, or revocation of, authorization by an Individual to use or disclose Protected Health Information, if such changes affect Business Associate's permitted or required uses and disclosures.
- (c) The Plan shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that the Plan has agreed to in accordance with 45 CFR 164.522.
- (d) The Plan and its representatives shall be entitled, within ten (10) business days' prior written notice to Business Associate, to audit Business Associate from time to time to verify Business Associate's compliance with the terms of this Agreement. The Plan shall be entitled and enabled to inspect the records and other information relevant to Business Associate's compliance with the terms of this Agreement. The Plan shall conduct its review during the normal business hours of Business Associate, as the case may be, and to the extent feasible without unreasonably interfering with such entity's normal operations.

5. **Compliance with EDI Rule and other Aspects of Administration Simplification Regulations.**

Business Associate agrees that, on behalf of the Plan, it will perform any transaction for which a standard has been developed under the EDI Rule that Business Associate could reasonably be expected to perform in the ordinary course of its functions on behalf of the Plan.

Business Associate agrees that it will comply with all applicable EDI standards no later than the date that the EDI Rule becomes effective with regard to Business Associate. Business Associate further agrees that it will use its best efforts to comply with all applicable regulatory provisions in addition to the EDI Rule and the Privacy Rule that are promulgated pursuant to the Administrative Simplification Subtitle of HIPAA, no later than the date such provisions become effective with regard to Business Associate.

6. **Amendment.**

The parties agree to take any action necessary to amend the Agreement from time to time as is necessary for them to comply with the requirements of the Administrative Simplification Subtitle of HIPAA. The parties may agree to amend this Agreement from time to time in any other respect that they deem appropriate. This Agreement shall not be amended except by written instrument executed by the Plan and Business Associate.

7. **Term and Termination.**

- (a) **Term.** Except as set forth in Section 5, this Agreement shall be effective as of the date set forth on page 1 of this Agreement, and shall terminate when the Services Agreement terminates.
- (b) **Termination for Cause.** Upon the Plan's knowledge of a material breach by Business Associate, the Plan shall provide an opportunity for Business Associate to cure the breach. If Business Associate does not cure the breach within 30 days of the date that the Plan provides notice of such breach to Business Associate, the Plan shall have the right to terminate this Agreement and the Services Agreement by providing 30 days advance written notice of such termination to Business Associate.
- (c) **Effect of Termination.**

10. **Miscellaneous.**

- (a) **Severability.** All parties intend this Agreement to be enforced as written. However, (i) if any portion or provision of this Agreement will to any extent be declared illegal or unenforceable by a duly authorized court having jurisdiction, then the remainder of this Agreement, or the application of such portion or provision in circumstances other than those as to which it is so declared illegal or unenforceable, will not be affected thereby, and each portion and provision of this Agreement will be valid and enforceable to the fullest extent permitted by law; and (ii) if any provision, or part thereof, is held to be unenforceable because of the duration of such provision, the Plan and the Business Associate agrees that the court making such determination will have the power to reduce the duration of such provision, and/or to delete specific words and phrases, and in its reduced form such provision will then be enforceable and will be enforced.
- (b) **Headings and Captions.** The headings and captions of the various subdivisions of this Agreement are for convenience of reference only and will in no way modify, or affect the meaning or construction of, any of the terms or provisions hereof.
- (c) **No Waiver of Rights, Powers and Remedies.** No failure or delay by any party hereto in exercising any right, power or remedy under this Agreement, and no course of dealing between the parties hereto, will operate as a waiver of any such right, power or remedy of the party. The terms and provisions of this Agreement may be waived, or consent for the departure therefrom granted, only by written document executed by the party entitled to the benefits of such terms or provisions. No such waiver or consent will be deemed to be or will constitute a waiver or consent with respect to any other terms or provisions of this Agreement, whether or not similar. Each such waiver or consent will be effective only in the specific instance and for the purpose for which it was given, and will not constitute a continuing waiver or consent.
- (d) **Regulatory References.** A reference in this Agreement to a section in the EDI Rule or the Privacy Rule means the referenced section or its successor, and for which compliance is required.
- (e) **Governing Law.** This Agreement will be governed by and construed in accordance with federal laws and, to the extent applicable, the laws of the State of Kansas.
- (f) **Entire Agreement.** This Agreement sets forth the entire understanding of the parties with respect to the subject matter set forth herein and supersedes all prior agreements, arrangements and communications, whether oral or written, pertaining to the subject matter hereof.
- (g) **Interpretation.** Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits the Plan to comply with the Administrative Simplification Subtitle of HIPAA.

IN WITNESS WHEREOF, the parties have executed this Agreement as of December 3, 2018.

Professional Insurance Consultants, Inc.

By: _____

Title: _____

City of Goodland

By: _____

Title: _____

CITY OF GOODLAND
TREASURER'S FINANCIAL STATEMENT
 Goodland, Kansas

For the period from April 1, 2020 to June 30, 2020

FUNDS	PREVIOUS BALANCE	RECEIPT	DISBURSEMENT	CURRENT BALANCE
Special Highway	148,845.94	88,954.30	60,000.00	177,800.24
Self Insurance	316,670.02	164,846.98	153,092.57	328,424.43
Airport Fund	366,907.84	56,896.67	50,000.00	373,804.51
General Operating	1,081,263.26	611,773.81	681,186.10	1,011,850.97
Bond & Interest	185,736.47	87,489.62	0.00	273,226.09
Library	5,788.13	51,800.63	57,588.76	0.00
Sales Tax	905.41	56,337.79	56,285.37	957.83
Electric Utility	990,308.25	1,460,580.13	1,399,091.75	1,051,796.63
Municipal Court Diversion Fees	10,655.81	402.84	0.00	11,058.65
Law Enforcement	13,276.71	42.16	0.00	13,318.87
Electric Meter Deposit	141,412.20	5,800.00	6,800.00	140,412.20
Water Utility	296,975.97	253,417.38	256,533.79	293,859.56
Water Service Deposit	85,594.00	5,200.00	4,050.00	86,744.00
Sewer Utility	94,996.31	109,246.83	101,704.93	102,538.21
Special Park & Rec.	22,081.04	1,759.79	0.00	23,840.83
Vehicle Inspections(VIN)	23,909.05	2,840.49	298.00	26,451.54
Grant Imp Reserve Fund	67,242.05	145.47	0.00	67,387.52
CID Project Fund	8,283.36	11,274.97	19,558.33	0.00
Health and Sanitation	100,145.18	125,642.51	128,500.00	97,287.69
Fire Equipment	0.00	0.00	0.00	0.00
Airport Improvement	-13,935.64	0.00	17,000.00	-30,935.64
CDBG Grant	0.00	0.00	0.00	0.00
Capital Imp. Reserve	3,859,037.45	254,746.39	223,370.55	3,890,413.29
Insurance Proceeds	0.00	0.00	0.00	0.00
Employee Benefit	320,899.36	225,320.68	170,585.40	375,634.64
Library Emp. Benefit	1,606.61	14,975.92	16,582.53	0.00
State Water Fund	3,504.15	1,952.48	1,117.81	4,338.82
Museum Endowment	116,457.04	346.28	240.00	116,563.32
Street Improvement	541,059.40	426.59	258,200.53	283,285.46
Cemetery Improvement	250,705.00	2,421.72	4,058.04	249,068.68
Economic Development	0.00	0.00	0.00	0.00
Electric Reserve	676,791.61	1,209.30	24,275.00	653,725.91
Water Reserve	240,342.99	352.79	3,423.25	237,272.53
Water System Improvement Proj.	58,040.53	35.54	58,076.07	0.00
Efficiency KS Project	1.14	480.93	411.39	70.68
Sewer Reserve	190,955.94	2,292.67	0.00	193,248.61
M.E.R.F.	2,135,482.18	104,360.73	27,465.92	2,212,376.99
Total	12,341,944.76	3,703,374.39	3,779,496.09	12,265,823.06

AVAILABLE CASH	PREVIOUS BALANCE	CURRENT BALANCE
Cashier's Change	2,000.00	2,000.00
Checking Accounts:		
BANKWEST	9,005,945.97	9,038,824.27
Investments	3,333,998.79	3,224,998.79
Total Available Cash	12,341,944.76	12,265,823.06

CITY OF GOODLAND
TREASURER'S FINANCIAL STATEMENT
Goodland, Kansas

LIABILITIES AND OBLIGATIONS	
GENERAL OBLIGATION BONDS, SERIES 2016	3,650,000.00
2017 GENERAL OBLIGATION BOND	2,050,000.00
2018 EQUIPEMENT LEASE	0.00
BUILDING LEASE	0.00
TOTAL	5,700,000.00


Signature

City Treasurer
Title