



CITY COMMISSION AGENDA

MONDAY, JULY 17, 2023

204 W. 11TH ST. – 5:00 P.M.

AARON THOMPSON– MAYOR
JJ HOWARD – VICE MAYOR
JASON SHOWALTER – COMMISSIONER
BROOK REDLIN – COMMISSIONER
ANN MYERS – COMMISSIONER

1. CALL TO ORDER

- A. Roll Call
- B. Pledge of Allegiance

- B. City Commissioners
- C. Mayor

2. PUBLIC COMMENT

(Members of the audience will have five minutes to present any matter of concern to the Commission. No official action may be taken at this time.)

9. ADJOURNMENT

- A. Next Regular Meeting is Monday August 7, 2023

3. CONSENT AGENDA

- A. 07/03/2023 Commission Meeting Minutes
- B. 07/10/2023 Special Work Session Minutes
- C. Appropriation Ordinances 2023-14; 2023-14A; , 2023-P14

4. PRESENTATIONS & PROCLAMATIONS

5. ORDINANCES AND RESOLUTIONS

6. FORMAL ACTIONS

- A. Acceptance of 2022 Audit Report
- B. Playground Shade Project – Authorize to submit Sherman County Community Foundation Grant
- C. Power Plant Compressor Bids
- D. Appoint representatives to LKM Business Meeting

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.

7. DISCUSSION ITEMS

- A. 2024 Budget Review
 - (1) Resolution 1615: A Resolution of the City of Goodland, Kansas regarding the Governing Body's intent to levy a property tax exceeding the revenue neutral rate
- B. 516 W. Hwy24 #306 – Building Official Report
- C. 321 Broadway – Building Official Report
- D. Identify Joint Meeting Dates with Hospital Board & County Commissioners

8. REPORTS

- A. City Manager
 - (1) Manager Memo
 - (2) June Month End Budget Report
 - (3) Police monthly activity report
 - (4) Sewer lining project update
 - (5) Community BBQ or other – August 11



City of Goodland
204 W. 11th Street
Goodland, KS 67735

MEMORANDUM

TO: Mayor Thompson and City Commissioners
FROM: Kent Brown, City Manager
DATE: July 17, 2023
SUBJECT: Agenda Report

Consent Agenda:

A. 7-3-2023 Commission Meeting Minutes

B. Appropriation Ordinances 2023-14; 2023-14A; 2023-P14;

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

Presentations & Proclamations

None this meeting.

Ordinances and Resolutions:

None under this heading.

Formal Actions

A. Acceptance of 2022 Audit Report

Harold Mayes of Agler & Gaeddert completed the 2022 audit for the City of Goodland. Harold will present the report to the Commission and answer any questions of the Commissioners. The opinion as stated in the initial letter at the beginning of the audit to the Commissioners states that the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Goodland as of December 31, 2022, and the aggregate receipts and expenditures for the year 2022 in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C on page 8 of the report.

RECOMMENDED MOTION: I move that we accept the FY 2022 audit report.

B. Playground Shade Project – Authorize to submit Sherman County Community Foundation Grant application.

Page Ely, Goodland resident, presented information about the benefits of a shade structure over playgrounds to the Park/Tree board earlier this month. The playgrounds get limited use in the middle of the day due to the heat on the structure. Steever Park was identified as a first option including two sets of structures. Gulick Park was identified as a second option. The playground at Steever Park under consideration would be approximately 32 ½ feet by 45 feet. There are several manufacturers of shade structures, one of them being USA Shade, that have many options available. After reviewing the presentation, Park Board

approved a recommendation to the City Commission for the city to submit a grant application to the Sherman County Community Foundation and possibly other sources (Black Hills Energy was mentioned) for the project. Staff has included pictures of the playground in question and included a brochure created by Page Ely for the project.

RECOMMENDED MOTION: I move to authorize city staff to complete a grant application to the Sherman County Community Foundation to purchase and install a shade structure for the playground at Steever Park.

C. Power Plant Compressor Bids

We have had maintenance issues for the last 18 months with our compressor at the Power Plant. This system is vital to the operation of the generating units. Two quotes to replace the system are presented. Staff recommends approval of the low bid from Ingersoll Rand.

RECOMMENDED MOTION: I move to approve the quote from Ingersoll Rand for 42,274.87."

D. Appoint representatives to LKM Business Meeting

The annual LKM conference will be held in Wichita. The annual business meeting and policy session of city voting delegates is held on October 9. Goodland is allowed to appoint two voting and two alternate delegates. At the current time, I will be the only one from the city attending the conference and request to be appointed as a voting delegate.

RECOMMENDED MOTION: "I move that we appoint City Manager Kent Brown as a voting delegate to the League of Kansas Municipalities annual business meeting during the annual LKM conference."

Discussion Items

A. 2024 Budget Review

(1) Resolution 1615: A Resolution of the City of Goodland, Kansas regarding the Governing Body's intent to levy a property tax exceeding the revenue neutral rate.

As a result of the budget work session last week, staff has put together a finalized version of the 2024 Budget proposal per Commission's directives. Commission will be asked if these changes are sufficient or if additions, subtractions or changes should be completed before finalizing the budget proposal. In addition, staff will also request Commission to pass resolution regarding the Revenue Neutral Rate.

RECOMMENDED MOTION: "I move that we approve Resolution 1615: A Resolution of the City of Goodland, Kansas regarding the Governing Body's intent to levy a property tax exceeding the revenue neutral rate as calculated and sent by the County Clerk."

B. 516 W. Hwy24 #306 – Building Official Report

Building Official Hildebrand will review the status of an unfit structure at 516 W. Hwy24 #306.

C. 321 Broadway – Building Official Report

The owner, Lou Guadagno, filed a building permit in April 2021 for a 38’x60’ residence. Since that time, there has been a storage container on the lot and no structure has been built. There has been no permit for the storage container over the past 2 years. Building Official Hildebrand will review the history and the attempts to contact the owner.

Reports:

A. City Manager

- Manager Memo
- June Month End Budget Report
- Police Department monthly activity report
- Sewer lining project update
- Community BBQ or other – August 11
- Other items

B. City Commissioners

The Mayor will ask each City Commissioner for their comments or questions for staff on any other topic not on the agenda at this time.

C. Mayor

Mayor will present any comments or questions for staff at this time.

GOODLAND CITY COMMISSION
Regular Meeting

July 3, 2023

5:00 P.M.

Mayor Aaron Thompson called the meeting to order with Vice-Mayor J. J. Howard, Commissioner Jason Showalter and Commissioner Ann Myers responding to roll call. Commissioner Brook Redlin was reported absent.

Also present were Frank Hayes – Chief of Police, Joshua Jordan – IT Director, Kenton Keith – Director of Streets and Facilities, Neal Thornburg – Director of Water and Wastewater, Danny Krayca – Director of Parks, Lukas Wolak – Electric Line Superintendent, Zach Hildebrand – Code Enforcement/Building Official, Mary Volk - City Clerk and Kent Brown - City Manager.

Mayor Thompson led Pledge of Allegiance

PUBLIC COMMENT

- A. Craig Loveless: GRMC Update** – Craig provided the Commission with GRMC financial update. Craig stated, we had a facility assessment on the building which showed facility is well maintained, but because of age, there are some issues that add up. You can fix anything but when you dig into the building you have to abide by current code so we have some serious considerations for the facility. We have a hospital that is functioning and well maintained but showing age. The emergency and trauma rooms do not meet codes. I believe it is time to get the joint meeting scheduled. The auditors presented 2022 report, no violations but change in financial position because we repaid the last of COVID money received from the government. Relationship between the hospital and community are intertwined, one does not survive without the other.

CONSENT AGENDA

- A. 07/03/23 Commission Meeting Minutes**
B. Appropriation Ordinances: 2023-13, 2023-13A, and 2023-P13
ON A MOTION by Commissioner Showalter to approve Consent Agenda **seconded** by Commissioner Myers. **MOTION carried on a VOTE of 4-0.**

FORMAL ACTIONS

- A. Change Order #2: Runway 5/23 Construction Project** - Kent stated, change order is a price increase on relocation of the PAPI so that they can use instrument flight on runway. With requirements of the FAA it has taken since August 2022 for FAA to approve price increases. Project will not be finished until spring 2024 unless material delivery is sooner than anticipated. Mayor Thompson stated, the increase is responsibility of FAA so it does not affect the City. Commissioner Showalter stated, I was concerned with the time it has taken that cost increase will be responsibility of the City. Kent stated, the increase has been conversation with FAA offices but it is FAA responsibility. **ON A MOTION** by Mayor Thompson to approve Change Order #2: Runway 5/23 Construction Project **seconded** by Vice-Mayor Howard. **MOTION carried on a VOTE of 4-0.**
- B. Workforce One Lease** - Kent stated, this lease renewal is for the office downstairs. They want to continue even though they do not use office often. This is a good place for them to meet with local people. **ON A MOTION** by Mayor Thompson to approve the lease for Workforce One **seconded** by Commissioner Showalter. **MOTION carried on a VOTE of 4-0.**

DISCUSSION

- A. 2024 Budget: Utility Funds & Others** – Kent stated, last meeting we discussed the general and other advalorem funds. We want to have a balanced budget with secure reserves, invest in

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employees and infrastructure and expand revenue base if possible. In review of the electric utility, revenues are less than in 2014 and 1.5% more than 2019. The production budget has one less position as we no longer feel position is needed. Contractual items are mostly made up of power purchase with contract that continues until 2026. Insurance has increased in all funds. Personnel have reconsidered frequency of maintenance runs on engines at the plant and continue in maintenance mode more other than new projects. Plant remains a good negotiating tool for power, and will become a greater asset with master plan, considering other sources of renewable energy or an additional CAT engine at plant. In distribution budget, personnel increase matches salary plan. There is a slight decrease in commodities and contractual. Prices seem to be leveling off but could make a turn upward. It is difficult to budget this far in advance. Crews look at ways to control supply chain issues. There are continued conversations for a KMEA utility warehouse. Lead time for delivery of bucket trucks is about two years. We have been fortunate we have not had to face lack of employees like other municipalities have faced. C & G budget is billing and office staff for utility. Item that keeps increasing is credit card fees as more people are paying with cards which increases cost. At the current time the City does not have a separate fee for the customer. Mayor Thompson stated, people use cards a lot and most businesses do not have a fee on transactions so people are not used to paying fee. We may have to look at a slight rate increase to help pay for the cost. Miscellaneous expenses have transfer to general fund, which is like a franchise fee. The transfer is same amount as previous two years. Repayment to the electric reserve for February event was complete in June. The balance in reserve fund will not pay for any of the major projects needed in the electric system. Mayor Thompson stated, but the fund can assist if needed to complete the projects. Kent stated, budgeted receipts are less than budgeted expenses. It is tough for any business to operate that way long term. It would require a \$10.25 increase per month to electric bills to make up budget difference. Question for commission is do we have additional cuts to get to even or leave budget as presented? Do we eliminate some transfers to CIRF and MERF to get balance revenues and expenditures? Do we continue transfer for seven mile tie; we are uncertain what final cost will be because of market. We will have to replace the 99 poles on the tie and wires. Mayor Thompson asked, is seven mile tie bound by current power contract or will we have to utilize tie regardless of power contract? Lukas stated, that is the only line for power into Goodland. Kent stated, we are responsible for the tie. Mayor Thompson stated, budget talks are tough because I always question how other communities pay the bills. Kent stated, you can put off maintenance for a while, but the electric department does a good job keeping system in good repair. When you do regular projects, it takes money to keep system up to date. It is getting more difficult to balance the budget. Vice-Mayor Howard stated, it is easier to keep up with system maintenance then to wait for a major problem. Kent stated, when the fee for the energy event is paid, what does the commission think they want to do with that fee? Mayor Thompson stated, with electric contract coming up for negotiations, hopefully we can leverage our assets for a better contract.

Kent stated, in the water utility, revenues were up in 2022 but it was a dry year. This year has been wet so we will have to see how revenues end up, they vary a lot. Again the water fund budgets more in expenditures than in revenues. In production there is a decrease in personnel expense because we are budgeting the supervisor ½ in sewer and water for 2024. Chemical costs have increased. There is a transfer to the water reserve, but if project costs are more than expected, we can use that money to fund project expenditures. In distribution, personnel costs have decreased, but it has been hard to keep staff in water and sewer. The CIRF transfer is a bond payment for a previous water project and funds for water line replacement. We have been

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reviewing costs for another project to replace problem areas. The estimate is approximately \$3,000,000 but we cannot do it all at once. Miscellaneous expense is a transfer to general fund as in past. Some funds in the water reserve are being used for BASE grant match in 2024. Rates were recently reviewed with slight increase. We continue maintenance on equipment; we have a lot of wells. The city needs a master plan for the water system. The recent water tower maintenance contract will bring clarity to projects. There are a couple serious issues to address with two towers. We are having difficult time getting information from the vendor for standpipe in Memory Park so we are reaching out to other vendors. It can be addressed with ARPA funds if addressed soon. Challenges in water are that the towers have been neglected, need to train staff for certification required by State, additional lead and copper sampling in 2025, maintain a backflow/cross-connection control program, a plan to insert valves to prevent shutting down too big of an area when address problems and fire hydrant replacement. Our oldest hydrant is only 85 years old. In the budget do we remove more expenditures to balance to revenue? We have large upcoming projects but ARPA funds will not be available. Mayor Thompson stated, biggest challenge with water is a lot of our infrastructure is so old. We do a good job maintaining, but it all has a lifespan and will need to be addressed. I have a hard time thinking we can make additional cuts in the water budget. Kent stated, the challenge is trying to use resources to our best benefit. Vice-Mayor Howard stated, no one likes to raise rates, but we need a minimal increase when products continue to go up. Kent stated, people have expectations water will continue with a minimum charge. We need to continue to do more to deliver water without a catastrophic event.

In the sewer utility, revenues are very conservative with an increase of \$.20 per year. Revenues vary minimal because of the commercial rate. We have used ARPA funds to complete some projects at the plant to save City money. In treatment personnel increased because of supervisor being split between water and sewer. Contractual services increased with insurance. Equipment maintenance and repair went up in 2022 but we budgeted back down in 2023. In capital improvements we continue to camera mains and cleaning head works annually, but as a result we get information of problems in the system. They will be here in two weeks to begin repair project. In collection, personnel services increased, we need to keep employees. Contractual services increased with insurance. We have money transferred into CIRF for lift stations that will need addressed soon with their age. Miscellaneous expenses have a slight increase in the transfer to general fund, do we reduce that? This is considered a franchise fee but what is appropriate amount? Sewer reserve is trading water, the system has been neglected and needs maintenance. We continue maintenance, but try to keep projects to a minimum. Our rate has a very minimal annual increase which we are grateful for, but we do not have in water or electric. Challenges are staffing, sampling, minimal maintenance and maintenance costs. Question for commission is do we keep transfer to general fund at same level or reduce? With proposed budget \$27,000 in red, does staff reduce additional costs? Receipts have been somewhat the same since 2019.

There are other funds used by the City. Health and sanitation fund has an increase in revenues to meet contract changes effective March 2023. It is basically a contractual fund. Revenues for cemetery improvement fund are lot sales and the cash balance is about \$275,000. Money has been set aside for a few expenditures and a new transfer for land purchase. Does commission agree with the land transfer from the improvement fund? We use the fund for bigger ticket items. Mayor Thompson stated, I feel it is the appropriate place for it. Kent stated, law enforcement trust fund revenues are from drug forfeitures and expenses are radios for \$10,000. The vehicle inspection (VIN) or the law enforcement trust fund can be used for Flock System the commission

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inquired about. The system is not currently included in the budget, but can be added. Municipal court diversion revenues are fees which have decreased. VIN revenues are fees paid for vehicle inspections done by the city. Funds are utilized for training and equipment expenses. Budgets for CIRF and MERF reserve funds depend on decisions from the commission. ON GIRF we have an additional expense for the BASE grant. Special highway revenues are gasoline tax per statute. This is our main source for chip and seal on streets, but for 2024 we will use the revenue as local share in cost share grant for Caldwell Improvements. Special parks revenue is liquor tax per statute that is receipted ½ to general fund for park improvements. The city budgets a minimum amount in general fund for park improvements. ARPA funds are from the American Rescue Plan Act of 2021 and funds need to be obligated by 2024 then used by 2026.

ON A MOTION by Mayor Thompson at 6:46 p.m. to take a five minute recess and report back at 6:51 p.m. **seconded by** Commissioner Showalter. **MOTION carried on a VOTE of 4-0.** Meeting resumed at 6:51 p.m.

Kent stated, the commission was asked last meeting whether we meet same advalorem rate as 2023 budget which requires budget decrease of \$329,000. To meet projected RNR rate requires decrease of \$567,000. Staff needs direction. Mayor Thompson stated, I cannot see any way to move forward functionally to accomplish the city needs and fix and maintain failing infrastructure when you continue to cut the budget. To be able to move forward we will have to fall between what was presented and meeting the 2023 budget advalorem rate. Commissioner Showalter stated, I agree with Mayor Thompson. There is no way to continue to meet goals if we have drastic cut in budget. I feel that would move the city backwards. Some of the cuts make sense, but in no way can we meet RNR. Mayor Thompson stated, on the list of proposed adjustments there are a lot of retirement funds and some in equipment or improvement reserves. Kent stated, when an employee leaves service that is their leave built up. Mayor Thompson stated, if they are proposed cuts, I am assuming they are not planning on leaving. Kent stated, it is a guessing game; we are trying to come up with a way to decrease maximums. Mayor Thompson asked, what is projected wage increase? Kent stated, the merit per salary plan and 3% COLA. Mayor Thompson asked, what is projected change in health insurance? We have been lucky that the expenses have not been as high as expected. Mary stated, we projected 8% increase. Kent stated, year to date we are doing well and if it remains at this level I anticipate a good renewal but there are other options we can look at. Mayor Thompson asked, when do we have to know our plan for RNR? Kent stated, July 20th and we will have to provide our maximum amount. Mayor Thompson asked, what are thoughts of commission for final decision by next meeting? Vice-Mayor Howard stated, there is no way we can meet RNR or we will have to cut services. I recommend a special commission meeting to continue discussion. Consensus of commission is to hold a special meeting Monday July 10th at 5:00 p.m. Kent stated, Commissioner Redlin gave me permission to state he does not see how we can meet RNR. Vice-Mayor Howard asked, when was the last time the City levy increased? Mayor Thompson stated, please email commission copies of both power point presentations to review.

REPORTS

- A. City Manager - 1.** Manager memo is in the packet. **2.** We received EMC Dividend check in the amount of \$38,451.20. **3.** Frank updated the commission on a recent traffic stop for a U-turn but ended up with ½ pound of meth, 3 pounds marijuana and a 2023 van with less than 3,000 miles that we are applying for seizure. This was one of our best stops with meth. It does not sound like

much but it is. Commissioner Showalter stated, that is a lot of meth, kudos to Officer Mader. Frank stated, I am making a spreadsheet of the narcotics we are getting off the street from last year and this year. They have been working hard on the drugs. **4.** We have had a request to apply for a grant from foundation for an additional shade over play equipment at Steever Park. **5.** I have had a request on the property in the Roadway lease that is south of Holiday Inn Express. The land is owned by both the city and county. It is a paved property with a lease for 25 years, then renewable for another 25 years. I am uncertain if Roadway even uses property for their trailers. The college received grant money for a CDL program and would like to use property if can. I have spoken with City Attorney about what we could do with property in lease as this would make a good use of land. Mayor Thompson stated, my initial thought is it is silly both entities own property. If we can work it so that only one entity owns property for the college to utilize property. Kent stated, we are gathering information but it seems there are parameters in lease that make it difficult. They would like to use the property as is, then have classroom work at college. **6.** Police Department monthly report is in packet.

B. City Commissioners

Vice-Mayor Howard – 1. No Report

Commissioner Showalter – 1. No Report

Commissioner Myers - 1. No Report

Commissioner Redlin – 1. Absent, No Report

C. Mayor Thompson– 1. No Report

ADJOURNMENT WAS HAD ON A MOTION BY Vice-Mayor Howard seconded by Commissioner Showalter. Motion carried by unanimous VOTE, meeting adjourned at 7:25 p.m. Next meeting is a Special Meeting Monday scheduled for July 10th at 5:00 p.m. Next regular meeting is scheduled for July 17, 2023.

ATTEST:

Aaron Thompson, Mayor

Mary P. Volk, City Clerk

GOODLAND CITY COMMISSION
Special Commission Meeting

July 10, 2023

5:00 P.M.

Mayor Aaron Thompson called the meeting to order with Vice-Mayor J. J. Howard, Commissioner Jason Showalter, Commissioner Ann Myers and Commissioner Brook Redlin responding to roll call.

Also present were Dustin Bedore – Director of Electric Utilities, Jason Erhart – Assistant Chief of Police, Sami Windle – Museum Director, LeAnn Taylor – Municipal Court Clerk/Judge, Joshua Jordan – IT Director, Kenton Keith – Director of Streets and Facilities, Neal Thornburg – Director of Water and Wastewater, Danny Krayca – Director of Parks, Zach Hildebrand – Code Enforcement/Building Official, Mary Volk - City Clerk and Kent Brown - City Manager.

Mayor Thompson led Pledge of Allegiance

DISCUSSION ITEMS

- A. 2024 Budget** – Kent stated, originally we presented a budget that required 56.764 mills, which we know is too much. Last meeting we presented a list of changes to advalorem funds to get to 47.876 mills, not reaching RNR but lower than last year. General consensus of the commission at meeting was not to meet RNR. After further discussion, the Mayor recommended meeting tonight. During the last week staff reviewed items to recommend you add back into budget. Commissioner Redlin asked, were cuts presented by priority? Kent stated, no all departments were reviewed for possible reduction so they are listed by department, identifying items that could be realistic to reduce or what could be delayed a year. Total general fund revenue items on worksheet were \$53,500 while expenditures were \$272,821. We want to be conservative yet not overstate revenue. Kent reviewed items on the list with commission. Reducing the transfers from sewer and water utilities to general were not included in original list. With utility funds having issues we recommend reducing transfers to the amount in 2022 budget. We also would like to do the same for electric utility. The transfers affect general fund, making our target farther away. It is common to utilize utility fees to reduce property tax. We consider these franchise fees for office staff for each utility. What will be a good rate? Mayor Thompson asked, what kind of shape is the roof on the Armory? I would like to see an updated estimate to replace the roof. I am in favor the transfer remains in budget with this type of expenditure. Commissioner Showalter and Commissioner Redlin agree with Mayor Thompson. Kent stated, on the police vehicle transfer, the department will have two to three vehicles approaching 100,000 miles. Mayor Thompson stated, I realize our goal is to replace them at 100,000 miles; however, what are maintenance costs on vehicles? Jason stated, they are not large items, but there is wear and tear. Commissioner Showalter stated, last year we replaced two then requesting two more this year, I feel that is a lot of vehicles replaced. I feel more comfortable replacing one vehicle this year. Kent stated, we noticed last year delivery dates provided issues getting vehicles. With the radios there is a possible grant but we will not be informed of award until after budget so we cannot bank on grant. Total proposed reduction in police budget is \$65,000. Mayor Thompson stated, the commission consensus is to keep roof transfer of \$10,000 in the budget. I agree with Commissioner Showalter on the vehicle. Commissioner Redlin stated, I also agree. Kent stated, so net reduction in police department is \$55,000. For the van, the State reduced the grant amount awarded the city. Mayor Thompson stated current fees are \$1.50 per trip, is it time to consider increasing fees to balance out costs. Kent stated, building inspection had minor reductions. Mayor Thompson stated, I am not in favor of reducing the nuisance housing rehabilitation program. If we can continue to help people fix up property to keep off nuisance list, I want to promote program. Commissioner Myers asked, how do we promote program? Mayor Thompson stated, it is tough because there is a small amount of people that will utilize the funds. Commissioner Redlin stated, the housing committee is discussing other ways to promote programs. Mayor Thompson stated, this program is income based

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to help lower income. Kent stated, in street and alley Stage 2 of Cherry Street project between railroad and highway is difficult as we will have to bypass road. Mayor Thompson stated, this winter has been difficult on that road; I would like to see transfer remain in budget. Commissioner Showalter stated, I agree this is a priority to keep in budget. Kent stated, another large item is transfer for next loader. Street and alley require a lot of equipment and tools to maintain operations. Commissioner Showalter stated, the transfer for the street sweeper is removed, but current sweeper is in bad condition. Kent stated, balance for sweeper in MERF is \$231,000. I asked Kenton to request a new estimate on cost. Kenton stated, Key Equipment informed me they sell equipment identical to our existing sweeper for \$300,000. Purchase needs to be sooner than later with cost continuing to increase; it is running but keeps breaking down. Kent stated, we have not put out official bids but this will be item that comes up sooner than later. We may need to look at lease option. Total reduction in street and alley is \$88,741. Mayor Thompson asked, is the sweeper or loader more of a priority? Kent stated, loaders are used a lot. Kenton stated, my concern is the older equipment gets, the more costs are to keep equipment operable. My maintenance budget is very minimal. We have a New Holland loader where the part has been on back order. That is a tough call. I feel it is tough to cut the loader because of snow removal. Vice-Mayor Howard asked, how much do we spend each year on sweeper? Kenton stated, about five years ago we rebuilt the machine for \$45,000 and it continues blowing hydraulic lines. Key Equipment said the average life of a sweeper is seven years and we are on year thirteen. Mayor Thompson stated, I would choose the sweeper transfer in budget between the two. Vice-Mayor Howard asked, what about reducing the amount to \$15,000 for sweeper instead of \$25,000. Consensus of commission is in agreement with Vice-Mayor Howard. Kent stated, the parks budget is reduced by retirement wage and zero turn mower transfers. One mower will reach limit and we can continue to put money away for other mower. Danny stated, our current models are 2006 and in good shape because of service and maintenance program we do. With moisture this year we are mowing more than past years. Expected purchase cost remains at \$21,000. Kent stated, cemetery transfer will be scheduled from the improvement fund. Mayor Thompson asked, if the museum roof is in bad shape why not consider the transfer? Do we need to start putting money aside for replacement? Danny stated, the joint where they added on to the museum is where the problem exists. I have been patching it every year. It is a metal roof and we have been able to get by with patching. Commissioner Redlin stated, I feel we should consider the transfer. Mayor Thompson stated, I do not feel it should be necessary for this budget but need to make plans in future to get it done. Consensus of commission is to add \$2,500 in museum for inspection on roof. Kent stated, there are minor cuts in the recreation budget. Mayor Thompson stated, our contract with GAC is pretty significant. She has provided brief synopsis on programs, but not a financial breakdown how our funds are used to maintain services. Kent stated, in waterpark we made minor reductions on transfers for pool improvements in both CIRF and MERF. Both have balances that help take care of minor items that come up with pool. Commissioner Myers stated, I feel our admission is cheaper than surrounding pools with repairs we have had to make. Mayor Thompson stated, that is tough to know how high to set fee. There have been minor adjustments this year. The pool will never make money but it is a service we provide community. Vice-Mayor Howard stated, with changes it appears we are back to same levy as before legislature enforced RNR, with increased valuation. Kent stated, there are other reductions in ad valorem in the employee benefits and airport funds. Airport fund is City match for grant funding. Mayor Thompson stated, the airport has been fortunate with funding last few years.

Kent stated, in utility funds staff recommended minor reductions but needs direction. Major changes are reductions of transfers to general fund. As previously discussed, we are using cash balance to

budget utility funds. They each have a reserve fund but it does not take much to exhaust reserves. It is rare to spend entire budget for utility funds. The changes recommended in sewer utility eliminates deficit but does not take care of major expenses needed. The budgets maintain systems but we will have to review what needs to be done with rates. We have been fortunate to have ARPA money for sewer improvements this year but it is not renewable. We cannot keep using cash balance in utility funds. Sewer recommendations reduce expenditures \$48,425 and water reductions \$22,500. Expenditures exceed revenues in both utility funds. We will have some major expenses we need to address with towers soon. Electric utility looks like a large business but again expenditures exceed revenues if we spend the entire budget. Last meeting Mayor Thompson asked how other cities can have lower rates and pay the bills. The major utility provider on east end of state is proposing a \$14.50 increase this year and the big provider in Colorado raises rates every year. Every utility is facing the same issues. It costs a lot to maintain the system. Our department does a good job being proactive with maintenance. If we stop maintenance it will cause problems down the road. Does commission want additional cuts to match revenues with expenditures? With items listed, budget will show a small cash balance at end of 2024. Do we make more reductions or do you want a separate discussion after budget concerning rates? Mayor Thompson stated, I feel we go forward with minor changes as presented but we need to have a serious discussion regarding the rates long term. Vice-Mayor Howard stated, we need to have minimal annual adjustments in the rates rather than wait until we have major expenditure. I agree move forward with recommendations and discuss rates later. Mayor Thompson stated, rates are a difficult discussion. No one likes it when you raise prices, but we do not want to be in position we cannot provide services because of a major breakdown. I would rather spend more to prevent things like that from happening. We are not raising rates right now, but need to have a serious discussion. I am satisfied with how budget is presented. Kent stated, you are letting public know there are some tough decisions that need to be made but also that we are upside down. Mayor Thompson stated, I hope public knows what departments have done to keep rates down for a number of years. We cannot do it forever or we will be spending more and providing less service. Kent stated, an example is in water and sewer with additional expenses for testing but no additional funding. Staff will present revised budget and resolution for exceeding RNR to send to County Clerk at next meeting. Public hearing will be in September. When we send information to County Clerk that sets maximum rate for budget. Mayor Thompson stated, I appreciate everyone for the budget discussion and input

ADJOURNMENT WAS HAD ON A MOTION Commissioner Redlin **seconded** by Vice-Mayor Howard. **Motion carried by unanimous VOTE, meeting Adjourned at 6:45 p.m.**

ATTEST:

Aaron Thompson, Mayor

Mary P. Volk, City Clerk

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				1615 ADVANCED AUTO BODY						
14423029	1	7/06/23		DOOR PANEL/CITY MANAGER PICKUP		11-02-3170		493.50	66843	7/17/23
				ADVANCED AUTO BODY				----- 493.50		
				2871 AMERICAN FAMILY LIFE						
PR20230630	1	6/30/23		AFLAC CANCER		11-00-0012	N	33.18	3045752	7/07/23 E
PR20230630	2	6/30/23		AFLAC CANCER		15-00-0012	N	16.02	3045752	7/07/23 E
PR20230630	3	6/30/23		AFLAC ACCIDENT		11-00-0012	N	85.02	3045752	7/07/23 E
PR20230630	4	6/30/23		AFLAC ACCIDENT		15-00-0012	N	83.34	3045752	7/07/23 E
PR20230630	5	6/30/23		AFLAC DENTAL		15-00-0012	N	34.44	3045752	7/07/23 E
PR20230630	6	6/30/23		AFLAC ST DISB		11-00-0012	N	43.08	3045752	7/07/23 E
PR20230630	7	6/30/23		AFLAC ST DISB		15-00-0012	N	43.20	3045752	7/07/23 E
PR20230630	8	6/30/23		AFLAC LIFE RIDR		15-00-0012	N	2.76	3045752	7/07/23 E
PR20230630	9	6/30/23		AFLAC LIFE		11-00-0012	N	36.33	3045752	7/07/23 E
PR20230630	10	6/30/23		AFLAC LIFE		21-00-0012	N	12.51	3045752	7/07/23 E
PR20230630	11	6/30/23		SPEC HLTH EVENT		11-00-0012	N	20.10	3045752	7/07/23 E
PR20230630	12	6/30/23		SPEC HLTH EVENT		23-00-0012	N	13.62	3045752	7/07/23 E
PR20230630	13	6/30/23		AFLAC HOSP CONF		11-00-0012	N	51.96	3045752	7/07/23 E
				AMERICAN FAMILY LIFE				----- 475.56		
				1389 AMERICAN FID						
PR20230630	1	6/30/23		AF CANCER AT		11-00-0012	N	29.35	3045749	7/07/23 E
PR20230630	2	6/30/23		AF CANCER AT		15-00-0012	N	21.85	3045749	7/07/23 E
PR20230630	3	6/30/23		AF CANCER AT		21-00-0012	N	9.90	3045749	7/07/23 E
PR20230630	4	6/30/23		AMER FID CANCER		11-00-0012	N	116.84	3045749	7/07/23 E
PR20230630	5	6/30/23		AMER FID CANCER		15-00-0012	N	137.85	3045749	7/07/23 E
PR20230630	6	6/30/23		AMER FID CANCER		21-00-0012	N	26.95	3045749	7/07/23 E
PR20230630	7	6/30/23		AMER FID LIFE		11-00-0012	N	241.72	3045749	7/07/23 E
PR20230630	8	6/30/23		AMER FID LIFE		15-00-0012	N	229.78	3045749	7/07/23 E
PR20230630	9	6/30/23		AMER FID LIFE		21-00-0012	N	114.75	3045749	7/07/23 E
PR20230630	10	6/30/23		AM FID ACCIDENT		11-00-0012	N	67.85	3045749	7/07/23 E
PR20230630	11	6/30/23		AM FID ACCIDENT		15-00-0012	N	84.75	3045749	7/07/23 E
PR20230630	12	6/30/23		AM FID HOSPITAL		11-00-0012	N	26.99	3045749	7/07/23 E
PR20230630	13	6/30/23		AM FID HOSPITAL		15-00-0012	N	26.99	3045749	7/07/23 E
PR20230630	14	6/30/23		AM FID HOSPITAL		21-00-0012	N	15.93	3045749	7/07/23 E
PR20230630	15	6/30/23		AM FD DISABILTY		11-00-0012	N	112.72	3045749	7/07/23 E
PR20230630	16	6/30/23		AF CRITICAL CR		11-00-0012	N	13.94	3045749	7/07/23 E
PR20230630	17	6/30/23		AF CRITICAL CR		15-00-0012	N	8.77	3045749	7/07/23 E
				AMERICAN FID				----- 1286.93		
				1390 AMERICAN FIDELITY						
PR20230630	1	6/30/23		AF MED REIMBURS		11-00-0012	N	320.83	3045750	7/07/23 E
PR20230630	2	6/30/23		AF MED REIMBURS		15-00-0012	N	274.17	3045750	7/07/23 E
PR20230630	3	6/30/23		AF MED REIMBURS		21-00-0012	N	114.59	3045750	7/07/23 E
				AMERICAN FIDELITY				----- 709.59		
				2809 AMERICAN MUNICIPAL SERVIC						
57359	1	7/07/23		COLLECTIONS/JUNE 2023		15-44-2140		3.75	66844	7/17/23
				AMERICAN MUNICIPAL SERVIC				----- 3.75		

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				1184 BAYSINGER POLICE SUPPLY						
1060466	1	6/30/23		CONCEALABLE CARRIERS		36-01-4010		4452.00	66845	7/17/23
				BAYSINGER POLICE SUPPLY				4452.00		

				374 BLACK HILLS ENERGY						
GEN23-291	1	7/05/23		GAS CHARGES/PARKS		11-15-2100		41.67	66847	7/17/23
GEN23-291	2	7/05/23		GAS CHARGES/AIRPORT		11-13-2100		29.53	66847	7/17/23
GEN23-291	3	7/05/23		GAS CHARGES/AIRPORT		11-13-2100		40.86	66847	7/17/23
GEN23-292	1	7/03/23		GAS CHARGES/POWER PLANT		15-40-2090		83.52	66847	7/17/23
GEN23-293	1	7/06/23		GAS CHARGES/NORTH SHOP		11-11-2100		74.95	66847	7/17/23
GEN23-295	1	7/06/23		GAS CHARGES/WELCOME CENTER		11-21-2100		30.58	66847	7/17/23
GEN23-296	1	6/29/23		GAS CHARGES/FAA		11-13-2100		28.50	66847	7/17/23
GEN23-297	1	7/06/23		GAS CHARGES/MUSEUM		11-17-2100	N	28.50	66847	7/17/23
GEN23-298	1	7/06/23		GAS CHARGES/SOUTH SHOP		21-42-2100		28.50	66847	7/17/23
GEN23-310	1	7/11/23		GAS CHARGES/JUNE 2023		15-44-2100		37.80	66847	7/17/23
GEN23-310	2	7/11/23		GAS CHARGES/JUNE 2023		21-40-2100		37.79	66847	7/17/23
GEN23-311	1	7/11/23		GAS CHARGES/JUNE 2023		11-02-2100		34.74	66847	7/17/23
GEN23-312	1	7/11/23		GAS CHARGES/JUNE 2023		21-40-2100		68.04	66847	7/17/23
GEN23-91	1	7/06/23		GAS CHARGES/POWER PLANT		15-40-2100		31.06	66847	7/17/23
				BLACK HILLS ENERGY				596.04		

				71 BLUE CROSS - BLUE SHIELD						
PR20230630	1	6/30/23		BCBS S300/SHIP		11-00-0012	N	9.27	3045745	7/07/23 E
PR20230630	2	6/30/23		BCBS S300/SHIP		15-00-0012	N	23.25	3045745	7/07/23 E
				BLUE CROSS - BLUE SHIELD				32.52		

				3622 BRANNAN AGGREGATES						
340981	1	6/06/23		1/2" ASPHALT		06-01-3120		830.70	66848	7/17/23
342542	1	6/26/23		1/2" ASPHALT		06-01-3120		852.90	66848	7/17/23
342880	1	6/27/23		1/2" ASPHALT		06-01-3120		843.90	66848	7/17/23
342954	1	6/28/23		1/2" ASPHALT		06-01-3120		837.30	66848	7/17/23
343928	1	7/10/23		1/2" ASPHALT		06-01-3120		837.90	66848	7/17/23
				BRANNAN AGGREGATES				4202.70		

				3977 BULLER, JACKIE						
GEN23-280	1	7/01/23		MUSEUM SALES		11-00-0893		15.00	66849	7/17/23
				BULLER, JACKIE				15.00		

				1331 CASHIER'S CHECK						
GEN23-313	1	7/13/23		INVEST/FNB		03-00-0003		11000.00	66842	7/13/23
GEN23-313	2	7/13/23		INVEST/FNB		05-00-0003		85000.00	66842	7/13/23
GEN23-313	3	7/13/23		INVEST/FNB		07-00-0003		155000.00	66842	7/13/23
GEN23-313	4	7/13/23		INVEST/FNB		09-00-0003		91000.00	66842	7/13/23
GEN23-313	5	7/13/23		INVEST/FNB		11-00-0003		40000.00	66842	7/13/23
GEN23-313	6	7/13/23		INVEST/FNB		12-00-0003		19500.00	66842	7/13/23
GEN23-313	7	7/13/23		INVEST/FNB		15-00-0003		50000.00	66842	7/13/23
GEN23-313	8	7/13/23		INVEST/FNB		18-00-0003		500.00	66842	7/13/23
GEN23-313	9	7/13/23		INVEST/FNB		19-00-0003		18500.00	66842	7/13/23
GEN23-313	10	7/13/23		INVEST/FNB		20-00-0003		34000.00	66842	7/13/23

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1331 CASHIER'S CHECK										
GEN23-313	11	7/13/23		INVEST/FNB		21-00-0003		109500.00	66842	7/13/23
GEN23-313	12	7/13/23		INVEST/FNB		22-00-0003		3000.00	66842	7/13/23
GEN23-313	13	7/13/23		INVEST/FNB		23-00-0003		40000.00	66842	7/13/23
GEN23-313	14	7/13/23		INVEST/FNB		25-00-0003		10000.00	66842	7/13/23
GEN23-313	15	7/13/23		INVEST/FNB		26-00-0003		7000.00	66842	7/13/23
GEN23-313	16	7/13/23		INVEST/FNB		27-00-0003		29000.00	66842	7/13/23
GEN23-313	17	7/13/23		INVEST/FNB		30-00-0003		38000.00	66842	7/13/23
GEN23-313	18	7/13/23		INVEST/FNB		32-00-0003		200000.00	66842	7/13/23
GEN23-313	19	7/13/23		INVEST/FNB		33-00-0003		47000.00	66842	7/13/23
GEN23-313	20	7/13/23		INVEST/FNB		35-00-0003		29000.00	66842	7/13/23
GEN23-313	21	7/13/23		INVEST/FNB		36-00-0003		265000.00	66842	7/13/23
GEN23-313	22	7/13/23		INVEST/FNB		37-00-0003		10000.00	66842	7/13/23
GEN23-313	23	7/13/23		INVEST/FNB		38-00-0003		220000.00	66842	7/13/23

CASHIER'S CHECK								1512000.00		
519 CITY OF GOODLAN										
PR20230630	1	6/30/23		TECHNOLOGY		15-00-0012	N	15.00	3045746	7/07/23 E
CITY OF GOODLAN								15.00		
515 CITY OF GOODLAND, FUEL										
GEN23-281	1	7/01/23		DIESEL		15-42-3070		923.52	66851	7/17/23
GEN23-281	2	7/01/23		DIESEL		11-15-3070		373.00	66851	7/17/23
GEN23-281	3	7/01/23		DIESEL		11-23-3070		85.71	66851	7/17/23
GEN23-281	4	7/01/23		DIESEL		11-11-3070		2513.75	66851	7/17/23
GEN23-281	5	7/01/23		DIESEL		21-42-3070		419.55	66851	7/17/23
GEN23-281	6	7/01/23		DIESEL		11-09-3070		77.27	66851	7/17/23
GEN23-281	7	7/01/23		GAS		15-42-3070		251.83	66851	7/17/23
GEN23-281	8	7/01/23		GAS		15-40-3070		322.61	66851	7/17/23
GEN23-281	9	7/01/23		GAS		11-15-3070		465.86	66851	7/17/23
GEN23-281	10	7/01/23		GAS		11-03-3070		2481.60	66851	7/17/23
GEN23-281	11	7/01/23		GAS		11-11-3070		600.10	66851	7/17/23
GEN23-281	12	7/01/23		GAS		23-41-3070		153.13	66851	7/17/23
GEN23-281	13	7/01/23		GAS		11-06-3070		385.21	66851	7/17/23
GEN23-281	14	7/01/23		GAS		21-42-3070		173.71	66851	7/17/23
GEN23-281	15	7/01/23		GAS		21-40-3070		281.44	66851	7/17/23
CITY OF GOODLAND, FUEL								9508.29		
1880 CITY OF GOODLAND-REFUND A										
GEN23-315	1	7/13/23		ELECTRIC DEPOSIT REFUND		20-01-5060		2250.00	66852	7/17/23
GEN23-315	2	7/13/23		WATER DEPOSIT REFUND		22-01-5070		1500.00	66852	7/17/23
CITY OF GOODLAND-REFUND A								3750.00		
987 COMPLIANCE ONE										
305854	1	7/07/23		EAP		15-44-2140		5.50	66854	7/17/23
305854	2	7/07/23		EAP		15-42-2140		4.40	66854	7/17/23
305854	3	7/07/23		EAP		11-15-2140		3.30	66854	7/17/23
305854	4	7/07/23		EAP		11-11-2140		2.20	66854	7/17/23
305854	5	7/07/23		EAP		11-03-2140		11.00	66854	7/17/23
305854	6	7/07/23		EAP		11-02-2140		4.40	66854	7/17/23

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987 COMPLIANCE ONE										
305854	7	7/07/23		EAP		11-04-2140		1.10	66854	7/17/23
305854	8	7/07/23		EAP		11-17-2140		1.10	66854	7/17/23
305854	9	7/07/23		EAP		21-42-2140		4.40	66854	7/17/23
305854	10	7/07/23		EAP		23-41-2140		2.20	66854	7/17/23
306062	1	7/07/23		ADMIN FEE		15-42-2140		36.30	66854	7/17/23
306062	2	7/07/23		ADMIN FEE		15-40-2140		18.15	66854	7/17/23
306062	3	7/07/23		ADMIN FEE		11-11-2140		42.35	66854	7/17/23
306062	4	7/07/23		PREEMPLOYMENT/MILLER		21-40-2140		79.50	66854	7/17/23
306062	5	7/07/23		FMCSA LIMITED QUERY		15-42-2140		30.00	66854	7/17/23
306062	6	7/07/23		FMCSA LIMITED QUERY		15-40-2140		10.00	66854	7/17/23
306062	7	7/07/23		FMCSA LIMITED QUERY		11-11-2140		30.00	66854	7/17/23
306062	8	7/07/23		FMCSA LIMITED QUERY		21-42-2140		5.00	66854	7/17/23
306062	9	7/07/23		FMCSA LIMITED QUERY		11-15-2140		5.00	66854	7/17/23

COMPLIANCE ONE								295.90		
891 DAN BRENNER FORD-MERCURY,										
100343	1	6/16/23		V-BELT/PD #5		11-03-3170		36.07	66855	7/17/23
DAN BRENNER FORD-MERCURY,								36.07		
1867 DEMARS PENSION CONSULTING										
0776417	1	7/07/23		FIXED PARTICIPANT FEE		11-02-2140		75.00	66856	7/17/23
DEMARS PENSION CONSULTING								75.00		
184 DEPENDABLE GLASS SERVICE,										
70279	1	6/26/23		AB 175 ENTRY LOCK MARKS X 2		11-11-3030		259.90	66857	7/17/23
DEPENDABLE GLASS SERVICE,								259.90		
4016 DEVELOPMENTAL SERVICES										
23-0605	1	6/05/23		KROSKEY/RTAP TRAINING		11-06-2170		45.00	66858	7/17/23
DEVELOPMENTAL SERVICES								45.00		
2433 DPC ENTERPRISES, L.P.										
DE28000253-23	1	6/30/23		CHLORINE CYLINDERS		21-40-3040		140.00	66859	7/17/23
DPC ENTERPRISES, L.P.								140.00		
172 EKLUND										
GEN23-307	1	7/03/23		BOND/JOHNSON		15-44-2060		200.00	66860	7/17/23
GEN23-308	1	7/03/23		BOND/SCHEOPNER		15-44-2060		200.00	66860	7/17/23
EKLUND								400.00		
3800 EMC INSURANCE COMPANIES										
7001031036	1	7/07/23		PREMIUM		21-40-2060		654.66	66861	7/17/23
7001031036	2	7/07/23		PREMIUM		21-42-2060		654.66	66861	7/17/23
7001031036	3	7/07/23		PREMIUM		23-41-2060		654.66	66861	7/17/23
7001031036	4	7/07/23		PREMIUM		23-43-2060		654.66	66861	7/17/23
7001031036	5	7/07/23		PREMIUM		15-40-2060		8837.96	66861	7/17/23

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3800 EMC INSURANCE COMPANIES										
7001031036	6	7/07/23		PREMIUM		15-42-2060		8837.96	66861	7/17/23
7001031036	7	7/07/23		PREMIUM		15-44-2060		1309.33	66861	7/17/23
7001031036	8	7/07/23		PREMIUM		11-02-2060		11129.28	66861	7/17/23

EMC INSURANCE COMPANIES								32733.17		
3884 EMPLOYEE BENEFITS CORP										
GEN23-314	1	7/15/23		COBRA ELIGIBILITY		45-01-1050		60.00	66862	7/17/23

EMPLOYEE BENEFITS CORP								60.00		
3878 FORK & HAY										
GEN23-282	1	7/01/23		MUSEUM SALES/WHEAT BUNDLE		11-00-0893		6.00	66863	7/17/23

FORK & HAY								6.00		
205 FRONTIER AG										
032128	1	6/23/23		SHIPPING		21-40-3130		11.98	66864	7/17/23
032129	1	6/23/23		SHIPPING		21-40-3130		15.17	66864	7/17/23
032142	1	6/23/23		SHIPPING		21-40-3130		11.98	66864	7/17/23
032145	1	6/23/23		SHIPPING		23-41-3130		21.71	66864	7/17/23
032147	1	6/23/23		SHIPPING		21-40-3130		14.45	66864	7/17/23
032148	1	6/23/23		SHIPPING		21-40-3130		14.45	66864	7/17/23
032150	1	6/23/23		SHIPPING		11-03-3130		40.32	66864	7/17/23
112848	1	6/06/23		TIRE REPAIR		11-11-3170		25.68	66864	7/17/23
112871	1	6/07/23		TIRE REPAIR/TRUCK #6		11-03-3170		34.99	66864	7/17/23
337025	1	6/23/23		PROPANE		11-11-3120		424.00	66864	7/17/23

FRONTIER AG								614.73		
3721 GOODLAND AUTOMOTIVE LLC										
380253	1	6/07/23		BOXES OF GLOVES		11-11-3120		74.90	66865	7/17/23
380398	1	6/13/23		BATTERY/2000 GMC C3500		11-11-3170		140.69	66865	7/17/23
380540	1	6/16/23		RUBBER GLOVES		11-15-3120		35.98	66865	7/17/23
381013	1	6/30/23		BATTERY/CITY MANAGER PU		11-02-3170		140.69	66865	7/17/23

GOODLAND AUTOMOTIVE LLC								392.26		
167 GOODLAND YOST FARM SUPPLY										
8840	1	6/21/23		WEED EATER REPAIR		11-15-3060		69.95	66866	7/17/23
8841	1	6/21/23		TRIMMER		11-15-3020		179.99	66866	7/17/23
9126	1	6/29/23		NUT LOCK/FREIGHT NH LOADER		11-11-3060		123.92	66866	7/17/23

GOODLAND YOST FARM SUPPLY								373.86		
3100 GRAINGER										
974975688	1	6/23/23	20146	EMERGENCY LIGHTS X 4		15-42-3010		219.76	66867	7/17/23
9750907579	1	6/26/23	19717	COMPRESSION LATCH X 6/#79		21-40-3060		296.76	66867	7/17/23
9752283292	1	6/26/23	19717	CAPACITOR/#79 VACTRON		21-40-3060		3.76	66867	7/17/23

GRAINGER								520.28		

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				4015 HEBERT, MAEGAN						
GEN23-283	1	6/30/23		OVERPAYMENT ON ACCOUNT		15-44-3180		50.00	66868	7/17/23
				HEBERT, MAEGAN				50.00		

				2893 HELENA CHEMICAL CO.						
41217648	1	7/11/23		PESTICIDE SPRAY		23-41-3040		39.50	66869	7/17/23
41217648	2	7/11/23		PESTICIDE SPRAY		11-15-3040		39.50	66869	7/17/23
				HELENA CHEMICAL CO.				79.00		

				3920 IMA, INC.-BENEFITS						
168349	1	7/10/23		CONSULTING FEES/QUARTERLY		11-02-2140		500.00	66871	7/17/23
168349	2	7/10/23		CONSULTING FEES/QUARTERLY		11-03-2140		850.00	66871	7/17/23
168349	3	7/10/23		CONSULTING FEES/QUARTERLY		11-04-2140		100.00	66871	7/17/23
168349	4	7/10/23		CONSULTING FEES/QUARTERLY		11-09-2140		100.00	66871	7/17/23
168349	5	7/10/23		CONSULTING FEES/QUARTERLY		11-11-2140		850.00	66871	7/17/23
168349	6	7/10/23		CONSULTING FEES/QUARTERLY		11-15-3120		200.00	66871	7/17/23
168349	7	7/10/23		CONSULTING FEES/QUARTERLY		11-17-2140		100.00	66871	7/17/23
168349	8	7/10/23		CONSULTING FEES/QUARTERLY		21-40-2140		100.00	66871	7/17/23
168349	9	7/10/23		CONSULTING FEES/QUARTERLY		21-42-2140		250.00	66871	7/17/23
168349	10	7/10/23		CONSULTING FEES/QUARTERLY		23-41-2140		100.00	66871	7/17/23
168349	11	7/10/23		CONSULTING FEES/QUARTERLY		23-43-2140		100.00	66871	7/17/23
168349	12	7/10/23		CONSULTING FEES/QUARTERLY		15-40-2140		700.00	66871	7/17/23
168349	13	7/10/23		CONSULTING FEES/QUARTERLY		15-42-2140		700.00	66871	7/17/23
168349	14	7/10/23		CONSULTING FEES/QUARTERLY		15-44-2140		350.00	66871	7/17/23
				IMA, INC.-BENEFITS				5000.00		

				1733 IN THE CAN LLC						
GEN23-287	1	7/01/23		SOLID WASTE CONTRACT/JULY		30-01-2220		45630.00	66872	7/17/23
				IN THE CAN LLC				45630.00		

				1989 J ROD'S						
6026	1	7/12/23		CUTOFF NOTICES X 3000		15-44-3120		415.56	66873	7/17/23
				J ROD'S				415.56		

				1092 KANSAS CORP. COMM.						
GEN23-285	1	7/01/23		2011-00357		39-01-2050		100.36	66874	7/17/23
GEN23-285	2	7/01/23		2011-00571		39-01-2050		32.77	66874	7/17/23
				KANSAS CORP. COMM.				133.13		

				1424 KANSAS DEPARTMENT OF REVE						
GEN23-290	1	7/01/23		WATER PROTECTION FEE/2ND QTR		48-01-5090		1905.37	66875	7/17/23
GEN23-290	2	7/01/23		CLEAN DRINK WATER FEE/2ND QTR		21-52-5020		1786.29	66875	7/17/23
				KANSAS DEPARTMENT OF REVE				3691.66		

				613 KANSAS MUNICIPAL UTILITIE						
18100	1	7/03/23		KMU TRAINING/QUARTERLY FEES		11-09-2170		67.43	66876	7/17/23
18100	2	7/03/23		KMU TRAINING/QUARTERLY FEES		23-43-2170		134.85	66876	7/17/23

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613 KANSAS MUNICIPAL UTILITIE										
18100	3	7/03/23		KMU TRAINING/QUARTERLY FEES		23-41-2170		67.43	66876	7/17/23
18100	4	7/03/23		KMU TRAINING/QUARTERLY FEES		11-17-2170		67.43	66876	7/17/23
18100	5	7/03/23		KMU TRAINING/QUARTERLY FEES		11-03-2170		471.99	66876	7/17/23
18100	6	7/03/23		KMU TRAINING/QUARTERLY FEES		11-02-2170		269.71	66876	7/17/23
18100	7	7/03/23		KMU TRAINING/QUARTERLY FEES		21-40-2170		134.85	66876	7/17/23
18100	8	7/03/23		KMU TRAINING/QUARTERLY FEES		21-42-2170		134.85	66876	7/17/23
18100	9	7/03/23		KMU TRAINING/QUARTERLY FEES		15-40-2170		471.99	66876	7/17/23
18100	10	7/03/23		KMU TRAINING/QUARTERLY FEES		15-42-2170		471.99	66876	7/17/23
18100	11	7/03/23		KMU TRAINING/QUARTERLY FEES		15-44-2170		202.28	66876	7/17/23
18100	12	7/03/23		KMU TRAINING/QUARTERLY FEES		11-11-2170		674.27	66876	7/17/23
18100	13	7/03/23		KMU TRAINING/QUARTERLY FEES		11-15-2170		202.29	66876	7/17/23

KANSAS MUNICIPAL UTILITIE								3371.36		
2052 KANSAS ONE-CALL SYSTEM, I										
3060271	1	6/30/23		62 LOCATES		15-42-2140		37.20	66877	7/17/23
3060271	2	6/30/23		62 LOCATES		21-42-2140		37.20	66877	7/17/23

KANSAS ONE-CALL SYSTEM, I								74.40		
1072 KANSAS PAYMENT CENTER										
PR20230630	1	6/30/23		INCOME WITHOLD		11-00-0012	N	96.46	3045748	7/07/23 E

KANSAS PAYMENT CENTER								96.46		
225 KANSASLAND TIRE-GOODLAND										
30749	1	6/27/23		1-235/80R16 GOODYEAR TIRE/#79		21-42-3060		154.52	66878	7/17/23
30791	1	6/28/23		FLAT REPAIR		15-42-3060		33.88	66878	7/17/23

KANSASLAND TIRE-GOODLAND								188.40		
1246 KMEA-WAPA										
WAPA-GO-23-07	1	7/06/23		WAPA/JUNE 2023		15-40-2120		11542.04	66879	7/17/23

KMEA-WAPA								11542.04		
2325 KS HEALTH-COLILERT DRINK										
62557	1	7/06/23		COLILERT DRINKING WATER		21-40-2140		380.00	66880	7/17/23

KS HEALTH-COLILERT DRINK								380.00		
523 KS PUBLIC EMP. RETIREMENT										
PR20230630	1	6/30/23		KPERS		11-00-0012	N	2207.32	3045747	7/07/23 E
PR20230630	2	6/30/23		KPERS		15-00-0012	N	1893.09	3045747	7/07/23 E
PR20230630	3	6/30/23		KPERS		21-00-0012	N	372.53	3045747	7/07/23 E
PR20230630	4	6/30/23		KPERS		23-00-0012	N	281.78	3045747	7/07/23 E
PR20230630	5	6/30/23		OPTIONAL KPERS		11-00-0012	N	295.80	3045747	7/07/23 E
PR20230630	6	6/30/23		OPTIONAL KPERS		15-00-0012	N	46.95	3045747	7/07/23 E
PR20230630	7	6/30/23		KPERS II		11-00-0012	N	1634.30	3045747	7/07/23 E
PR20230630	8	6/30/23		KPERS II		15-00-0012	N	1248.61	3045747	7/07/23 E
PR20230630	9	6/30/23		KPERS II		21-00-0012	N	87.76	3045747	7/07/23 E
PR20230630	10	6/30/23		KPERS II		23-00-0012	N	87.76	3045747	7/07/23 E
PR20230630	11	6/30/23		KPERS III		11-00-0012	N	3908.79	3045747	7/07/23 E

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523 KS PUBLIC EMP. RETIREMENT											
PR20230630	12	6/30/23		KPERS III		15-00-0012	N	1439.50	3045747	7/07/23	E
PR20230630	13	6/30/23		KPERS III		21-00-0012	N	470.62	3045747	7/07/23	E
PR20230630	14	6/30/23		KPERS III		23-00-0012	N	159.09	3045747	7/07/23	E
PR20230630	15	6/30/23		KPERS D&D		11-00-0012	N	537.10	3045747	7/07/23	E
PR20230630	16	6/30/23		KPERS D&D		15-00-0012	N	317.49	3045747	7/07/23	E
PR20230630	17	6/30/23		KPERS D&D		21-00-0012	N	64.52	3045747	7/07/23	E
PR20230630	18	6/30/23		KPERS D&D		23-00-0012	N	36.64	3045747	7/07/23	E

								KS PUBLIC EMP. RETIREMENT			
								15089.65			
3998 MASA											
PR20230630	1	6/30/23		MEDICAL TRANSP		11-00-0012	N	179.00	66840	7/07/23	
PR20230630	2	6/30/23		MEDICAL TRANSP		15-00-0012	N	112.00	66840	7/07/23	
PR20230630	3	6/30/23		MEDICAL TRANSP		21-00-0012	N	28.00	66840	7/07/23	

								MASA			
								319.00			
1440 MCCLURE PLUMBING & HEATIN											
31642	1	6/07/23		FILTER 20X25X1		11-03-3030		2.99	66881	7/17/23	
31738	1	6/28/23		REBUILD FAUCET		11-02-3060		8.99	66881	7/17/23	
59791	1	6/22/23		CHECK PRESSURES ON 3 UNITS		11-02-3030		90.00	66881	7/17/23	
59842	1	6/29/23		SEWER LINE CLEANOUT		11-17-3030		195.00	66881	7/17/23	
60662	1	6/01/23		FILTER, POLE CONCENTRATOR		11-03-3030		106.98	66881	7/17/23	

								MCCLURE PLUMBING & HEATIN			
								403.96			
1113 MURPHY TRACTOR-POWERPLAN											
2055590	1	6/23/23	19715	HYDRAULIC X 2, SEAT SHOCK ABS		11-11-3060		747.81	66882	7/17/23	

								MURPHY TRACTOR-POWERPLAN			
								747.81			
2104 NATIONWIDE TRUST CO. FSB											
PR20230630	1	6/30/23		NATIONWIDE TRST		11-00-0012	N	325.00	3045751	7/07/23	E
PR20230630	2	6/30/23		NATIONWIDE TRST		15-00-0012	N	265.00	3045751	7/07/23	E

								NATIONWIDE TRUST CO. FSB			
								590.00			
3502 O'REILLY AUTO PARTS											
5617-225715	1	6/30/23		SEAT CUSHION/CITY MGR PICKUP		11-02-3170		172.21	66883	7/17/23	
5617-225718	1	6/30/23		SHOCK & STRUTS,MIRROR/CITY MGR		11-02-3170		462.72	66883	7/17/23	

								O'REILLY AUTO PARTS			
								634.93			
3085 OFFICE WORKS & HOME FURNI											
1769-2306	1	6/28/23		COPY COUNT		11-02-3120		89.81	66884	7/17/23	

								OFFICE WORKS & HOME FURNI			
								89.81			
3003 OVERHEAD DOOR CO. OF NW K											
2612	1	6/28/23		REPAIR SOUTH LOOSE ROOF/DRAINS		15-40-3030		1019.64	66885	7/17/23	

								OVERHEAD DOOR CO. OF NW K			
								1019.64			

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3403 PEST AWAY LLC										
18743	1	6/01/23		PEST CONTROL/JUNE 2023		11-02-2140		30.00	66886	7/17/23
18743	2	6/01/23		PEST CONTROL/JUNE 2023		23-41-2140		55.00	66886	7/17/23
18743	3	6/01/23		PEST CONTROL/JUNE 2023		11-13-2140		15.00	66886	7/17/23
18743	4	6/01/23		PEST CONTROL/JUNE 2023		11-17-2140		30.00	66886	7/17/23
18743	5	6/01/23		PEST CONTROL/JUNE 2023		21-40-2140		35.00	66886	7/17/23
18743	6	6/01/23		PEST CONTROL/JUNE 2023		11-11-2140		50.00	66886	7/17/23
18743	7	6/01/23		PEST CONTROL/JUNE 2023		15-40-2140		54.50	66886	7/17/23
18743	8	6/01/23		PEST CONTROL/JUNE 2023		11-03-2140		35.00	66886	7/17/23
18743	9	6/01/23		PEST CONTROL/JUNE 2023		11-21-2140		10.00	66886	7/17/23
18743	10	6/01/23		PEST CONTROL/JUNE 2023		11-15-2140		35.00	66886	7/17/23
18743	11	6/01/23		PEST CONTROL/JUNE 2023		11-23-2140		20.00	66886	7/17/23
18743	12	6/01/23		PEST CONTROL/JUNE 2023		11-02-2140		120.00	66886	7/17/23

PEST AWAY LLC								489.50		
1924 PRAIRIE LAND ELECTRIC										
5371	1	7/11/23		POWER BILL/JUNE 2023		15-40-2120		247389.81	66887	7/17/23

PRAIRIE LAND ELECTRIC								247389.81		
407 SALINA SUPPLY COMPANY										
S100235475.009	1	6/26/23	19896	2" STRAIGHT COUPLINGS X 9		21-42-3050		1318.53	66888	7/17/23
S100243391.004	1	6/26/23	20107	REGAL SPK-4 EJECTOR SPARE PART		21-42-3050		224.44	66888	7/17/23
S100243391.005	1	6/12/23	20107	2" BDGER METER X 1		21-42-3050		2459.41	66888	7/17/23
S100244476.001	1	6/26/23	20110	REGAL BALL FOR VALVE CHECKS X4		21-42-3050		40.20	66888	7/17/23

SALINA SUPPLY COMPANY								4042.58		
924 SCHEOPNER'S WATER CONDITI										
46824	1	6/26/23		WATER		11-03-3120		7.75	66889	7/17/23
49214	1	7/01/23		COOLER RENT		11-03-3120		12.50	66889	7/17/23

SCHEOPNER'S WATER CONDITI								20.25		
418 SELF INSURANCE FUND										
GEN23-286	1	7/01/23		EMPR/GENERAL		45-01-1050		21669.31	66890	7/17/23
GEN23-286	2	7/01/23		EMPR/ELECTRIC PRODUCTION		15-40-1050		3789.99	66890	7/17/23
GEN23-286	3	7/01/23		EMPR/ELECTRIC DISTRIBUTION		15-42-1050		6318.06	66890	7/17/23
GEN23-286	4	7/01/23		EMPR/ELECTRIC COMM		15-44-1050		4458.17	66890	7/17/23
GEN23-286	5	7/01/23		EMPR/WATER PRODUCTION		21-40-1050		977.68	66890	7/17/23
GEN23-286	6	7/01/23		EMPR/WATER DISTRIBUTION		21-42-1050		1331.12	66890	7/17/23
GEN23-286	7	7/01/23		EMPR/SEWER TREATMENT		23-41-1050		595.02	66890	7/17/23
GEN23-286	8	7/01/23		EMPR/SEWER COLLECTION		23-43-1050		1048.98	66890	7/17/23

SELF INSURANCE FUND								40188.33		
2801 SHAMROCK FOODS COMPANY										
28461698	1	6/29/23	20232	CONCESSIONS		11-25-3130		117.99	66891	7/17/23
28461698	2	6/29/23	20232	TRASH BAGS		11-25-3120		163.68	66891	7/17/23

SHAMROCK FOODS COMPANY								281.67		

421 SHARE CORPORATION

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421 SHARE CORPORATION										
238165	1	6/26/23	20025	5IN1 COUPLER 1/4" X 5		15-40-3060		218.25	66892	7/17/23
238325	1	6/28/23	20025	5IN1 COUPLER 1/4" X 5		15-40-3060		218.25	66892	7/17/23

SHARE CORPORATION								436.50		
3851 SHERMAN CO COMM DEVELOP										
GEN23-287	1	7/01/23		MAGNET X 4, POSTCARD X 3		11-00-0893	M	11.00	66893	7/17/23

SHERMAN CO COMM DEVELOP								11.00		
872 SHERMAN CO. HISTORICAL SO										
GEN23-289	1	7/01/23		ORNAMENT/MUSEUM SALES		11-00-0893		8.00	66894	7/17/23

SHERMAN CO. HISTORICAL SO								8.00		
3932 SHERMAN COUNTY FIRE DEPT										
GEN23-288	1	7/01/23		JULY DISTRIBUTION		11-07-2140		83439.30	66895	7/17/23

SHERMAN COUNTY FIRE DEPT								83439.30		
647 SNAPPY SNACK VENDING & GA										
442074	1	7/11/23	20239	CONCESSIONS		11-25-3130		129.60	66896	7/17/23

SNAPPY SNACK VENDING & GA								129.60		
438 STANION WHOLESALE ELECTRI										
5502688-00	1	7/05/23	20074	HALOPHANE FIXTURE		15-42-3010		1094.36	66897	7/17/23

STANION WHOLESALE ELECTRI								1094.36		
3568 UNDERGROUND VAULTS										
1007011	1	6/20/23		SHRED SERVICE		11-03-3120		47.00	66898	7/17/23

UNDERGROUND VAULTS								47.00		
972 UNIFIRST CORPORATION										
1930049312	1	6/05/23		UNIFORMS		21-42-3160		40.75	66899	7/17/23
1930049312	2	6/05/23		UNIFORMS		21-40-3160		20.91	66899	7/17/23
1930049312	3	6/05/23		UNIFORMS		23-41-3160		20.91	66899	7/17/23
1930050123	1	6/12/23		UNIFORMS		21-42-3160		47.39	66899	7/17/23
1930050123	2	6/12/23		UNIFORMS		21-40-3160		20.91	66899	7/17/23
1930050123	3	6/12/23		UNIFORMS		23-41-3160		20.92	66899	7/17/23
1930051204	1	6/19/23		UNIFORMS		21-42-3160		58.23	66899	7/17/23
1930051204	2	6/19/23		UNIFORMS		21-42-3160		20.91	66899	7/17/23
1930051204	3	6/19/23		UNIFORMS		23-41-3160		20.91	66899	7/17/23
1930052413	1	6/26/23		UNIFORMS		21-42-3160		43.50	66899	7/17/23
1930052413	2	6/26/23		UNIFORMS		21-40-3160		23.63	66899	7/17/23
1930052413	3	6/26/23		UNIFORMS		23-41-3160		23.18	66899	7/17/23

UNIFIRST CORPORATION								362.15		
3524 VERIZON										
9938477266	1	6/30/23		CELL PHONES/HOT SPOTS		11-02-2180		40.05	66900	7/17/23

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3524 VERIZON										
9938477266	2	6/30/23		CELL PHONES		11-03-2180		384.58	66900	7/17/23
9938477266	3	6/30/23		IPAD/VAN		11-06-2180		40.01	66900	7/17/23
9938477266	4	6/30/23		IPAD		11-09-3120		40.01	66900	7/17/23
9938477266	5	6/30/23		IPAD/CELL PHONE		11-11-3120		64.37	66900	7/17/23
9938477266	6	6/30/23		IPAD/CELL PHONE		15-42-3120		81.63	66900	7/17/23
9938477266	7	6/30/23		CELL PHONE		15-42-3120		24.36	66900	7/17/23
9938477266	8	6/30/23		CELL PHONE		11-06-2180		41.62	66900	7/17/23
9938477266	9	6/30/23		IPAD/GIS TABLET		21-40-2180		80.02	66900	7/17/23
9938477266	10	6/30/23		HOT SPOTS		25-01-4020		320.67	66900	7/17/23

VERIZON								1117.32		
3313 VISA										
GEN23-299	1	6/30/23		VISTA PRINT BANNER/PO19587		11-17-3130		180.93	66903	7/17/23
GEN23-299	2	6/30/23		GIFT CARDS/BLACK HIDE/PO 19587		11-17-3130		40.00	66903	7/17/23
GEN23-299	3	6/30/23		GIFT CARDS/JACQUE'S PO 19587		11-17-3130		40.00	66903	7/17/23
GEN23-299	4	6/30/23		GIFT CARDS/THEATRE PO 19587		11-17-3130		20.00	66903	7/17/23
GEN23-299	5	6/30/23		GIFT CARDS/CRAZY R'S PO 19587		11-17-3130		20.70	66903	7/17/23
GEN23-299	6	6/30/23		HOTEL/HILDEBRAND, KILLIAN, WOLAK		11-09-2190		2055.36	66903	7/17/23
GEN23-300	1	6/30/23		LIFEGUARD CERTIFICATION		11-25-2140		42.00	66903	7/17/23
GEN23-300	2	6/30/23		LIFEGUARD CERTIFICATION		11-25-2140		294.00	66903	7/17/23
GEN23-300	3	6/30/23		BACKGROUND CHECK/TAYLOR		21-40-2140		20.00	66903	7/17/23
GEN23-300	4	6/30/23		BACKGROUND CHECK/WILLIAMSON		21-40-2140		20.00	66903	7/17/23
GEN23-300	5	6/30/23		KACM CONFERENCE/TAYLOR		18-01-2170		125.00	66903	7/17/23
GEN23-300	6	6/30/23		BACKGROUND CHECK/MILLER		21-40-2140		20.00	66903	7/17/23
GEN23-301	1	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		28.56	66903	7/17/23
GEN23-301	2	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		48.62	66903	7/17/23
GEN23-301	3	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		62.32	66903	7/17/23
GEN23-301	4	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		38.79	66903	7/17/23
GEN23-301	5	6/30/23		FUEL/INSPECTOR CLASS X 3		11-09-2190		49.00	66903	7/17/23
GEN23-301	6	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		54.66	66903	7/17/23
GEN23-301	7	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		67.53	66903	7/17/23
GEN23-301	8	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		37.68	66903	7/17/23
GEN23-301	9	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		20.90	66903	7/17/23
GEN23-301	10	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		65.25	66903	7/17/23
GEN23-301	11	6/30/23		MEAL/INSPECTOR CLASS X 3		11-09-2190		65.73	66903	7/17/23
GEN23-301	12	6/30/23		COM BUILDING INSP/HILDEBRAND		11-09-2170		230.00	66903	7/17/23
GEN23-301	13	6/30/23		RES PLUMBING INSP/KILLIAN		11-09-2170		290.00	66903	7/17/23
GEN23-301	14	6/30/23		RES ELECTRIC INSP/WOLAK		11-09-2170		290.00	66903	7/17/23
GEN23-302	1	6/30/23	20144	1 3/8"&1" DIAMOND BIT/TOOLS		15-42-3020		213.06	66903	7/17/23
GEN23-302	2	6/30/23	20144	FUEL/BEDORE		15-42-2190		70.80	66903	7/17/23
GEN23-303	1	6/30/23		HOTEL/BEDORE CONFERENCE		15-40-2190		213.01	66903	7/17/23
GEN23-303	2	6/30/23		HOTEL/BEDORE CONFERENCE		15-42-2190		213.01	66903	7/17/23
GEN23-303	3	6/30/23		BOOTS X 3		15-40-3160		463.22	66903	7/17/23
GEN23-303	4	6/30/23		BOOTS X 3		15-40-3160		108.99	66903	7/17/23
GEN23-305	1	6/30/23		PAPER TARGET X 5		11-03-3120		94.62	66903	7/17/23
GEN23-306	1	6/30/23		FUEL/ERHART KLETC TRAINING		11-03-2170		39.76	66903	7/17/23
GEN23-306	2	6/30/23		FUEL/ERHART KLETC TRAINING		11-03-2170		39.75	66903	7/17/23
GEN23-306	3	6/30/23		DOG FOOD		11-03-3250		53.99	66903	7/17/23

VISA								5737.24		

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

				2895 VISION CARE DIRECT ADM.						
PR20230630	1	6/30/23		VISION CARE DIR		11-00-0012	N	107.47	66839	7/07/23
PR20230630	2	6/30/23		VISION CARE DIR		15-00-0012	N	122.98	66839	7/07/23
				VISION CARE DIRECT ADM.				230.45		

				3930 WARK VETERINARY SERVICES						
4509	1	6/15/23		RABIES/GARCIA		11-05-2140		25.00	66904	7/17/23
				WARK VETERINARY SERVICES				25.00		

				4017 WESTERN SPRINKLERS, INC						
114707	1	7/05/23		WELL #5 PULL PUMP/INSTALL NEW		38-01-4080		26152.60	66905	7/17/23
				WESTERN SPRINKLERS, INC				26152.60		

				***** REPORT TOTAL *****				2074242.52		

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	5,477.15		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		5,477.15	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	2,371.63		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		2,371.63	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	481.47		
21-00-0001	WATER CASH	SS/MED EMPE WAT		481.47	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	279.23		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		279.23	1
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPE GEN	5,477.15		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		5,477.15	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	2,371.63		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		2,371.63	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	481.47		
21-00-0001	WATER CASH	SS/MED EMPE WAT		481.47	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	279.23		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		279.23	1
11-00-0011	GENERAL EMP TAX A/P	FED TAX GEN	4,873.61		
11-00-0001	GENERAL OPERATING CASH	FED TAX GEN		4,873.61	1
15-00-0011	ELECTRIC EMP TAX A/P	FED TAX ELE	2,126.37		
15-00-0001	ELECTRIC CASH	FED TAX ELE		2,126.37	1
21-00-0011	WATER EMP TAX A/P	FED TAX WAT	433.09		
21-00-0001	WATER CASH	FED TAX WAT		433.09	1
23-00-0011	SEWER EMP TAX A/P	FED TAX SEW	155.09		
23-00-0001	SEWER CASH	FED TAX SEW		155.09	1
11-00-0011	GENERAL EMP TAX A/P	STATE TAX GEN	2,656.83		
11-00-0001	GENERAL OPERATING CASH	STATE TAX GEN		2,656.83	1
15-00-0011	ELECTRIC EMP TAX A/P	STATE TAX ELE	1,334.10		
15-00-0001	ELECTRIC CASH	STATE TAX ELE		1,334.10	1
21-00-0011	WATER EMP TAX A/P	STATE TAX WAT	238.74		
21-00-0001	WATER CASH	STATE TAX WAT		238.74	1
23-00-0011	SEWER EMP TAX A/P	STATE TAX SEW	131.73		
23-00-0001	SEWER CASH	STATE TAX SEW		131.73	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 07/04	4,753.10		
07-00-0001	SELF INSUR CASH	STOP LOSS 07/04		4,753.10	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 07/11	5,775.01		
07-00-0001	SELF INSUR CASH	STOP LOSS 07/11		5,775.01	1
45-01-1050	EMP BENEFIT HEALTH/ACC INSUR	BCBS GEN	15,031.07		
45-00-0001	EMP BENEFITS CASH	BCBS GEN		15,031.07	1
15-40-1050	ELEC. PROD. INSURANCE	BCBS ELPR	2,803.94		
15-00-0001	ELECTRIC CASH	BCBS ELPR		2,803.94	1
15-42-1040	ELEC. DIST. RETIREMENT	BCBS ELDI	4,441.35		
15-00-0001	ELECTRIC CASH	BCBS ELDI		4,441.35	1
15-44-1050	ELEC. COMM & GEN INSURANCE	BCBS ELCG	3,110.57		
15-00-0001	ELECTRIC CASH	BCBS ELCG		3,110.57	1
21-40-1050	WATER PROD. INSURANCE	BCBS WAPR	704.21		
21-00-0001	WATER CASH	BCBS WAPR		704.21	1
21-42-1050	WATER DIST. INSURANCE	BCBS WADI	520.25		
21-00-0001	WATER CASH	BCBS WADI		520.25	1
23-41-1050	SEWER TREATMENT INSURANCE	BCBS SETR	462.13		
23-00-0001	SEWER CASH	BCBS SETR		462.13	1
23-43-1050	SEWER COLL. INSURANCE	BCBS SECO	731.90		

JRNL ID/ ACCOUNT NUMBER	OTHER NUMBER/ ACCOUNT TITLE	OTHER REFERENCE/ REFERENCE	DEBIT	CREDIT	BANK #
23-00-0001	SEWER CASH	BCBS SECO		731.90	1
15-00-0010	ELECTRIC A/C PAYABLE	GWORKS CC	2,021.83		
15-00-0001	ELECTRIC CASH	GWORKS CC		2,021.83	1
15-44-2140	ELEC. COMM & GEN PROF. SERV.	CC POS	886.09		
15-00-0001	ELECTRIC CASH	CC POS		886.09	1
15-44-2140	ELEC. COMM & GEN PROF. SERV.	CC	640.49		
15-00-0001	ELECTRIC CASH	CC		640.49	1
14-01-5080	SALES TAX REMITTANCE TO STATE	JUNE SALES TAX	18,579.43		
14-00-0001	SALE TAX CASH	JUNE SALES TAX		18,579.43	1
15-50-5020	ELECTRIC COMPENSATING TAX	JUNE SALES TAX	175.31		
15-00-0001	ELECTRIC CASH	JUNE SALES TAX		175.31	1
21-52-5080	WATER COMPENSATING TAX REMIT.	JUNE SALES TAX	152.81		
21-00-0001	WATER CASH	JUNE SALES TAX		152.81	1
11-25-3130	GEN OP ST WATER PK CONC. SUPP	JUNE SALES TAX	217.86		
11-00-0001	GENERAL OPERATING CASH	JUNE SALES TAX		217.86	1
11-00-0893	GENERAL OP. MISC RECEIPTS	JUNE SALES TAX	19.61		
11-00-0001	GENERAL OPERATING CASH	JUNE SALES TAX		19.61	1
15-50-5020	ELECTRIC COMPENSATING TAX	JUNE COMP TAX	77.33		
15-00-0001	ELECTRIC CASH	JUNE COMP TAX		77.33	1

Journal Total :	90,272.81	90,272.81
Sub Total	90,272.81	90,272.81
** Report Total **	90,272.81	90,272.81

FUND	NAME	DEBITS	CREDITS
07	SELF INSURANCE	10,528.11	10,528.11
11	GENERAL	18,722.21	18,722.21
14	SALES TAX	18,579.43	18,579.43
15	ELECTRIC UTILITY	22,360.64	22,360.64
21	WATER UTILITY	3,012.04	3,012.04
23	SEWER UTILITY	2,039.31	2,039.31
45	EMPLOYEE BENEFIT	15,031.07	15,031.07
TOTALS		90,272.81	90,272.81

** 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	10,528.11	10,528.11-
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	10,528.11	.00	10,528.11
11-00-0001	GENERAL OPERATING CASH	.00	18,722.21	18,722.21-
11-00-0011	GENERAL EMP TAX A/P	18,484.74	.00	18,484.74
11-00-0893	GENERAL OP. MISC RECEIPTS	19.61	.00	19.61
11-25-3130	GEN OP ST WATER PK CONC. SUPP	217.86	.00	217.86
14-00-0001	SALE TAX CASH	.00	18,579.43	18,579.43-
14-01-5080	SALES TAX REMITTANCE TO STATE	18,579.43	.00	18,579.43
15-00-0001	ELECTRIC CASH	.00	22,360.64	22,360.64-
15-00-0010	ELECTRIC A/C PAYABLE	2,021.83	.00	2,021.83
15-00-0011	ELECTRIC EMP TAX A/P	8,203.73	.00	8,203.73
15-40-1050	ELEC. PROD. INSURANCE	2,803.94	.00	2,803.94
15-42-1040	ELEC. DIST. RETIREMENT	4,441.35	.00	4,441.35
15-44-1050	ELEC. COMM & GEN INSURANCE	3,110.57	.00	3,110.57
15-44-2140	ELEC. COMM & GEN PROF. SERV.	1,526.58	.00	1,526.58
15-50-5020	ELECTRIC COMPENSATING TAX	252.64	.00	252.64
21-00-0001	WATER CASH	.00	3,012.04	3,012.04-
21-00-0011	WATER EMP TAX A/P	1,634.77	.00	1,634.77
21-40-1050	WATER PROD. INSURANCE	704.21	.00	704.21
21-42-1050	WATER DIST. INSURANCE	520.25	.00	520.25
21-52-5080	WATER COMPENSATING TAX REMIT.	152.81	.00	152.81
23-00-0001	SEWER CASH	.00	2,039.31	2,039.31-
23-00-0011	SEWER EMP TAX A/P	845.28	.00	845.28
23-41-1050	SEWER TREATMENT INSURANCE	462.13	.00	462.13
23-43-1050	SEWER COLL. INSURANCE	731.90	.00	731.90
45-00-0001	EMP BENEFITS CASH	.00	15,031.07	15,031.07-
45-01-1050	EMP BENEFIT HEALTH/ACC INSUR	15,031.07	.00	15,031.07
TRANSACTION TOTALS		90,272.81	90,272.81	.00

PAYROLL REGISTER

ORDINANCE #2023-P14

7/7/2023

<u>DEPARTMENT</u>	<u>GROSS PAY</u>
GENERAL	72,373.95
ELECTRIC	31,747.82
WATER	6,451.16
SEWER	3,663.44
TOTAL	<u>114,236.37</u>

PASSED AND SIGNED THIS _____ DAY OF _____, 2023

CITY CLERK

MAYOR



AGENDA ITEM #
CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: July 17, 2023

ITEM: Audit Report

NEXT STEP: Commission Motion

ORDINANCE
 MOTION
 INFORMATION

I. REQUEST OR ISSUE:

Harold Mayes of Agler & Gaeddert completed the 2022 audit for the City of Goodland. Harold will present the report to the Commission.

II. RECOMMENDED ACTION / NEXT STEP:

Motion to accept the audit report presented.

III. FISCAL IMPACTS:

This is the first year of the City's contract for fiscal years 2022 through 2024 with Agler & Gaeddert to complete the audit. The contract price is a gross fee not to exceed amount of \$10,875 per year, plus \$2,000 if a single audit is required. The fee remains the same each year.

Single audits are required each year when the City expends more than \$750,000 in federal assistance, i.e grants. The City will be required to have a single audit for FY2022 because of the assistance expended with airport grants. The requirement of a single audit is evaluated annually based on federal money expended during that year.

From Wikipedia - - - In the United States, the Single Audit, Subpart F of the OMB Uniform Guidance, is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of federal assistance (commonly known as federal funds, federal grants, or federal awards) received for its operations.[1][2][3] Usually performed annually,[4] the Single Audit's objective is to provide assurance to the US federal government as to the management and use of such funds by recipients such as states, cities, universities, non-profit organizations, and Indian Tribes. The audit is typically performed by an independent certified public accountant (CPA) and encompasses both financial and compliance components. The Single Audits must be submitted to the Federal Audit Clearinghouse along with a data collection form, Form SF-SAC. Agler & Gaeddert will be submitting the required documents.

IV. BACKGROUND INFORMATION:

Agler & Gaeddert has conducted the City audit for a number of years.

CITY OF GOODLAND
Goodland, Kansas

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2022

City of Goodland, Kansas

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INDEPENDENT AUDITOR'S REPORT

City of Goodland Commissioners
City of Goodland
Goodland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Matters Giving Rise 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 as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Goodland as of December 31, 2022, 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.

Basis for adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of City of Goodland, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note C of the financial statement, the financial statement is prepared by City of Goodland 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.

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; 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt City of Goodland ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit 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 City of Goodland's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Goodland ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

Other Matters

Report on Supplementary Information

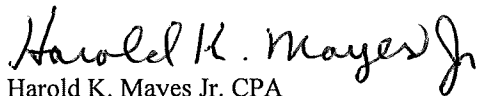
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, and 3as 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*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. 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.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Goodland as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated June 3, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note C.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
July 13, 2023

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year ended December 31, 2022

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Governmental Type Funds			
General Fund	\$ 821,979.85	\$ 0.00	\$ 3,171,262.22
Special Purpose Funds			
Cemetery Improvement	264,445.51	0.00	13,786.92
Special Highway	114,802.35	0.00	118,372.50
Self Insurance	476,021.90	0.00	454,131.22
Airport	346,550.52	0.00	37,772.42
Library	3,023.85	0.00	173,463.17
Municipal Court Diversion Fee	16,179.84	0.00	2,809.67
Vehicle Inspections (VIN)	34,220.75	0.00	9,473.07
Special Park and Recreation	14,110.04	0.00	8,220.24
CDBG	0.00	0.00	56,700.00
Municipal Equipment Reserve	2,302,431.13	0.00	500,264.09
Capital Improvement Reserve	3,843,427.87	0.00	1,296,350.24
Efficiency KS Project	31.91	0.00	1,613.65
Employee Benefit	227,276.81	0.00	608,383.80
Library Employee Benefit	615.98	0.00	46,441.58
	<u>7,643,138.46</u>	<u>0.00</u>	<u>3,327,782.57</u>
Bond and Interest			
Bond and Interest	<u>39,180.22</u>	<u>0.00</u>	<u>269,048.01</u>
Capital Projects			
Grant Improvement Reserve	64,252.08	0.00	189.41
C.I.D. Project	0.00	0.00	156,432.84
Airport Improvement	(29,223.37)	0.00	2,837,208.32
ARPA Projects	336,354.26	0.00	339,689.98
Street Improvement Project	(183,637.19)	0.00	617,314.99
	<u>187,745.78</u>	<u>0.00</u>	<u>3,950,835.54</u>
Business Funds			
Operating			
Electric Utility	800,788.45	0.00	6,567,609.26
Water Utility	540,033.64	0.00	1,305,642.38
Sewer Utility	122,167.58	0.00	487,347.78
Solid Waste	90,646.98	0.00	505,701.78
Reserve			
Electric Utility	448,069.71	0.00	1,960.71
Water Utility	229,705.22	0.00	45,361.18
Sewer Utility	223,623.40	0.00	1,041.11
	<u>2,455,034.98</u>	<u>0.00</u>	<u>8,914,664.20</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>
\$ 3,242,869.41	\$ 750,372.66	\$ 85,770.64	\$ 836,143.30
3,083.10	275,149.33	0.00	275,149.33
134,999.32	98,175.53	0.00	98,175.53
499,360.16	430,792.96	0.00	430,792.96
7,001.97	377,320.97	0.00	377,320.97
176,487.02	0.00	0.00	0.00
4,638.42	14,351.09	0.00	14,351.09
12,517.90	31,175.92	0.00	31,175.92
11,902.77	10,427.51	0.00	10,427.51
56,700.00	0.00	0.00	0.00
417,372.27	2,385,322.95	0.00	2,385,322.95
553,613.86	4,586,164.25	30,104.28	4,616,268.53
1,645.56	0.00	0.00	0.00
641,194.20	194,466.41	9,339.69	203,806.10
47,057.56	0.00	0.00	0.00
<u>2,567,574.11</u>	<u>8,403,346.92</u>	<u>39,443.97</u>	<u>8,442,790.89</u>
<u>289,125.00</u>	<u>19,103.23</u>	<u>0.00</u>	<u>19,103.23</u>
23,604.10	40,837.39	0.00	40,837.39
156,432.84	0.00	0.00	0.00
3,096,066.56	(288,081.61)	286,645.91	(1,435.70)
178,018.93	498,025.31	0.00	498,025.31
433,677.80	0.00	0.00	0.00
<u>3,887,800.23</u>	<u>250,781.09</u>	<u>286,645.91</u>	<u>537,427.00</u>
6,803,114.32	565,283.39	361,081.38	926,364.77
1,374,674.90	471,001.12	55,437.95	526,439.07
446,650.57	162,864.79	0.00	162,864.79
523,664.02	72,684.74	0.00	72,684.74
0.00	450,030.42	0.00	450,030.42
0.00	275,066.40	0.00	275,066.40
0.00	224,664.51	0.00	224,664.51
<u>9,148,103.81</u>	<u>2,221,595.37</u>	<u>416,519.33</u>	<u>2,638,114.70</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, 2022

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Trust Funds			
Museum Endowment Fund	\$ 97,946.44	\$ 0.00	\$ 14,276.51
Law Enforcement Trust	15,458.46	0.00	1,249.60
	<u>113,404.90</u>	<u>0.00</u>	<u>15,526.11</u>
	\$ <u>11,260,484.19</u>	\$ <u>0.00</u>	\$ <u>19,649,118.65</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>
\$ 31,680.71	\$ 80,542.24	\$ 8,793.80	\$ 89,336.04
<u>1,911.84</u>	<u>14,796.22</u>	<u>0.00</u>	<u>14,796.22</u>
<u>33,592.55</u>	<u>95,338.46</u>	<u>8,793.80</u>	<u>104,132.26</u>
<u>\$ 19,169,065.11</u>	<u>\$ 11,740,537.73</u>	<u>\$ 837,173.65</u>	<u>\$ 12,577,711.38</u>

Cash balance consisting of

Balance on deposit

Checking, investments & petty cash	\$ 12,827,938.52
Checking - Municipal Court/Alcohol Fund/Drug Fund	<u>3,047.67</u>

Total cash	<u>12,830,986.19</u>
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Agency Funds Per Schedule 3	<u>(253,274.81)</u>
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Total cash (excluding agency funds)	<u>\$ 12,577,711.38</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, 2022

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, 2022

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.

Should the City hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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:

CDBG	Municipal Equipment Reserve
Capital Improvement Reserve	Efficiency KS Project
Grant Improvement Reserve	C.I.D. Project
Airport Improvement	Water Systems Improvement
Street Improvement Project	Electric Reserve
Water Reserve	Sewer 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, 2022

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, 2022.

At December 31, 2022, the carrying amount of the City's bank deposits was \$12,764,779.99 (which includes petty cash funds) and the bank balance was \$12,859,015.52. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$750,000.00 was covered by federal depository insurance, and \$12,109,015.52 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.

Library and Investments

As of December 31, 2022, the Library had the following investments and maturities:

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>	
			<u>Less Than 1</u>	<u>1-2</u>
Cash and Equivalents	\$ 1,652.60	\$ 1,652.60	\$ 1,652.60	\$ 0.00
Preferred Securities	75,000.00	64,553.60	64,553.60	0.00
Total Values	\$ 76,652.60	\$ 66,206.20	\$ 66,206.20	\$ 0.00

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2022

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.

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 publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive 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 by 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, KPERS 2, KPERS 3 and KP&F 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 8.9% for KPERS for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City of Goodland were \$215,848.68 for KPERS for the year ended December 31, 2022.

Net Pension Liability: At December 31, 2022, the City's proportionate share of the collective net pension liability reported to KPERS was \$2,228,757. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City of Goodland's proportion of the net pension liability was based on the ration 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 this financial statement.

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, 2022

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Maturity</u>			
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			
	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>	
Bonds:							
Series 2016	\$ 3,360,000.00	\$ 0.00	\$ 195,000.00	\$ (195,000.00)	\$ 3,165,000.00	\$ 79,337.50	
Series 2017	<u>1,575,000.00</u>	<u>0.00</u>	<u>245,000.00</u>	<u>(245,000.00)</u>	<u>1,330,000.00</u>	<u>44,125.00</u>	
	<u>\$ 4,935,000.00</u>	<u>\$ 0.00</u>	<u>\$ 440,000.00</u>	<u>\$ (440,000.00)</u>	<u>\$ 4,495,000.00</u>	<u>\$ 123,462.50</u>	

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

	<u>Year</u>					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>
Principal:						
Series 2016	\$ 195,000.00	\$ 200,000.00	\$ 205,000.00	\$ 210,000.00	\$ 210,000.00	\$ 1,135,000.00
Series 2017	<u>250,000.00</u>	<u>260,000.00</u>	<u>265,000.00</u>	<u>275,000.00</u>	<u>280,000.00</u>	<u>0.00</u>
Total principal	<u>\$ 445,000.00</u>	<u>\$ 460,000.00</u>	<u>\$ 470,000.00</u>	<u>\$ 485,000.00</u>	<u>\$ 490,000.00</u>	<u>\$ 1,135,000.00</u>

	<u>Year</u>	
	<u>2033-2036</u>	<u>Total</u>
Principal:		
Series 2016	\$ 1,010,000.00	\$ 3,165,000.00
Series 2017	<u>0.00</u>	<u>1,330,000.00</u>
Total principal	<u>\$ 1,010,000.00</u>	<u>\$ 4,495,000.00</u>

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT
December 31, 2022

NOTE H. LONG-TERM DEBT – continued

	Year					
	2023	2024	2025	2026	2027	2028-2032
Interest:						
Series 2016	\$ 75,437.50	\$ 71,537.50	\$ 67,537.50	\$ 63,437.50	\$ 59,237.50	\$ 229,437.50
Series 2017	38,000.00	31,750.00	24,600.00	16,650.00	8,400.00	0.00
Total interest	\$ <u>113,437.50</u>	\$ <u>103,287.50</u>	\$ <u>92,137.50</u>	\$ <u>80,087.50</u>	\$ <u>67,637.50</u>	\$ <u>229,437.50</u>
	Year					
	2033-2036	Total				
Interest:						
Series 2016	\$ 76,950.00	\$ 643,575.00				
Series 2017	0.00	119,400.00				
Total interest	\$ <u>76,950.00</u>	\$ <u>762,975.00</u>				

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, 2022, the statutory limit for the City was \$10,523,394.60 providing a debt margin of \$6,028,394.60. after removing debt exempt from the limitation.

Changes in financing leases are as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity		
Financing lease						
Police Car	2.00-3.00%	11/1/2022	41,250.00	11/1/2023		
	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Financing lease						
Police Car	\$ 0.00	\$ 41,250.00	\$ 0.00	\$ 41,250.00	\$ 41,250.00	\$ 2,216.86

NOTE I. AIRPORT RESTAURANT LEASE

The city leases out the airport restaurant at \$400 a month. For the year 2022 they collected \$4,800 in rent.

NOTE J. ELECTRICITY BILLING

In March 2021, the electric company billed the City \$1,271,875.90 for extraordinary power costs. The City has paid \$621,927.34. The City's remaining balance of \$649,948.56 will be paid in 2023.

The City then started charging the city's customers a monthly fee to recoup the funds and repay the City for the extraordinary power costs.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT
December 31, 2022

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

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.

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.

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 and cash violation, however the City has a grant receivable as of December 31, 2022 which covers the deficit in unencumbered cash. Management is not aware of any other possible violations as of December 31, 2022.

NOTE M. 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	\$ 7,001.97
General	Capital Improvement Res	12-1118	116,750.00
General	Municipal Equipment Res	12-1117	152,202.00
Electric Utility	General	12-825d	510,000.00
Electric Utility	Capital Improvement Res	12-1118	324,000.00
Electric Utility	Municipal Equipment Res	12-1117	149,000.00
Water Utility	Capital Improvement Res	12-1118	484,338.00
Water Utility	Municipal Equipment Res	12-1117	65,039.78
Water Utility	General	12-825d	150,000.00
Water Utility	Water Reserve	12-825d	44,000.00
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	12,250.00
Sewer Utility	General	12-825d	125,000.00
Solid Waste	General	12-825d	54,400.00
			<u>\$ 2,228,981.75</u>

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through July 13, 2023, 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, 2022

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	\$ 3,460,197.00	\$ 0.00	\$ 3,460,197.00	\$ 3,242,869.41	\$ (217,327.59)
Special Purpose Funds					
Cemetery Improvement	90,450.00	0.00	90,450.00	3,083.10	(87,366.90)
Special Highway	135,000.00	0.00	135,000.00	134,999.32	(0.68)
Self Insurance	625,000.00	0.00	625,000.00	499,360.16	(125,639.84)
Airport	376,224.00	0.00	376,224.00	7,001.97	(369,222.03)
Library	181,950.00	0.00	181,950.00	176,487.02	(5,462.98)
Municipal Court Diversion	7,000.00	0.00	7,000.00	4,638.42	(2,361.58)
Vehicle Identification (VIN)	17,000.00	0.00	17,000.00	12,517.90	(4,482.10)
Special Park and Recreation	15,000.00	0.00	15,000.00	11,902.77	(3,097.23)
Employee Benefit	802,998.00	0.00	802,998.00	641,194.20	(161,803.80)
Library Employee Benefit	49,030.00	0.00	49,030.00	47,057.56	(1,972.44)
Bond and Interest Funds					
Bond and Interest	314,125.00	0.00	314,125.00	289,125.00	(25,000.00)
Business Funds					
Operating					
Electric Utility	7,022,607.00	0.00	7,022,607.00	6,803,114.32	(219,492.68)
Water Utility	1,449,230.00	0.00	1,449,230.00	1,374,674.90	(74,555.10)
Sewer Utility	562,456.00	0.00	562,456.00	446,650.57	(115,805.43)
Solid Waste	574,650.00	0.00	574,650.00	523,664.02	(50,985.98)
Trust Funds					
Law Enforcement Trust	11,000.00	0.00	11,000.00	1,911.84	(9,088.16)

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 708,356.41	\$ 599,769.06	\$ 633,428.00	\$ (33,658.94)
Back tax collections	24,595.14	22,131.66	20,000.00	2,131.66
Motor vehicle tax	112,537.09	129,785.62	103,570.00	26,215.62
Excise tax	40.68	39.63	44.00	(4.37)
Sales tax	695,320.76	761,346.41	660,000.00	101,346.41
Sales tax - school district	332,925.58	349,363.20	320,000.00	29,363.20
Recreational vehicle tax	0.00	0.00	9,505.00	(9,505.00)
16/20M tax	0.00	0.00	6,267.00	(6,267.00)
Subtotal	<u>1,873,775.66</u>	<u>1,862,435.58</u>	<u>1,752,814.00</u>	<u>109,621.58</u>
Intergovernmental				
Liquor	5,312.72	8,220.22	6,300.00	1,920.22
FAA & NWS airport services	15,200.00	15,200.00	15,200.00	0.00
County pmts for cemetery	33,600.00	33,272.95	33,600.00	(327.05)
Recreation	41,350.00	41,056.90	41,000.00	56.90
City office rent	55,567.74	3,300.00	9,000.00	(5,700.00)
County pmts for fire	23,758.78	1,977.60	22,000.00	(20,022.40)
Subtotal	<u>174,789.24</u>	<u>103,027.67</u>	<u>127,100.00</u>	<u>(24,072.33)</u>
Licenses, fees and permits				
Franchise fees	109,004.93	125,683.47	100,000.00	25,683.47
Pet licenses	12,919.95	11,319.00	12,000.00	(681.00)
Occupational licenses	9,716.76	13,129.00	8,000.00	5,129.00
Other licenses	8,365.25	7,126.10	8,000.00	(873.90)
Subtotal	<u>140,006.89</u>	<u>157,257.57</u>	<u>128,000.00</u>	<u>29,257.57</u>
Charges for services				
Airport receipts	44,417.52	36,152.03	20,000.00	16,152.03
Public transportation	27,161.99	25,159.65	20,000.00	5,159.65
Water park receipts	40,721.69	39,971.78	40,000.00	(28.22)
Subtotal	<u>112,301.20</u>	<u>101,283.46</u>	<u>80,000.00</u>	<u>21,283.46</u>
Fines, forfeitures, penalties				
Fines and fees	<u>40,899.24</u>	<u>35,873.00</u>	<u>45,000.00</u>	<u>(9,127.00)</u>
Use of money and property				
Interest on investments	<u>1,843.16</u>	<u>5,106.37</u>	<u>1,500.00</u>	<u>3,606.37</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts - continued				
Reimbursed expense	\$ 24,503.34	\$ 44,638.44	\$ 18,000.00	\$ 26,638.44
Miscellaneous	35,115.40	22,240.13	15,000.00	7,240.13
Subtotal	59,618.74	66,878.57	33,000.00	33,878.57
Operating transfers	795,637.00	839,400.00	839,400.00	0.00
Total cash receipts	3,198,871.13	3,171,262.22	\$ 3,006,814.00	\$ 164,448.22
Expenditures				
General Government				
Personal services	207,282.52	240,187.88	\$ 253,961.00	\$ (13,773.12)
Contractual services	229,269.94	184,503.81	196,324.00	(11,820.19)
Commodities	16,425.82	19,267.76	23,750.00	(4,482.24)
Government school sales tax	332,925.58	349,363.20	320,000.00	29,363.20
Transfer to C.I.R.F.	18,000.00	11,500.00	13,500.00	(2,000.00)
Transfer to M.E.R.F.	4,000.00	3,000.00	4,000.00	(1,000.00)
Subtotal	807,903.86	807,822.65	811,535.00	(3,712.35)
Police department				
Personal services	443,707.21	468,431.72	474,661.00	(6,229.28)
Contractual services	43,210.26	44,325.13	42,174.00	2,151.13
Commodities	41,494.72	51,271.89	50,700.00	571.89
Capital outlay	6,760.39	15,618.72	15,000.00	618.72
Transfer to C.E.R.F.	12,000.00	7,000.00	7,000.00	0.00
Transfer to M.E.R.F.	10,000.00	59,702.00	58,142.00	1,560.00
Subtotal	557,172.58	646,349.46	647,677.00	(1,327.54)
Municipal court				
Personal services	58,726.21	60,017.66	61,159.00	(1,141.34)
Contractual services	2,435.71	3,583.53	16,425.00	(12,841.47)
Commodities	1,472.12	1,817.95	3,000.00	(1,182.05)
Capital outlay	0.00	0.00	0.00	0.00
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	63,134.04	65,919.14	81,084.00	(15,164.86)

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, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
Animal Control				
Personal services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Contractual services	48,388.94	47,095.60	49,600.00	(2,504.40)
Commodities	135.90	153.55	150.00	3.55
Subtotal	48,524.84	47,249.15	49,750.00	(2,500.85)
Van Transportation				
Personal services	19,682.68	19,042.91	21,774.00	(2,731.09)
Contractual services	2,764.35	3,927.24	3,400.00	527.24
Commodities	5,897.23	8,577.02	8,200.00	377.02
Capital outlay	1,019.94	0.00	0.00	0.00
Transfer to M.E.R.F.	1,500.00	2,000.00	2,000.00	0.00
Subtotal	30,864.20	33,547.17	35,374.00	(1,826.83)
Fire department				
Personal services	125,292.73	0.00	107,179.00	(107,179.00)
Contractual services	23,797.65	218,579.00	14,600.00	203,979.00
Commodities	33,685.66	0.00	42,800.00	(42,800.00)
Capital Outlay	7,416.70	0.00	0.00	0.00
Transfer to C.I.R.F.	5,000.00	0.00	5,000.00	(5,000.00)
Transfer to M.E.R.F.	58,000.00	0.00	50,000.00	(50,000.00)
Subtotal	253,192.74	218,579.00	219,579.00	(1,000.00)
Building inspection				
Personal services	26,663.62	56,706.37	76,927.00	(20,220.63)
Contractual services	46,735.10	41,708.75	64,950.00	(23,241.25)
Commodities	1,691.80	4,467.76	3,850.00	617.76
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	75,590.52	103,382.88	146,227.00	(42,844.12)
Streets and alleys				
Personal services	310,529.84	319,311.42	352,635.00	(33,323.58)
Contractual services	57,573.07	70,848.12	63,500.00	7,348.12
Commodities	120,908.82	141,103.72	185,500.00	(44,396.28)
Capital outlay	10,536.20	30,724.35	32,500.00	(1,775.65)
Transfer to C.I.R.F.	77,000.00	83,000.00	89,500.00	(6,500.00)
Transfer to M.E.R.F.	56,000.00	65,000.00	76,500.00	(11,500.00)
Subtotal	632,547.93	709,987.61	800,135.00	(90,147.39)

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

Expenditures - continued	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Airport				
Contractual services	\$ 26,085.49	\$ 30,645.31	\$ 30,700.00	\$ (54.69)
Commodities	2,978.21	11,336.86	9,500.00	1,836.86
Capital outlay	3,797.14	1,493.64	7,000.00	(5,506.36)
Subtotal	<u>32,860.84</u>	<u>43,475.81</u>	<u>47,200.00</u>	<u>(3,724.19)</u>
Parks				
Personal services	108,459.15	114,882.24	124,996.00	(10,113.76)
Contractual services	3,251.65	5,733.04	4,700.00	1,033.04
Commodities	21,749.20	24,577.70	28,200.00	(3,622.30)
Capital Equip	0.00	3,479.92	5,000.00	(1,520.08)
Transfer to M.E.R.F.	21,500.00	10,000.00	10,000.00	0.00
Subtotal	<u>154,960.00</u>	<u>158,672.90</u>	<u>172,896.00</u>	<u>(14,223.10)</u>
Museum				
Personal services	58,421.80	59,311.98	63,190.00	(3,878.02)
Contractual services	11,006.62	13,671.26	13,100.00	571.26
Commodities	10,953.80	13,130.65	14,700.00	(1,569.35)
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	<u>80,882.22</u>	<u>86,613.89</u>	<u>91,490.00</u>	<u>(4,876.11)</u>
Cemeteries				
Contractual services	45,897.73	49,302.33	49,100.00	202.33
Commodities	1,281.33	870.83	5,100.00	(4,229.17)
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	<u>47,679.06</u>	<u>50,673.16</u>	<u>54,700.00</u>	<u>(4,026.84)</u>
Recreation				
Contractual services	53,149.00	53,268.00	53,000.00	268.00
Commodities	3,266.90	2,541.63	6,350.00	(3,808.37)
Transfer to C.I.R.F.	3,000.00	5,250.00	8,000.00	(2,750.00)
Subtotal	<u>59,415.90</u>	<u>61,059.63</u>	<u>67,350.00</u>	<u>(6,290.37)</u>
Economic Development				
Personal services	41.00	0.00	0.00	0.00
Contractual services	91,771.54	91,272.06	92,200.00	(927.94)
Commodities	714.44	59.70	2,000.00	(1,940.30)
Capital Outlay	0.00	0.00	0.00	0.00
Transfer to M.E.R.F.	1,000.00	0.00	0.00	0.00
Subtotal	<u>93,526.98</u>	<u>91,331.76</u>	<u>94,200.00</u>	<u>(2,868.24)</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Steever Water Park				
Personal services	\$ 69,875.81	\$ 62,965.09	\$ 77,100.00	\$ (14,134.91)
Contractual services	5,780.48	6,136.20	9,400.00	(3,263.80)
Commodities	36,550.11	28,603.91	34,000.00	(5,396.09)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	10,500.00	10,500.00	10,500.00	0.00
Subtotal	<u>132,706.40</u>	<u>118,205.20</u>	<u>141,000.00</u>	<u>(22,794.80)</u>
Total expenditures and transfers subject to budget	<u>3,070,962.11</u>	<u>3,242,869.41</u>	<u>\$ 3,460,197.00</u>	<u>\$ (217,327.59)</u>
Receipts over (under) expenditures	127,909.02	(71,607.19)		
Unencumbered cash, January 1	<u>694,070.83</u>	<u>821,979.85</u>		
Unencumbered cash, December 31	<u>\$ 821,979.85</u>	<u>\$ 750,372.66</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2b

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Other				
Lot sales	\$ 6,200.00	\$ 6,700.00	\$ 1,500.00	\$ 5,200.00
Tree fund	200.00	100.00	0.00	100.00
Burial permit sales	5,900.00	5,900.00	6,000.00	(100.00)
Fence fund	55.64	55.74	60.00	(4.26)
Other	<u>234.00</u>	<u>253.00</u>	<u>0.00</u>	<u>253.00</u>
Subtotal	12,589.64	13,008.74	7,560.00	5,448.74
Use of money and property				
Interest on investments	<u>350.32</u>	<u>778.18</u>	<u>600.00</u>	<u>178.18</u>
Total cash receipts	<u>12,939.96</u>	<u>13,786.92</u>	<u>\$ 8,160.00</u>	<u>\$ 5,626.92</u>
Expenditures				
Building & land	4,447.10	1,395.10	\$ 21,300.00	\$ (19,904.90)
New Equipment	0.00	0.00	1,000.00	(1,000.00)
Professional services	486.00	988.00	150.00	838.00
Supplies	100.00	50.00	0.00	50.00
Other	138.00	0.00	0.00	0.00
Cemetery improvement - tree	0.00	650.00	30,000.00	(29,350.00)
Cemetery improvement - fence	<u>0.00</u>	<u>0.00</u>	<u>38,000.00</u>	<u>(38,000.00)</u>
Total expenditures subject to budget	<u>5,171.10</u>	<u>3,083.10</u>	<u>\$ 90,450.00</u>	<u>\$ (87,366.90)</u>
Receipts over (under) expenditures	7,768.86	10,703.82		
Unencumbered cash, January 1	<u>256,676.65</u>	<u>264,445.51</u>		
Unencumbered cash, December 31	\$ <u>264,445.51</u>	\$ <u>275,149.33</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2c

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Gas tax	\$ 126,392.83	\$ 118,372.50	\$ 120,000.00	\$ (1,627.50)
Total cash receipts	<u>126,392.83</u>	<u>118,372.50</u>	<u>120,000.00</u>	<u>(1,627.50)</u>
Expenditures				
Reconstruction & maintenance	<u>134,958.40</u>	<u>134,999.32</u>	<u>135,000.00</u>	<u>(0.68)</u>
Total expenditures subject to budget	<u>134,958.40</u>	<u>134,999.32</u>	<u>135,000.00</u>	<u>(0.68)</u>
Receipts over (under) expenditures	(8,565.57)	(16,626.82)		
Unencumbered cash, January 1	<u>123,367.92</u>	<u>114,802.35</u>		
Unencumbered cash, December 31	<u>\$ 114,802.35</u>	<u>\$ 98,175.53</u>		

City of Goodland, Kansas

Schedule 2d

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</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	\$ 457.52	\$ 1,786.64	\$ 400.00	\$ 1,386.64
Other				
Miscellaneous	5,374.08	2,491.19	5,703.00	(3,211.81)
Withholdings & Employer's Contrib.	<u>523,367.60</u>	<u>449,853.39</u>	<u>584,502.00</u>	<u>(134,648.61)</u>
Total cash receipts	<u>529,199.20</u>	<u>454,131.22</u>	<u>\$ 590,605.00</u>	<u>\$ (136,473.78)</u>
Expenditures				
General Admin	<u>400,531.81</u>	<u>499,360.16</u>	<u>\$ 625,000.00</u>	<u>\$ (125,639.84)</u>
Total expenditures and transfers subject to budget	<u>400,531.81</u>	<u>499,360.16</u>	<u>\$ 625,000.00</u>	<u>\$ (125,639.84)</u>
Receipts over (under) expenditures	128,667.39	(45,228.94)		
Unencumbered cash, January 1	<u>347,354.51</u>	<u>476,021.90</u>		
Unencumbered cash, December 31	<u>\$ 476,021.90</u>	<u>\$ 430,792.96</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2e

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
Cash receipts				
Taxes				
Ad valorem property tax	\$ 23,978.53	\$ 0.00	\$ 0.00	\$ 0.00
Back tax collections	140.61	148.43	0.00	148.43
Motor Vehicle	0.00	1,879.53	3,498.00	(1,618.47)
Recreational Vehicle	0.00	43.92	321.00	(277.08)
16/20 M tax	0.00	157.35	211.00	(53.65)
Excise tax	35.03	0.70	1.00	(0.30)
Charges for services				
Hangar rentals	34,450.00	32,450.00	29,000.00	3,450.00
Use of money and property				
Interest on investments	488.92	1,712.88	100.00	1,612.88
Other				
Miscellaneous	847.10	1,379.61	300.00	1,079.61
Total cash receipts	59,940.19	37,772.42	\$ 33,431.00	\$ 4,341.42
Expenditures				
Capital outlay	0.00	0.00	\$ 376,224.00	\$ (376,224.00)
Transfers	83,159.04	7,001.97	0.00	7,001.97
Total expenditures and transfers subject to budget	83,159.04	7,001.97	\$ 376,224.00	\$ (369,222.03)
Receipts over (under) expenditures	(23,218.85)	30,770.45		
Unencumbered cash, January 1	369,769.37	346,550.52		
Unencumbered cash, December 31	\$ 346,550.52	\$ 377,320.97		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes				
Ad valorem property tax	\$ 150,830.96	\$ 144,907.19	\$ 154,279.00	\$ (9,371.81)
Back tax collections	4,765.22	3,060.87	2,000.00	1,060.87
Motor vehicle tax	23,671.00	25,486.72	22,239.00	3,247.72
Excise tax	8.81	8.39	9.00	(0.61)
Recreational vehicle tax	0.00	0.00	2,041.00	(2,041.00)
16/20M tax	0.00	0.00	1,345.00	(1,345.00)
	<u>179,275.99</u>	<u>173,463.17</u>	<u>\$ 181,913.00</u>	<u>\$ (8,449.83)</u>
Total cash receipts				
Expenditures				
Library appropriation	<u>181,579.00</u>	<u>176,487.02</u>	<u>\$ 181,950.00</u>	<u>\$ (5,462.98)</u>
Subtotal	<u>181,579.00</u>	<u>176,487.02</u>	<u>181,950.00</u>	<u>(5,462.98)</u>
Total expenditures and transfers subject to budget	<u>181,579.00</u>	<u>176,487.02</u>	<u>\$ 181,950.00</u>	<u>\$ (5,462.98)</u>
Receipts over (under) expenditures	(2,303.01)	(3,023.85)		
Unencumbered cash, January 1	<u>5,326.86</u>	<u>3,023.85</u>		
Unencumbered cash, December 31	\$ <u>3,023.85</u>	\$ <u>0.00</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Fines, forfeitures, penalties				
Fines and fees	\$ 3,902.00	\$ 2,735.50	\$ 2,000.00	\$ 735.50
Use of money and property				
Interest on investments	<u>17.01</u>	<u>74.17</u>	<u>25.00</u>	<u>49.17</u>
Total cash receipts	<u>3,919.01</u>	<u>2,809.67</u>	<u>\$ 2,025.00</u>	<u>\$ 784.67</u>
Expenditures				
Training	0.00	634.50	\$ 1,500.00	\$ (865.50)
Capital outlay	<u>0.00</u>	<u>4,003.92</u>	<u>5,500.00</u>	<u>(1,496.08)</u>
Total expenditures subject to budget	<u>0.00</u>	<u>4,638.42</u>	<u>\$ 7,000.00</u>	<u>\$ (2,361.58)</u>
Receipts over (under) expenditures	3,919.01	(1,828.75)		
Unencumbered cash, January 1	<u>12,260.83</u>	<u>16,179.84</u>		
Unencumbered cash, December 31	\$ <u>16,179.84</u>	\$ <u>14,351.09</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
 VEHICLE INSPECTION (VIN) FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</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	\$ 11,480.00	\$ 9,340.00	\$ 12,000.00	\$ (2,660.00)
Use of money and property				
Interest on investments	<u>35.24</u>	<u>133.07</u>	<u>75.00</u>	<u>58.07</u>
Total cash receipts	<u>11,515.24</u>	<u>9,473.07</u>	<u>\$ 12,075.00</u>	<u>\$ (2,601.93)</u>
Expenditures				
Supplies	1,223.50	1,200.00	\$ 1,500.00	\$ (300.00)
Training and schooling	1,192.00	9,885.53	4,000.00	5,885.53
Capital outlay	<u>6,420.00</u>	<u>1,432.37</u>	<u>11,500.00</u>	<u>(10,067.63)</u>
Total expenditures subject to budget	<u>8,835.50</u>	<u>12,517.90</u>	<u>\$ 17,000.00</u>	<u>\$ (4,482.10)</u>
Receipts over (under) expenditures	2,679.74	(3,044.83)		
Unencumbered cash, January 1	<u>31,541.01</u>	<u>34,220.75</u>		
Unencumbered cash, December 31	\$ <u>34,220.75</u>	\$ <u>31,175.92</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, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
Cash receipts				
Intergovernmental				
Local liquor tax	\$ 7,074.49	\$ 8,220.24	\$ 6,300.00	\$ 1,920.24
Total cash receipts	<u>7,074.49</u>	<u>8,220.24</u>	<u>6,300.00</u>	<u>1,920.24</u>
Expenditures				
Capital outlay	<u>7,351.52</u>	<u>11,902.77</u>	<u>15,000.00</u>	<u>(3,097.23)</u>
Total expenditures subject to budget	<u>7,351.52</u>	<u>11,902.77</u>	<u>15,000.00</u>	<u>(3,097.23)</u>
Receipts over (under) expenditures	(277.03)	(3,682.53)		
Unencumbered cash, January 1	<u>14,387.07</u>	<u>14,110.04</u>		
Unencumbered cash, December 31	\$ <u>14,110.04</u>	\$ <u>10,427.51</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS

CDBG FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Grants	\$ 36,700.00	\$ 56,700.00
Total cash receipts	<u>36,700.00</u>	<u>56,700.00</u>
Expenditures		
Other	<u>36,700.00</u>	<u>56,700.00</u>
Total expenditures	<u>36,700.00</u>	<u>56,700.00</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 2k

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 2,457.27	\$ 10,420.14
Grants	<u>18,411.53</u>	<u>111,352.17</u>
Subtotal	20,868.80	121,772.31
Operating transfers	<u>411,723.00</u>	<u>378,491.78</u>
Total cash receipts	<u>432,591.80</u>	<u>500,264.09</u>
Expenditures		
Capital outlay		
General	116,238.58	414,748.78
Electric	451,446.51	2,623.49
Sewer	0.00	0.00
Water	<u>30,690.00</u>	<u>0.00</u>
Total expenditures	<u>598,375.09</u>	<u>417,372.27</u>
Receipts over (under) expenditures	(165,783.29)	82,891.82
Unencumbered cash, January 1	<u>2,468,214.42</u>	<u>2,302,431.13</u>
Unencumbered cash, December 31	\$ <u><u>2,302,431.13</u></u>	\$ <u><u>2,385,322.95</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, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 3,675.32	\$ 22,072.81
Other		
Miscellaneous	256,164.81	339,189.43
Operating transfers	<u>793,038.00</u>	<u>935,088.00</u>
Total cash receipts	<u>1,052,878.13</u>	<u>1,296,350.24</u>
Expenditures		
Capital outlay		
General	86,861.13	170,272.40
Water	282,091.49	383,341.46
Electric	<u>636,288.37</u>	<u>0.00</u>
Total expenditures	<u>1,005,240.99</u>	<u>553,613.86</u>
Receipts over (under) expenditures	47,637.14	742,736.38
Unencumbered cash, January 1	<u>3,795,790.73</u>	<u>3,843,427.87</u>
Unencumbered cash, December 31	\$ <u><u>3,843,427.87</u></u>	\$ <u><u>4,586,164.25</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Loans for customers	\$ 1,610.79	\$ 1,613.65
Total cash receipts	<u>1,610.79</u>	<u>1,613.65</u>
Expenditures		
Contractual services	48.00	48.00
Loan repayments from customers	<u>1,601.56</u>	<u>1,597.56</u>
Total expenditures	<u>1,649.56</u>	<u>1,645.56</u>
Receipts over (under) expenditures	(38.77)	(31.91)
Unencumbered cash, January 1	<u>70.68</u>	<u>31.91</u>
Unencumbered cash, December 31	\$ <u><u>31.91</u></u>	\$ <u><u>0.00</u></u>

City of Goodland, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
 EMPLOYEE BENEFIT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 387,643.95	\$ 538,994.05	\$ 573,547.00	\$ (34,552.95)
Back tax collections	10,942.38	8,576.32	7,500.00	1,076.32
Motor vehicle tax	65,880.87	56,461.79	57,184.00	(722.21)
Recreational vehicle tax	0.00	0.00	5,247.00	(5,247.00)
16/20M tax	0.00	0.00	3,459.00	(3,459.00)
Excise tax	23.07	22.58	24.00	(1.42)
Subtotal	464,490.27	604,054.74	646,961.00	(42,906.26)
Use of money and property				
Interest on investments	366.46	2,289.48	400.00	1,889.48
Other				
Insurance Receipts	3,449.95	2,039.58	4,000.00	(1,960.42)
Operating transfers	162,720.00	0.00	0.00	0.00
Total cash receipts	631,026.68	608,383.80	651,361.00	(42,977.20)
Expenditures				
Social security	107,697.80	106,123.38	124,047.00	(17,923.62)
Worker's compensation	25,201.76	22,646.74	40,000.00	(17,353.26)
Unemployment insurance	1,361.99	1,383.67	8,594.00	(7,210.33)
Employees' retirement	115,578.19	119,341.52	140,032.00	(20,690.48)
Health & accident insurance	419,793.83	391,698.89	490,325.00	(98,626.11)
Total expenditures subject to budget	669,633.57	641,194.20	802,998.00	(161,803.80)
Receipts over (under) expenditures	(38,606.89)	(32,810.40)		
Unencumbered cash, January 1	265,883.70	227,276.81		
Unencumbered cash, December 31	\$ 227,276.81	\$ 194,466.41		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
 LIBRARY EMPLOYEE BENEFIT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 40,175.23	\$ 38,707.16	\$ 41,199.00	\$ (2,491.84)
Back tax collections	1,309.47	833.48	1,000.00	(166.52)
Motor vehicle tax	6,874.57	6,898.60	5,926.00	972.60
Recreational vehicle tax	0.00	0.00	544.00	(544.00)
16/20M tax	0.00	0.00	359.00	(359.00)
Excise tax	2.44	2.34	2.00	0.34
Total cash receipts	<u>48,361.71</u>	<u>46,441.58</u>	<u>\$ 49,030.00</u>	<u>\$ (2,588.42)</u>
Expenditures				
Library appropriation	<u>48,929.00</u>	<u>47,057.56</u>	<u>\$ 49,030.00</u>	<u>\$ (1,972.44)</u>
Total expenditures subject to budget	<u>48,929.00</u>	<u>47,057.56</u>	<u>\$ 49,030.00</u>	<u>\$ (1,972.44)</u>
Receipts over (under) expenditures	(567.29)	(615.98)		
Unencumbered cash, January 1	<u>1,183.27</u>	<u>615.98</u>		
Unencumbered cash, December 31	<u>\$ 615.98</u>	<u>\$ 0.00</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

BOND AND INTEREST FUND
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 236,805.85	\$ 224,533.42	\$ 239,036.00	\$ (14,502.58)
Back tax collections	7,479.48	4,837.47	0.00	4,837.47
Motor vehicle tax	39,919.37	39,099.90	34,935.00	4,164.90
Recreational vehicle tax	0.00	0.00	3,206.00	(3,206.00)
16/20M tax	0.00	0.00	2,114.00	(2,114.00)
Excise tax	14.21	13.69	14.00	(0.31)
Subtotal	<u>284,218.91</u>	<u>268,484.48</u>	<u>279,305.00</u>	<u>(10,820.52)</u>
Use of money and property				
Interest on investments	<u>221.38</u>	<u>563.53</u>	<u>0.00</u>	<u>563.53</u>
Subtotal	<u>221.38</u>	<u>563.53</u>	<u>0.00</u>	<u>563.53</u>
Total cash receipts	<u>284,440.29</u>	<u>269,048.01</u>	<u>279,305.00</u>	<u>(10,256.99)</u>
Expenditures				
Bond principal	240,000.00	245,000.00	245,000.00	0.00
Interest expense	49,525.00	44,125.00	44,125.00	0.00
Cash basis guarantee	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>(25,000.00)</u>
Total expenditures and transfers subject to budget	<u>289,525.00</u>	<u>289,125.00</u>	<u>314,125.00</u>	<u>(25,000.00)</u>
Receipts over (under) expenditures	(5,084.71)	(20,076.99)		
Unencumbered cash, January 1	<u>44,264.93</u>	<u>39,180.22</u>		
Unencumbered cash, December 31	<u>\$ 39,180.22</u>	<u>\$ 19,103.23</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Grants/donations	\$ 21,809.88	\$ 0.00
Use of money and property		
Interest on investment	<u>75.79</u>	<u>189.41</u>
Total cash receipts	<u>21,885.67</u>	<u>189.41</u>
Expenditures		
Construction	<u>25,075.48</u>	<u>23,604.10</u>
Total expenditures	<u>25,075.48</u>	<u>23,604.10</u>
Receipts over (under) expenditures	(3,189.81)	(23,414.69)
Unencumbered cash, January 1	<u>67,441.89</u>	<u>64,252.08</u>
Unencumbered cash, December 31	\$ <u><u>64,252.08</u></u>	\$ <u><u>40,837.39</u></u>

City of Goodland, Kansas

Schedule 2r

CAPITAL PROJECT FUNDS
 C.I.D. PROJECT
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Sales tax	\$ 136,421.56	\$ 156,432.84
Total cash receipts	<u>136,421.56</u>	<u>156,432.84</u>
Expenditures		
Construction	<u>136,421.56</u>	<u>156,432.84</u>
Total expenditures	<u>136,421.56</u>	<u>156,432.84</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 2s

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
State & Federal grants	\$ 961,288.45	\$ 2,830,206.35
Operating transfers	<u>83,159.04</u>	<u>7,001.97</u>
Total cash receipts	<u>1,044,447.49</u>	<u>2,837,208.32</u>
Expenditures		
Capital outlay	<u>1,038,955.53</u>	<u>3,096,066.56</u>
Total expenditures and transfers subject to budget	<u>1,038,955.53</u>	<u>3,096,066.56</u>
Receipts over (under) expenditures	5,491.96	(258,858.24)
Unencumbered cash, January 1	<u>(34,715.33)</u>	<u>(29,223.37)</u>
Unencumbered cash, December 31	\$ <u><u>(29,223.37)</u></u>	\$ <u><u>(288,081.61)</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2t

CAPITAL PROJECT FUNDS
 ARPA PROJECTS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
State grants	\$ 336,197.96	\$ 336,197.96
Use of money and property		
Interest on investment	<u>156.30</u>	<u>3,492.02</u>
Total cash receipts	<u>336,354.26</u>	<u>339,689.98</u>
Expenditures		
Construction	<u>0.00</u>	<u>178,018.93</u>
Total expenditures	<u>0.00</u>	<u>178,018.93</u>
Receipts over (under) expenditures	336,354.26	161,671.05
Unencumbered cash, January 1	<u>0.00</u>	<u>336,354.26</u>
Unencumbered cash, December 31	\$ <u><u>336,354.26</u></u>	\$ <u><u>498,025.31</u></u>

City of Goodland, Kansas

Schedule 2u

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
State grants	\$ 252,575.05	\$ 617,314.99
Total cash receipts	<u>252,575.05</u>	<u>617,314.99</u>
Expenditures		
Operating Transfers	<u>436,212.24</u>	<u>433,677.80</u>
Total expenditures	<u>436,212.24</u>	<u>433,677.80</u>
Receipts over (under) expenditures	(183,637.19)	183,637.19
Unencumbered cash, January 1	<u>0.00</u>	<u>(183,637.19)</u>
Unencumbered cash, December 31	\$ <u><u>(183,637.19)</u></u>	\$ <u><u>0.00</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

			<u>2022</u>		Variance Over (Under)
	2021 Actual	Actual	Budget		
Cash receipts					
Charges for services					
Sale of electricity	\$ 6,332,442.20	\$ 6,473,246.32	\$ 6,400,000.00	\$	73,246.32
Sale of supplies & services	38.15	1,515.58	0.00		1,515.58
Installation charges	91,889.93	2,347.16	60,000.00		(57,652.84)
Connection fees	5,536.47	5,414.80	6,000.00		(585.20)
Reconnect fees	2,147.35	2,014.00	2,000.00		14.00
Subtotal	6,432,054.10	6,484,537.86	6,468,000.00		16,537.86
Use of money and property					
Interest on investments	1,498.48	5,607.12	1,500.00		4,107.12
Other					
Miscellaneous & Gas Reimb	42,430.25	52,464.28	30,000.00		22,464.28
Operating transfers	25,000.00	25,000.00	25,000.00		0.00
Total cash receipts	6,500,982.83	6,567,609.26	\$ 6,524,500.00	\$	43,109.26
Expenditures					
Production					
Personal services	413,454.81	383,905.91	\$ 483,629.00	\$	(99,723.09)
Contractual services	3,552,916.89	3,829,413.56	3,904,600.00		(75,186.44)
Commodities	118,686.45	108,383.81	134,000.00		(25,616.19)
Transfer to C.I.R.F.	15,000.00	39,000.00	39,000.00		0.00
Transfer to M.E.R.F.	82,500.00	75,500.00	75,500.00		0.00
Transfer to electric reserve	50,000.00	0.00	0.00		0.00
Subtotal	4,232,558.15	4,436,203.28	4,636,729.00		(200,525.72)
Transmission & Distribution					
Personal services	514,822.89	557,505.76	583,137.00		(25,631.24)
Contractual services	151,612.54	139,086.95	160,000.00		(20,913.05)
Commodities	228,564.28	354,445.95	271,000.00		83,445.95
Capital outlay	0.00	0.00	20,000.00		(20,000.00)
Transfer to C.I.R.F.	290,000.00	285,000.00	290,000.00		(5,000.00)
Transfer to M.E.R.F.	72,500.00	70,500.00	70,500.00		0.00
Transfer to electric reserve	50,417.00	0.00	0.00		0.00
Subtotal	1,307,916.71	1,406,538.66	1,394,637.00		11,901.66

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</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	\$ 283,773.07	\$ 288,650.49	\$ 298,241.00	\$ (9,590.51)
Contractual services	107,770.34	112,440.87	119,050.00	(6,609.13)
Commodities	35,467.81	32,100.13	38,950.00	(6,849.87)
Capital outlay	0.00	2,757.84	0.00	2,757.84
Transfer to M.E.R.F.	8,000.00	3,000.00	8,000.00	(5,000.00)
	<u>435,011.22</u>	<u>438,949.33</u>	<u>464,241.00</u>	<u>(25,291.67)</u>
Transfer to MERF/CIRF				
Transfers to general fund	<u>500,000.00</u>	<u>510,000.00</u>	<u>510,000.00</u>	<u>0.00</u>
	<u>500,000.00</u>	<u>510,000.00</u>	<u>510,000.00</u>	<u>0.00</u>
Compensating tax	<u>15,590.01</u>	<u>11,423.05</u>	<u>17,000.00</u>	<u>(5,576.95)</u>
Total expenditures and transfers subject to budget	<u>6,491,076.09</u>	<u>6,803,114.32</u>	<u>\$ 7,022,607.00</u>	<u>\$ (219,492.68)</u>
Receipts over (under) expenditures	9,906.74	(235,505.06)		
Unencumbered cash, January 1	<u>790,881.71</u>	<u>800,788.45</u>		
Unencumbered cash, Dec. 31	<u>\$ 800,788.45</u>	<u>\$ 565,283.39</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

			<u>2022</u>		Variance Over (Under)
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>	
Cash receipts					
Charges for services					
Sale of water	\$ 1,193,896.12	\$ 1,271,277.15	\$ 1,125,000.00	\$ 146,277.15	
Installation charges	28,371.89	16,396.16	10,000.00	6,396.16	
Sale of supplies	0.00	2,250.63	2,000.00	250.63	
Connection fees	3,500.00	3,880.25	4,000.00	(119.75)	
Reconnect fees	1,430.00	1,200.50	1,000.00	200.50	
	<u>1,227,198.01</u>	<u>1,295,004.69</u>	<u>1,142,000.00</u>	<u>153,004.69</u>	
Use of money and property					
Interest on investments	579.14	2,704.04	2,000.00	704.04	
Other					
Miscellaneous	2,999.09	7,933.65	1,500.00	6,433.65	
Total cash receipts	<u>1,230,776.24</u>	<u>1,305,642.38</u>	<u>\$ 1,145,500.00</u>	<u>\$ 160,142.38</u>	
Expenditures					
Production					
Personal services	125,920.44	122,092.87	\$ 118,839.00	\$ 3,253.87	
Contractual services	44,514.65	56,891.40	77,000.00	(20,108.60)	
Commodities	68,373.13	80,495.98	106,000.00	(25,504.02)	
Capital Outlay	0.00	0.00	0.00	0.00	
Transfer to C.I.R.F.	35,000.00	175,000.00	175,000.00	0.00	
Transfer to M.E.R.F.	60,723.00	52,539.78	52,540.00	(0.22)	
Transfer to water reserve	0.00	22,000.00	22,000.00	0.00	
	<u>334,531.22</u>	<u>509,020.03</u>	<u>551,379.00</u>	<u>(42,358.97)</u>	
Transmission & Distribution					
Personal services	137,273.81	172,525.98	212,263.00	(39,737.02)	
Contractual services	18,916.15	70,898.62	59,550.00	11,348.62	
Commodities	79,971.55	101,685.69	99,700.00	1,985.69	
Capital outlay	17,384.14	15,520.50	20,000.00	(4,479.50)	
Transfer to C.I.R.F.	318,038.00	309,338.00	309,338.00	0.00	
Transfer to M.E.R.F.	12,500.00	12,500.00	12,500.00	0.00	
Transfer to water reserve	0.00	22,000.00	22,000.00	0.00	
	<u>584,083.65</u>	<u>704,468.79</u>	<u>735,351.00</u>	<u>(30,882.21)</u>	

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

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

For the Year ended December 31, 2022

(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures - continued				
Other				
Sales and compensating tax	\$ 1,492.52	\$ 961.49	\$ 2,500.00	\$ (1,538.51)
Water clean drinking fee	<u>9,674.67</u>	<u>10,224.59</u>	<u>10,000.00</u>	<u>224.59</u>
Subtotal	<u>11,167.19</u>	<u>11,186.08</u>	<u>12,500.00</u>	<u>(1,313.92)</u>
Transfer to general fund	<u>125,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
Subtotal	<u>125,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
Total expenditures and transfers subject to budget	<u>1,054,782.06</u>	<u>1,374,674.90</u>	<u>\$ 1,449,230.00</u>	<u>\$ (74,555.10)</u>
Receipts over (under) expenditures	175,994.18	(69,032.52)		
Unencumbered cash, January 1	<u>364,039.46</u>	<u>540,033.64</u>		
Unencumbered cash, December 31	\$ <u><u>540,033.64</u></u>	\$ <u><u>471,001.12</u></u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Charges for services				
Sewer service charges	\$ 476,968.15	\$ 485,275.57	\$ 475,250.00	\$ 10,025.57
Installation charges	2,250.00	1,500.00	500.00	1,000.00
Subtotal	<u>479,218.15</u>	<u>486,775.57</u>	<u>475,750.00</u>	<u>11,025.57</u>
Use of money and property				
Interest on investments	<u>142.17</u>	<u>572.21</u>	<u>250.00</u>	<u>322.21</u>
Total cash receipts	<u>479,360.32</u>	<u>487,347.78</u>	<u>\$ 476,000.00</u>	<u>\$ 11,347.78</u>
Expenditures				
Sewage treatment				
Personal services	69,474.08	72,209.41	\$ 82,011.00	\$ (9,801.59)
Contractual services	16,848.54	12,641.60	22,000.00	(9,358.40)
Commodities	19,917.45	99,713.78	34,200.00	65,513.78
Transfer to M.E.R.F.	11,000.00	12,250.00	20,000.00	(7,750.00)
Transfer to sewer reserve	<u>30,920.00</u>	<u>0.00</u>	<u>82,250.00</u>	<u>(82,250.00)</u>
Subtotal	<u>148,160.07</u>	<u>196,814.79</u>	<u>240,461.00</u>	<u>(43,646.21)</u>
Collection System Maintenance				
Personal services	78,427.50	17,173.21	83,895.00	(66,721.79)
Contractual services	8,659.02	9,187.82	10,000.00	(812.18)
Commodities	23,088.81	23,560.60	28,100.00	(4,539.40)
Capital Outlay	60,985.45	39,914.15	40,000.00	(85.85)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	0.00	0.00	0.00	0.00
Transfer to sewer reserve	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal	<u>201,160.78</u>	<u>99,835.78</u>	<u>171,995.00</u>	<u>(72,159.22)</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>499,320.85</u>	<u>446,650.57</u>	<u>\$ 562,456.00</u>	<u>\$ (115,805.43)</u>
Receipts over (under) expenditures	(19,960.53)	40,697.21		
Unencumbered cash, January 1	<u>142,128.11</u>	<u>122,167.58</u>		
Unencumbered cash, December 31	<u>\$ 122,167.58</u>	<u>\$ 162,864.79</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Charges for services				
Collections	\$ 508,342.64	\$ 505,501.91	\$ 505,000.00	\$ 501.91
Use of money and property				
Interest on investments	104.40	199.87	250.00	(50.13)
Total cash receipts	<u>508,447.04</u>	<u>505,701.78</u>	<u>\$ 505,250.00</u>	<u>\$ 451.78</u>
Expenditures				
Contractual services	464,469.00	469,264.02	\$ 520,250.00	\$ (50,985.98)
Operating transfers	<u>45,637.00</u>	<u>54,400.00</u>	<u>54,400.00</u>	<u>0.00</u>
Total expenditures	<u>510,106.00</u>	<u>523,664.02</u>	<u>\$ 574,650.00</u>	<u>\$ (50,985.98)</u>
Receipts over (under) expenditures	(1,658.96)	(17,962.24)		
Unencumbered cash, January 1	<u>92,305.94</u>	<u>90,646.98</u>		
Unencumbered cash, December 31	\$ <u>90,646.98</u>	\$ <u>72,684.74</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2z

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 623.82	\$ 1,960.71
Other	103,176.63	0.00
Operating transfers	<u>100,417.00</u>	<u>0.00</u>
 Total cash receipts	 <u>204,217.45</u>	 <u>1,960.71</u>
 Expenditures		
New equipment	2,000.00	0.00
Other contract	221,993.37	0.00
Operating transfers	<u>137,720.00</u>	<u>0.00</u>
 Total expenditures	 <u>361,713.37</u>	 <u>0.00</u>
 Receipts over (under) expenditures	 (157,495.92)	 1,960.71
 Unencumbered cash, January 1	 <u>605,565.63</u>	 <u>448,069.71</u>
 Unencumbered cash, December 31	 <u>\$ 448,069.71</u>	 <u>\$ 450,030.42</u>

City of Goodland, Kansas

Schedule 2aa

BUSINESS FUNDS
 WATER RESERVE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 253.15	\$ 1,361.18
Operating transfer	<u>0.00</u>	<u>44,000.00</u>
 Total cash receipts	 <u>253.15</u>	 <u>45,361.18</u>
 Expenditures		
Other	1,090.00	0.00
Operating transfers	<u>0.00</u>	<u>0.00</u>
 Total expenditures	 <u>1,090.00</u>	 <u>0.00</u>
 Receipts over (under) expenditures	 (836.85)	 45,361.18
 Unencumbered cash, January 1	 <u>230,542.07</u>	 <u>229,705.22</u>
 Unencumbered cash, December 31	 <u>\$ 229,705.22</u>	 <u>\$ 275,066.40</u>

City of Goodland, Kansas

Schedule 2bb

BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>		<u>2022</u> <u>Actual</u>
Cash receipts			
Use of money and property			
Interest on investment	\$ 213.76	\$	1,041.11
Operating transfers	<u>50,920.00</u>		<u>0.00</u>
 Total cash receipts	 <u>51,133.76</u>		 <u>1,041.11</u>
 Expenditures			
Operating transfers	<u>25,000.00</u>		<u>0.00</u>
 Total expenditures	 <u>25,000.00</u>		 <u>0.00</u>
 Receipts over (under) expenditures	 26,133.76		1,041.11
 Unencumbered cash, January 1	 <u>197,489.64</u>		 <u>223,623.40</u>
 Unencumbered cash, December 31	 <u>\$ 223,623.40</u>	\$	 <u>224,664.51</u>

City of Goodland, Kansas

Schedule 2cc

TRUST FUNDS
MUSEUM ENDOWMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest	\$ 108.53	\$ 3,420.64
Donations	<u>11,791.96</u>	<u>10,855.87</u>
 Total cash receipts	 <u>11,900.49</u>	 <u>14,276.51</u>
 Expenditures		
Library Board	<u>20,279.24</u>	<u>31,680.71</u>
 Total expenditures	 <u>20,279.24</u>	 <u>31,680.71</u>
 Receipts over (under) expenditures	 (8,378.75)	 (17,404.20)
 Unencumbered cash, January 1	 <u>106,325.19</u>	 <u>97,946.44</u>
 Unencumbered cash, December 31	 <u>\$ 97,946.44</u>	 <u>\$ 80,542.24</u>

City of Goodland, Kansas

Schedule 2dd

TRUST FUNDS
 LAW ENFORCEMENT TRUST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</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 investment	\$ 22.39	\$ 61.60	\$ 50.00	\$ 11.60
Other				
Impound Proceeds	0.00	255.00	1,000.00	(745.00)
Forfeitures	<u>3,625.00</u>	<u>933.00</u>	<u>1,250.00</u>	<u>(317.00)</u>
Total cash receipts	<u>3,647.39</u>	<u>1,249.60</u>	<u>\$ 2,300.00</u>	<u>\$ (1,050.40)</u>
Expenditures				
Contractual	0.00	260.00	\$ 1,000.00	\$ (740.00)
Capital Outlay	749.00	287.00	10,000.00	(9,713.00)
Special Training	<u>771.12</u>	<u>1,364.84</u>	<u>0.00</u>	<u>1,364.84</u>
Total expenditures	<u>1,520.12</u>	<u>1,911.84</u>	<u>\$ 11,000.00</u>	<u>\$ (9,088.16)</u>
Receipts over (under) expenditures	2,127.27	(662.24)		
Unencumbered cash, January 1	<u>13,331.19</u>	<u>15,458.46</u>		
Unencumbered cash, December 31	\$ <u>15,458.46</u>	\$ <u>14,796.22</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year ended December 31, 2022

Fund	Cash Balance Beginning of year	Cash Receipts	Cash Disbursements	Cash Balance End of year
Sales Tax Fund	\$ 2,015.16	\$ 262,605.69	\$ 256,968.83	\$ 7,652.02
Fire Insurance Proceeds	0.00	5,479.21	0.00	5,479.21
Customer Deposits - electric	143,057.47	25,950.00	24,640.00	144,367.47
Customer Deposits - water	86,041.00	18,870.47	17,905.47	87,006.00
State Water Tax Fund	5,516.15	11,140.37	10,934.08	5,722.44
Municipal Court	977.00	46,826.82	46,720.20	1,083.62
Alcohol Fund	1,100.36	1.00	1.00	1,100.36
Drug Fund	363.69	1,180.00	680.00	863.69
	<u>\$ 239,070.83</u>	<u>\$ 372,053.56</u>	<u>\$ 357,849.58</u>	<u>\$ 253,274.81</u>

See Independent Auditor's Report.

City of Goodland, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended december 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-through State of Kansas</i>			
Community Block Grant	14.228	\$ 56,700	\$ 56,700
 U.S. DEPARTMENT OF TRANSPORATION			
Direct Aid			
Airport Improvements	20.106	\$ 2,830,206	\$ 3,096,067
 U.S. DEPARTMENT OF THE TREASURY			
<i>Pass-through State of Kansas</i>			
ARPA Grant	21.027	\$ 336,198	\$ 178,019
 TOTAL		\$ 3,223,104	\$ 3,330,786

The City did not provide federal awards to sub-recipients for the year ended December 31, 2022

See accompanying notes to this schedule.

City of Goodland, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended December 31, 2022

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of City of Goodland under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Goodland, it is not intended to and does not present the financial position, changes in net assets or cash flows of the City.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). 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. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The City did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended December 31, 2022.

NOTE D. INDIRECT COST RATES

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

City of Goodland Commissioners
Goodland, Ks.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of City of Goodland, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which comprise the City's regulatory basis financial statements, and have issued our report thereon dated July 13, 2023. The City prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

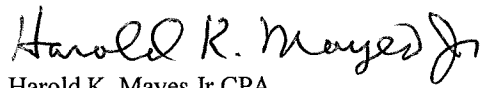
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

Compliance and Other Matters

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

Purpose of this Report

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



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
July 13, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City of Goodland Commissioners
Goodland, Ks.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Goodland's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City's major federal programs for the year ended December 31, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Goodland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Goodland and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Goodland's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Goodland's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

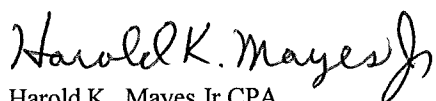
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
July 13, 2023

City of Goodland, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	<u>Unmodified</u>
Internal control over financial reporting	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	<u>No</u>	
Significant deficiencies identified not considered to be material weaknesses:	<u>No</u>	
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>	
Identification of major programs:		
<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
20.106	Airport Improvements	\$ <u><u>3,096,067</u></u>
Dollar threshold used to distinguish between Type A and Type B programs:		\$ <u><u>750,000</u></u>
Auditee qualified as a low-risk auditee?		<u>No</u>



CITY COMMISSION COMMUNICATION FORM

FROM: Kent Brown- City Manager

DATE: 7/17/2023

ITEM: Authorization to Apply for Sherman County Community Foundation Grant

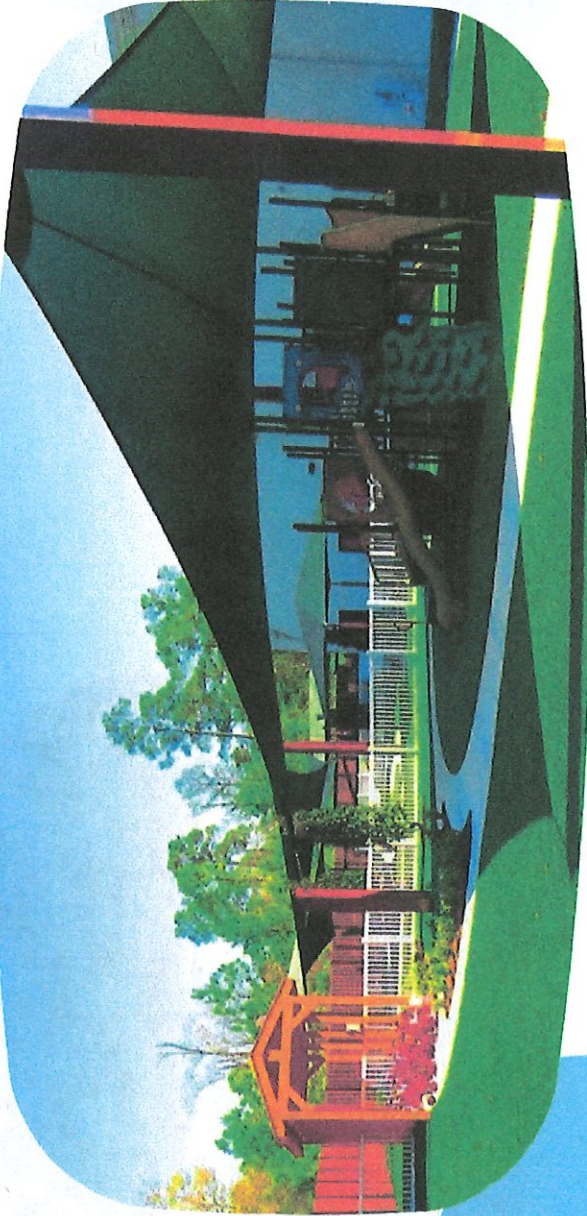
NEXT STEP: Commission Motion

ORDINANCE

MOTION

- I. **REQUEST OR ISSUE:** Staff is seeking authorization to apply for a Sherman County Community Foundation grant to install a shade structure over the playground at Steever Park. Page Ely, Goodland resident, will present the request to the Commission and answer any questions that the Commission may have.
- II. **RECOMMENDED ACTION/NEXT STEP:** Staff direction to submit grant application.
- III. **FISCAL IMPACTS:** If there is a need for a City match, there would be a small amount available in Special Parks. 26-01-4010.
- IV. **BACKGROUND INFORMATION:** Page Ely presented information about the benefits of a shade structure over playgrounds to the Park/Tree board earlier this month. The shade structure would be approximately 35 feet by 45 feet. There are several manufacturers of shade structures, one of them being USA Shade, that have many options available. After reviewing the presentation, Park Board approved a recommendation to the City Commission for the city to submit a grant application to the Sherman County Community Foundation and possibly other sources (Black Hills Energy was mentioned) for the project. In addition, Page Ely contacted a Sherman County Community Foundation member about the grant possibility and was advised the application would be received favorably. See attachments.
- V. **LEGAL ISSUES:** None
- VI. **CONFLICTS OR ENVIROMENTAL ISSUES:** None

Benefits of adding shade



Protect the Playground Structure

Constant exposure to sunlight could fade the vibrant colors on plastic pieces over time. With sun shades blocking almost all UV light, though, your playground can stay colorful longer.

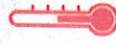
Making the park more accessible to everyone of all ages!

Adding shade will also help make your playground more inclusive for those who have sun allergies and certain conditions that make them more susceptible to overheating and sun poisoning.



Provide Sun Protection

The sun is strongest between the hours of 10AM and 4 PM. Those are also often ideal play hours for kids. It only takes about 15 minutes of exposure to UV rays for a person's skin to begin to burn.



Create Cooler Temperatures

Providing plenty of shade in your play areas can inspire your community to spend more time outside without the side effects of too much sun and heat. Playground shade structures can keep play areas up to 20 degrees cooler



Make Playgrounds Inviting and Comfortable

When everyone is comfortable spending time at your playground, they'll want to stay longer and come back often.



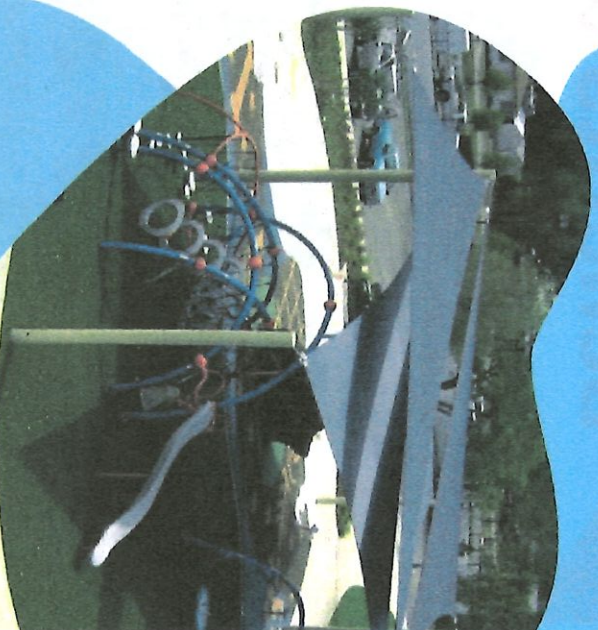
Allow for Ease of Use Anytime

Rather than waiting for a cooler, cloudier time of day to make use of the nearby playground, families and school groups can visit shaded playgrounds anytime.



About Us

My name is Page Ely I was born and raised in Goodland. As a mom of two I spend lots of time trying to find fun ways to spend our time together. We love going to the local parks but are very limited to the time we are able to utilize the parks. As like many my son is sensitive to heat and can not be out in the sun long due to a genetic syndrome called Cabezas Syndrome. I have seen and used shaded play equipment in other places and experienced the difference it makes. I have spoken to others in the community who also think this would be an awesome addition to our community!



Adding shade to play equipment in Goodland





7/11/2009





AGENDA ITEM #
CITY COMMISSION COMMUNICATION FORM

FROM: Dustin Bedore, Director of Public Power

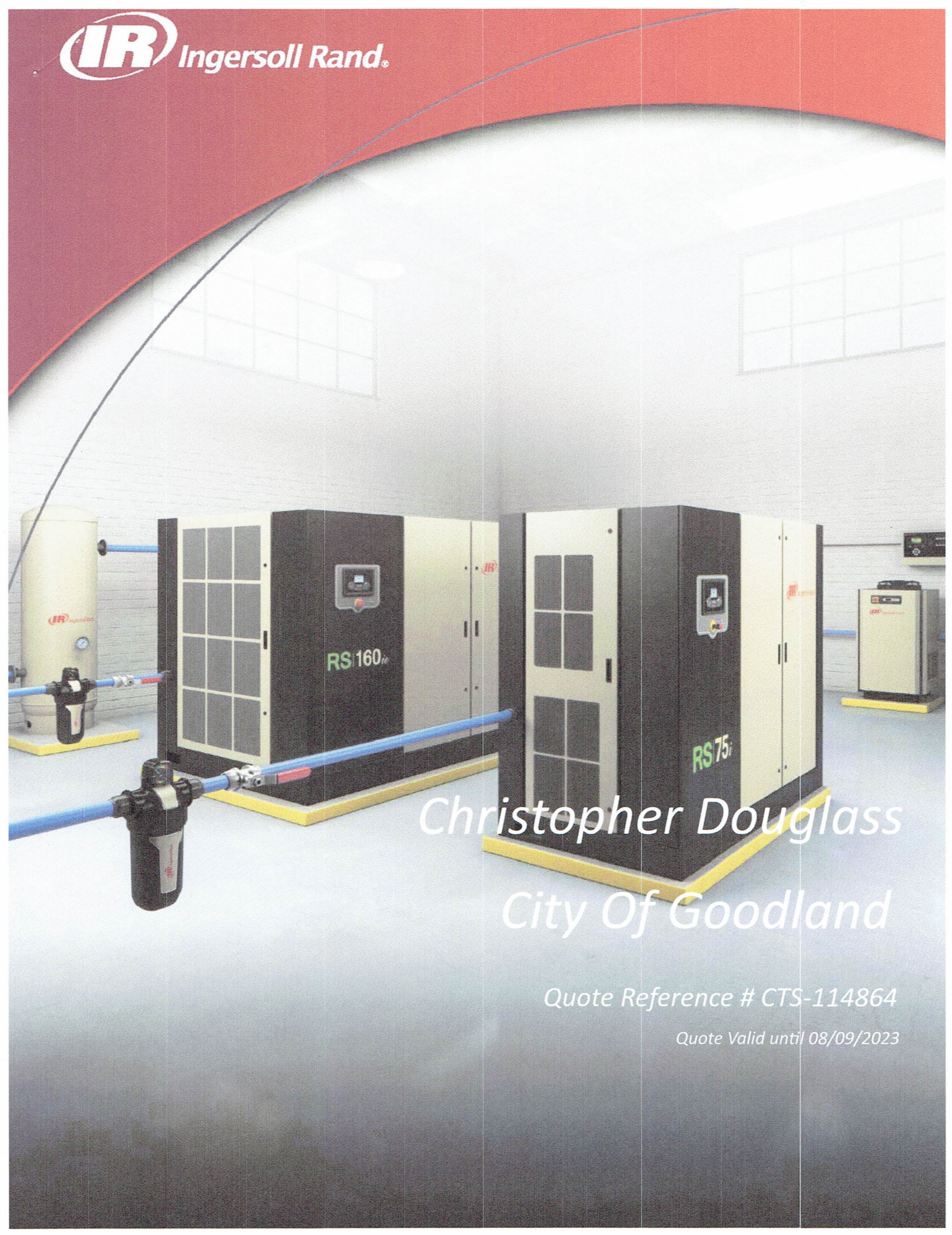
DATE: July 11, 2023

ITEM: Power Plant compressor system

NEXT STEP:

ORDINANCE
 MOTION
 INFORMATION

-
- I. REQUEST OR ISSUE:** We have had maintenance issues for the last 18 months with our compressor at the Power Plant. This system is vital to our operation of our generating units. It has become next to impossible to find parts for, because of age. I am presenting two quotes to replace the system.
- II. RECOMMENDED ACTION / NEXT STEP:** I recommend going with the low bid from Ingersoll Rand, over the Gardner Denver bid.
- III. FISCAL IMPACTS:** The bid from Ingersoll Rand came in at \$42,274.87. The Gardner Denver bid came in at \$43,341.00. Money has been set aside in CIRF. Although we will have to cover increased costs of this purchase from Electric Reserve funds.
- IV. BACKGROUND INFORMATION:** Upon calls to the vendors for bids, Ingersoll Rand sent a field rep to our plant to conduct an inspection of what was going to be needed. Gardner Denver had to be called several times to get a bid. There was no on site visit from them



*Christopher Douglass
City Of Goodland*

Quote Reference # CTS-114864

Quote Valid until 08/09/2023

PROPOSAL

Quote Reference# CTS-114864

Quote Prepared on 05/29/2023 | Valid until 08/09/2023

Christopher Douglass

City Of Goodland
1701 Cherry Ave.
GOODLAND KS 67735
USA

Email: chris.douglass@cityofgoodland.org
Ph: 7858904530

Zachary Johnson

Ingersoll-Rand Industrial US Inc

Wichita Kansas

Email: zachary.johnson@irco.com
Ph: (316) 619-2481

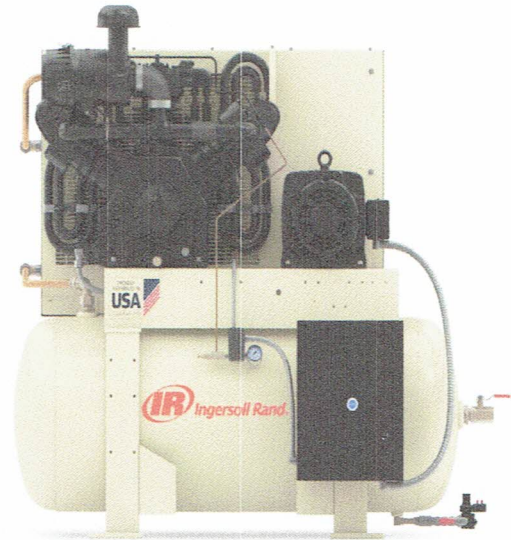


*Your Trusted Partner in
Compressed Air*

H2000PX20

For heavy shop or industrial use, this electric-driven, two-stage air compressor provides reliable performance ideal for automotive service, body shops, fleet maintenance, machine shops, car washes, manufacturing, wood working, farming and more.

- Long-Life: Durable cast iron construction, long-lasting extended pump life designed for over 15,000 hours of trouble-free use
- Maximum Power and Flexibility: 100% continuous duty, 2 - 25 hp two-stage air compressors, 175 psig max operating pressure (option available for some models up to 250 psig) and a large ASME receiver tank provide plenty of punch for demanding applications
- Easy to Service: Individually cast cylinders, overhung crankshaft and one piece connecting rod simplifies maintenance and service
- Reliable Operation: All Season Select synthetic lubricant increases efficiency; with 2,000 hours of service between change outs, it performs four times longer than petroleum-based lubricants. Two-Year Warranty available.
- Fully-Packaged for Heavier Duty Cycle Operation: Includes 100% cast iron pump, ASME-coded receiver tank, ODP motor, magnetic motor starter, electric drain, air-cooled aftercooler, low oil level switch and dual control with centrifugal unloader



Representative image may not represent quoted product configuration.

Technical Information									
Rated Pressure		Nominal Power		Capacity (FAD)		Dimensions (Length x Width x Height)		Weight (Air-cooled)	
bar g	psig	kW	hp	m3 / min	cfm	mm	in	kg	lb
17	250	14.9	20.0	1.76	62.0	1371.6 mm, 863.6 mm, 939.8 mm	54.0 in, 37.0 in	429.1	944.02

FA150IG GENERAL PURPOSE FILTER\ 1" NPT\ 88 SCFM\ W/AUTODRAIN

F-Series advanced compressed air filters reduce contamination in your air stream to help protect critical processes and valuable equipment. Rigorously tested and engineered with superior components, F-Series filters will provide years of reliable performance and consistently high quality air.

- **Accurate Information:** Patented dual indicator shows differential pressure drop and operating efficiency
- **Rugged Design:** All-aluminum, precision die cast body suitable for 176 °F / 80 °C and 250 psig / 17.2 bar MAWP applications
- **Reliable Operation:** Filter element with stainless steel mesh withstands high pressure and minimizes flow restriction
- **Easy Maintenance:** Ergonomic bowl design with no-touch filter simplifies element replacement
- **Long Element Life:** Proprietary media coating technology protects against corrosion and increases element life



Representative image may not represent quoted product configuration.

Technical Information									
Rated Pressure		Nominal Power		Capacity (FAD)		Dimensions (Length x Width x Height)		Weight (Air-cooled)	
bar g	psig	kW	hp	m3 / min	cfm	mm	in	kg	lb
17	246.5	N/A	N/A	2.4919	88	420 mm, 140 mm, 130 mm	16.54 in, 5.51 in, 5.12 in	2.0	4.4



Investment Summary for City Of Goodland (07/10/2023)

Line #	Product Description	Qty	Unit Price	Extended Price
1.0	CONFIGURED 20HP TWO STAGE T30 RECIPROCATING	2	\$15,362.21	\$30,724.42
	Included Component			
	H2000PX20	2	\$13,913.28	\$27,826.56
	230/460V Open Drip Proof Motor	2	\$726.20	\$1,452.40
	High Dust Filter Silencer	2	Included	Included
	Standard Crating	2	Included	Included
	460V E Series Starter	2	\$317.24	\$634.48
	Aftercooler	2	Included	Included
	Dual Control Nema 1	2	Included	Included
	Start-up Kit	2	\$405.49	\$810.98
2.0		1	\$11,203.08	\$11,203.08
	Included Component			
	M SERIES - MEDIUM PRESSURE RANGE (UP TO 725 PSI)	1	\$11,203.08	\$11,203.08
3.0	FA150IG GENERAL PURPOSE FILTER\ 1" NPT\ 88 SCFM\ W/ AUTODRAIN	1	\$347.37	\$347.37

Product/Service Quote Amount	\$42,274.87
Upgrade Option(s) Amount	--
Freight Amount	PPA
Total Quote Amount	\$42,274.87

General Terms

Lead Time:		Pricing and availability is subject to change without notice. Upon submission of your order, please include the following information: payment terms, preferred payment method, purchase order number, tax status (if exempt please include a copy of your tax exemption certificate with your order).
Payment Terms:		
FOB:	EX WORKS	For US, please remit all payments to Ingersoll Rand, 15768 Collections Center Drive, Chicago, IL, 60693. For Canada, please remit all payments to IR Canada Sales & Service ULC, C/O T10223C PO Box 4918 STN A, Toronto, ONTARIO M5W 0C9, Canada. Also, please be aware that Ingersoll Rand accepts payment via credit card, and EFT.
Freight Terms:	Prepay & Add	

Progress Payments apply to orders exceeding \$100,000 USD. Standard progress payment terms are 30% at order acceptance, 30% at Eight (8) weeks after purchase order, and 40% upon shipment.



Purchase Order Acknowledgement

Date: 05/29/2023

SHIP TO SITE INFORMATION		BILLING INFORMATION	
Company Name:	City Of Goodland	Company Name:	
Business Address:	1701 Cherry Ave.	Business Address:	
City, ST, Zip:	GOODLAND, KS, 67735	City, ST, Zip:	
Site Contact:	Christopher Douglass	Business Phone:	7858904530
Business Phone:	7858904530	Business E-mail:	chris.douglass@cityofgoodland.org
Business E-mail:	chris.douglass@cityofgoodland.org	Payment Terms:	
PO Number:		Total PO Amt:	\$42,274.87

Siebel Order #:		Progress Payments (if required):	(IR Standard Milestone Payments)
Oracle Order #:		30% at order acceptance	
	(For office use only)	30% at Eight Weeks After PO	
		40% on Shipment	

Thank you for your order. In an effort to process your order as quickly as possible please review the Shipping & Billing information noted above, and the scope of supply shown below, to verify the information is correct. Please initial all Scope of Supply worksheet page(s).

Priority: _____

Shipping Method: _____

FOB Point: EX WORKS

Freight Terms: Prepay & Add

Shipping Instructions: _____

The sale of our equipment is governed solely by the Standard Terms & Conditions of Sale 3.17 and Form 3814; copies of which are attached hereto. Notwithstanding any objection in advance, we will proceed on the basis that such terms and conditions will govern this transaction, excluding any revised, additional, or conflicting terms and conditions submitted with your purchase order form.

Authorized Signature: _____ Date: _____

Printed Name: _____ PO Number: _____

Company/Title: _____

Please send completed form to:

IR Rep: Zachary Johnson

Phone: (316) 619-2481

Email: zachary.johnson@irco.com

Zachary Johnson
 (316) 619-2481
 zachary.johnson@irco.com

City Of Goodland
 Quote Reference
 #CTS-114864

SCOPE OF SUPPLY WORKSHEET

Line Number	Quantity	Part Number	Description	Unit Price	Extended Price
1.0	2	TS20M	CONFIGURED 20HP TWO STAGE T30 RECIPROCATING	\$15,362.21	\$30,724.42
2.0	1	OSP	OSP	\$11,203.08	\$11,203.08
3.0	1	24233520	FA150IG GENERAL PURPOSE FILTER\ 1" NPT\ 88 SCFM\ W/AUTODRAIN	\$347.37	\$347.37
				Subtotal: Scope of Supply	\$42,274.87
				ORDER TOTAL	\$42,274.87

Additional Order Comments:

Customer Initials : _____

Zachary Johnson
 (316) 619-2481
 zachary.johnson@irco.com

City Of Goodland
 Quote Reference
 #CTS-114864

STANDARD TERMS AND CONDITIONS OF SALE INDUSTRIAL TECHNOLOGIES AND SERVICES

1. **General** Any written or oral order received from Buyer by Ingersoll-Rand Industrial, U.S., Inc., ("Company") is governed by the Standard Terms and Conditions of Sale outlined herein ("Terms"). COMPANY'S ACCEPTANCE OF BUYER'S ORDER IS EXPRESSLY CONDITIONED ON BUYER'S ACCEPTANCE OF THESE TERMS. Company rejects any terms and conditions inconsistent with these Terms and to any other terms proposed by Buyer in accepting Company's proposal. No agreement, oral or written, in any way claiming to modify these Terms and Conditions will be binding on Company unless agreed to in writing by an authorized representative of Company.
2. **Taxes** Prices do not include any present or future Federal, State, or local property, license, privilege, sales, use, excise, gross receipts or other like taxes or assessments applicable to this order ("Taxes"). All Taxes will be itemized separately. Buyer will be deemed responsible for the payment of any Taxes to Company unless Buyer provides a valid exemption certificate. If the exemption certificate is not recognized by the governmental taxing authority, Buyer will reimburse Company for any Taxes, including any interest or penalty assessed against Company.
3. **Title and Risk of Loss** Title and risk of loss or damage to equipment will pass to Buyer upon tender of delivery FOB Company facility, except that Buyer grants Company a lien on and a purchase money security interest in and to all of the right, title, and interest of Buyer in the equipment purchased hereunder until full payment has been made.
4. **Credit Terms**
 - a. **Payment.** Buyer shall pay the amounts due and owing to Company identified on each invoice in full and in accordance with the terms specified on each invoice.
 - b. **Invoice Disputes.** Buyer shall notify Company in writing of any dispute with any invoice (along with substantiating documentation) prior to the invoice due date. Invoices for which no such timely notification is received shall be deemed accepted by Buyer as true and correct. The parties shall seek to resolve all such disputes expeditiously and in good faith. Should any dispute arise with respect to any goods delivered by Company to Buyer, Buyer shall nevertheless pay all invoices covering goods not in dispute, without setoff, defense or counter-claim.
 - c. **Late Payments.** On any invoice not paid when due, Buyer shall pay a late charge from the due date to the date of actual payment at the lesser of the simple interest rate of 12% per annum calculated monthly or the highest rate permissible under applicable law. Buyer shall reimburse Company for all costs incurred in collecting any late payments, including, without limitation, attorneys' fees. In addition to all other remedies available under these Terms and Conditions or at law (which Company does not waive by the exercise of any rights hereunder), Company shall be entitled to suspend the delivery of any goods if Buyer fails to pay any amounts when due.
 - d. **Acceleration.** Should Buyer fail to make any payment required hereunder, Company may, without notice, declare all obligations of Buyer to Company ("Obligations") immediately due and payable, whether or not such late charges are included in any statement of account rendered by Company to Buyer.
 - e. **No Partial Payments.** Buyer irrevocably agrees that it will not, without Company's prior written consent in each instance, tender any payments for less than the full amount of the invoices to which said payment applies ("Partial Payments"). Any Partial Payments tendered by or for the account of Buyer shall not extinguish or otherwise affect any unpaid portion of the subject invoices, despite any notation on or accompanying said payment such as "in full payment," "in full satisfaction," or words of similar effect.
 - f. **Sufficient Funds.** Buyer represents that all checks issued to Company will be honored by the drawee bank, and that no checks will be so issued unless Buyer then has funds on deposit in an amount sufficient to cover all checks issued by Buyer. Buyer acknowledges that this representation will be materially relied upon by Company in extending credit to Buyer.
 - g. **Right to Set Off.** Any payment received by Company from Buyer may be applied by Company against any obligation owing by Buyer to Company, regardless of any statement appearing on or referring to such payment, without discharging Buyer's liability for any additional amounts owing by Buyer to Company. The acceptance by Company of such payment shall not constitute a waiver of Company's right to pursue any remaining balance. With respect to any monetary obligations of Company to Buyer, including without limitation, volume rebates and advertising rebates, Company may, at any time, setoff and appropriate and apply such amounts against any sums that are, or will become, owing, due or payable to Company by Buyer under these Terms and Conditions or any other agreement.
5. **Financial Condition of Buyer**
 - a. **Receipt of Goods While Insolvent** In the event that Buyer receives any goods from Company while Buyer is insolvent (as such term is used in §2- 702 of the Uniform Commercial Code, United-States of America), this writing and the invoices received from Company relating to such goods shall constitute Company's demand for reclamation of such goods.
 - b. **Withdrawal of Credit Approval** Company reserves the right before shipment of any goods ordered by Buyer from Company, to require that all or a portion of the purchase price relating thereto be paid to Company, in good funds, prior to shipment.
 - c. **Material Adverse Change in Financial Condition** Notwithstanding the stated due date of any obligations, all Obligations shall become immediately due and payable, without notice, in the event that Company determines there to have been a material adverse change in the financial condition or business affairs of Buyer so that in Company's reasonable judgment Buyer's ability to pay the Obligations has become impaired.
 - d. **Verification of Credit References.** Company is authorized to contact any credit references provided by Buyer, and to disclose any information reasonably necessary to determine Buyer's credit worthiness. Company is also authorized to obtain personal credit reports on any partner, principal, officer, or potential guarantor in determining Buyer's creditworthiness. Company may also disclose any information concerning its relationship with Buyer which is requested by anyone identifying themselves as an existing or potential creditor of Buyer.
 - e. **Disclosure of Buyer's Right to a Statement of Reasons for Action.** If this application is not approved in full or if any other adverse action is taken with respect to Buyer's credit, Buyer has the right to request within 60 days of Company's notification of such adverse action, a statement of specific reasons for such action, which statement will be provided within 30 days of said request.
6. **Delivery** Company will deliver goods within a reasonable time after receipt of Buyer's order and in no event will delivery dates be construed as falling within the meaning of "time is of the essence."
7. **Force Majeure** Company will not be liable for any loss or damage due to delays arising from causes beyond the reasonable control of Company, including but not limited to any acts of God, fire, flood, earthquake or explosion, strikes or other labor difficulties, wars, riots, terrorist threats, national emergencies, or acts of governments. In such events, Company will have additional time within which to deliver or perform as may be reasonably necessary under the circumstances. If Buyer requires drawings, procedures, standards or similar material for approval, delivery schedules will be calculated from the time such approvals are received by Company. Any hold points, witness points, or Buyer inspection requirements must be identified by Buyer at the time of quotation and/or order placement. Additional inspection or testing required by Buyer will extend delivery dates accordingly.
8. **Storage Fee** If Buyer is not able to accept delivery on the date agreed to by the parties, Buyer will pay Company a storage fee equivalent to one and one half percent (1.5%) of the total order value per calendar month or fraction thereof (calculated and charged on a per day basis) until the date of delivery ("Storage Fee"). Additionally, if Company is performing installation services and at the time of delivery Buyer's location is not ready or is unsafe for installation, Company reserves the right to postpone or to discontinue work. In such event, Company may charge Buyer an amount equivalent to the Storage Fee until such time that the location is ready and safe for installation, as determined by Company.
9. **Warranty** Company warrants, to purchasers from a Company authorized seller (each a "Buyer"), that the equipment manufactured by it and services provided by it will be free from defects in material and workmanship, for the duration of the specified Warranty Period. For new equipment, a period of twelve (12) months from the date of initial operation not to exceed eighteen (18) months from shipment, whichever first occurs, except for the Airend of new oil-flooded rotary screw air compressors, which is for the duration as detailed in the 5 Year Airend Parts Warranty below; for parts and services, six (6) months from the date of shipment; for services, six (6) months from the date of installation, inclusive of transportation and installation costs if installed by Company or six (6) months from the date of delivery exclusive of transportation and installation costs if not installed by Company (each a "Warranty Period"). Equipment or parts manufactured by others are warranted only to the extent of the original manufacturer's warranty to Company.
5 Year Airend Parts Warranty: Company Warrants, to a Buyer, that the Airend, as defined below, of new oil-flooded rotary screw air compressors manufactured by Company, will be free from defects in material and workmanship for a period of five (5) years from the date of initial operation not to exceed sixty-six (66) months from shipment, whichever occurs first. This Airend warranty is strictly contingent on the Buyer's demonstration that Buyer used only genuine Company replacement parts and lubricant in maintaining the defective compressor, according to Company's recommendations, for the duration of the Warranty Period. Use of non-genuine Company replacement parts or lubricants will void this Airend warranty. Company reserves the right to request a coolant sample from Buyer, or to perform coolant sample analysis, upon Buyer's Airend warranty claim. If Buyer makes a compliant Airend warranty claim during the Warranty Period, Company will only be responsible for, at its option, providing a new or remanufactured replacement Airend part and standard freight charges. Buyer will be required to provide Company with the defective Airend in exchange for the replacement Airend. For the purposes of this Airend warranty, the "Airend" is defined as the set of two rotors (one male and one female), the housing, and the bearings for a single-stage compressor and two (2) sets of two rotors (one male and one female), the housing and the bearings for a two-stage compressor. This Airend warranty specifically excludes other parts like the Airend shaft seal, gears, and pulleys, as well as expedited freight, labor, and any other costs associated with repair or replacement of Airend.

10. **Order Cancellation** If Buyer cancels an order, Buyer will pay a cancellation fee to Company in an amount equal to Company's direct out of pocket costs incurred plus a percentage of the order value to cover sales and administrative expenses. The percentage is based on the proportion of time which has elapsed from the date the order is placed to the originally scheduled shipment date as follows:

Percent of time elapsed from PO date to scheduled ship date	Cancellation fee % of PO Value
0-10%	5%
11-20%	15%
21-30%	25%
31-40%	35%
41-50%	45%
51-60%	55%
61-70%	65%
71-80%	75%
81-90%	85%
91-100%	95%

11. **Compliance with Laws** Company will comply with all applicable laws and regulations in effect in the location of manufacture on the date an order is placed. Compliance with any local governmental laws or regulations relating to location, use, or operation of the equipment, or its use in conjunction with other equipment, will be the sole responsibility of Buyer. Equipment purchased hereunder is produced in accordance with all applicable requirements of Section 6, 7, and 12 of the Fair Labor Standards Act as amended and of regulations and orders of the United States Department of Labor issued under Section 14 thereof. Where applicable, the Federal Equal Credit Opportunity Act prohibits creditors from discrimination against credit applicants on the basis of race, color, religion, national origin, sex, marital status, or age (provided that the applicant has the capacity to enter into a binding contract); because of all or part of the applicant's income derives from any public assistance programs; or because the applicant has in good faith exercised any right under the Consumer Protection Act. The federal agency that administers compliance with this law concerning the creditor is the Federal Trade Commission, Washington, D.C.
12. **Data Privacy** Buyer understands and agrees that certain of the Products include technology that allows Company to collect technical and product-related information regarding such Products and to conduct remote diagnostics testing of such Products. This technology allows Company to better serve and assist Buyer in the event such Products need to be repaired, and to maintain and improve the Products. Buyer agrees to grant and hereby grants Company a transferable, sub-licensable, non-exclusive, non-revocable, worldwide right to access and use the data collected and processed by the technology for Company's business purposes, including analysis, research, and development. In addition, Company may share such information with its affiliates, subsidiaries, and service providers; and with third parties but only in an aggregate, de-identified format, with third parties for research, statistical and business purposes unless otherwise agreed to or in accordance with the applicable privacy policy. To the extent that Company receives any individually identifiable personal information regarding Buyer from such technology, Company's policy is to protect the confidentiality of such information, and to prohibit the unlawful disclosure of Buyer's personal information to third parties. Company will take reasonable steps to insure the safety of Buyer's personal information.
13. **Export Control** Buyer agrees not to disclose or export, either directly or indirectly, any Company technology or information, or the direct product thereof, to any destination or person if such disclosure or export is prohibited by U.S. laws and regulations. In particular, Buyer will not use and will not permit any third party to use Company technology or information in connection with the design, production, use or storage of chemical, biological or nuclear weapons or missiles of any kind. This paragraph will survive the termination of this contract.
14. **Patent Indemnity** Company will defend Buyer against any proceeding based upon a claim that the equipment manufactured by Company infringes any U.S. patent, provided that Company is promptly notified in writing and given authority, information, and assistance for defense of the same. If any claim materially interferes with Buyer's use of the equipment, Company will, at its option, procure for Buyer the right to continue to use such equipment, modify it so that it becomes non-infringing, replace it with non-infringing equipment, or will remove the equipment and refund the purchase price. Company does not accept any liability whatsoever in respect to patents claiming more than the equipment furnished hereunder or claiming methods or processes to be carried out with the aid of such equipment. The foregoing states the entire liability of Company with regard to patent infringement.
15. **Limitation of Liability** THE REMEDIES OF BUYER SET FORTH HEREIN ARE EXCLUSIVE, AND THE TOTAL LIABILITY OF COMPANY WITH RESPECT TO THIS CONTRACT, WHETHER BASED ON CONTRACT, WARRANTY, NEGLIGENCE, INDEMNITY, STRICT LIABILITY OR OTHERWISE, WILL NOT EXCEED THE PURCHASE PRICE FOR THE EQUIPMENT, PART OR SERVICE THAT IS THE BASIS FOR THE CLAIM. IN NO EVENT WILL COMPANY BE LIABLE TO BUYER, ANY SUCCESSORS IN INTEREST, OR ANY BENEFICIARY OR ASSIGNEE OF THIS CONTRACT FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, SPECIAL, OR PUNITIVE DAMAGES, OR LOST PROFITS OR REVENUE ARISING OUT OF THIS CONTRACT OR ANY BREACH THEREOF, OR ANY DEFECT IN, OR FAILURE OF, OR MALFUNCTION OF THE EQUIPMENT, PART OR SERVICE HEREUNDER, WHETHER OR NOT SUCH LOSS OR DAMAGE IS BASED ON CONTRACT, WARRANTY, NEGLIGENCE, INDEMNITY, STRICT LIABILITY, OR OTHERWISE.
16. **Assignment** Buyer will not assign or transfer this contract without the prior written consent of Company, and such consent will not be unreasonably withheld. Additionally, Buyer will not sell all or a substantial portion of its assets to another entity (the "Successor") without the prior written consent of Company. In the event that Buyer does not provide such notice to Company and the business previously conducted by Buyer is or may be continued by the Successor, Buyer shall be liable for and shall pay on demand the amount of all accounts receivable due by Successor to Company arising from the date of such sale of assets to the date Company learns of such asset sale.
17. **No Waiver** No waiver by Company of any of the provisions of this Contract is effective unless explicitly set forth in writing and signed by Company. No failure to exercise, partial exercise, or delay in exercising, any right, remedy, power or privilege arising from this Contract operates, or may be construed, as a waiver thereof.
18. **Governing Law** The rights and obligations of the parties will be governed by the laws of the State of North Carolina excluding any conflict of law provisions. The United Nations Convention on Contracts for the International Sale of Goods will not apply to this contract.
19. **No Reference Required** Buyer and Company agree that each order shall constitute a separate contract, the performance of which will be governed exclusively by these Terms. This Agreement shall govern an order regardless of whether or not this document is attached to or referenced in the order. Excluded from applicability to an order include, but are not limited to: (i) any other terms and conditions contained in the order, including terms contained on the reverse side of the order; (ii) any reference in an order to Buyer's internet site for terms and conditions; (iii) any reference in an order to any other agreement, document or terms unless agreed to in writing by the Parties. In the event of a conflict between any terms and conditions of an order (except (iii) above), Terms shall prevail and govern the order.

QUOTE NUMBER: Q-99132 | 7/7/2023

PROPOSAL



PREPARED FOR
Chris Douglass
City of Goodland

PREPARED BY
Josh Miller

C&B Equipment Midwest, Inc.
3717 N. Ridgewood St.
Wichita KS 67220
8003623222
jmiller@cbeuptime.com

7/7/2023

City of Goodland
Attn: Chris Douglass
Subject: Quote Number Q-99132

Chris

In accordance with your request, we thank you for your interest in C & B Equipment, Inc and genuine Gardner Denver equipment. We are pleased to offer the following proposal for your consideration.

Kindly,

Randy Johnson
Compressed Air Specialist
Cell: 316-243-7722
Email: rjohnson@cbeuptime.com

Kind regards,

Josh Miller
Office: 316-352-7356
Cell:
jmiller@cbeuptime.com



Quote Summary

QUOTE: Q-99132-1
DATE: 7/7/2023 3:25 PM
TO: Chris Douglass
COMPANY: City of Goodland
QUOTE valid until 7/22/2023
CURRENCY: USD



PRODUCT NUMBER	PRODUCT DESCRIPTION	QTY	UNIT PRICE	EXTENDED
AVLAVCAA-GD	A-Series Bare Compressor Pump 20-30 HP Max 250 PSI Clockwise Rotation Suction Unloader Valves	2	USD 20,114	USD 40,228
GNC100A-116	GNC100 Non-Cycling Refrigerated Dryer 100 CFM 115V/1PH/60Hz Air Cooled	1	USD 3,114	USD 3,114
			TOTAL:	USD 43,341

NOTES

Tax, Freight, Installation NOT Included in Pricing.

Lead Times:

AVLAVCAA-GD = 24-26 Weeks, ARO (Estimated)

GNC100A-116 = 2-3 Weeks, ARO (Estimated)

SHIPMENT

Estimated Lead Time: See Notes

Payment Terms: Net 15 Days

FOB: Factory

Freight Terms: PPD & ADD (unless otherwise specified)

WITHOUT AFTER COOLERS

GNC100A-116

Air Treatment Solutions

by

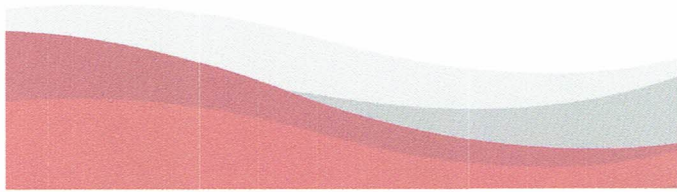
**Gardner
Denver**

Product Description

If your operation experiences steady compressed air demand, the tried and true design of the GNC is where your dryer search should start. With decades of proven experience in the market, the GNC design has proven to be a reliable workhorse in any industry.

Technical Information

- Estimated Weight: 99 lbs
- Dimensions (HxWxD): 17 x 23 x 21 inches
- In/Out Connections: 1" OD



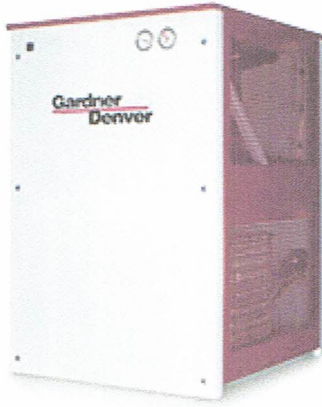
Component Features

- American made
- Supported out of American locations
- Delivers a 35–39 degree pressure dew point
- 5 year standard warranty

Benefits

- Guarantees a quality product and this location ensures a quick turnaround for any dryer orders.
- Superior availability for maintenance and replacement items.
- This dew point range satisfies most compressed air temperature needs.
- Provides peace-of-mind that your dryer will continue to meet your expectations.

DISTINCTIVE BENEFITS



GNC Series - Superior Reliability and Total Energy Efficiency

- Time, effort and attention to detail is exactly what went into the design of the GNC.
- Components are laid out in a way that minimizes the dryer's footprint and the internal tubing.
- The benefits of a simplified design are increased reliability and better efficiency.



Simple Energy Efficiency

- The design and componentry used in the GNC equates to less energy consumed by your dryer.
- Every 2 PSI of realized pressure drop equates to a 1 percent increase in horsepower consumed.
- GNC units are designed to have pressure drops ranging from 1.2 to 3.6 PSID.
- Competitive units experience pressure drops up to 6.5 PSID.



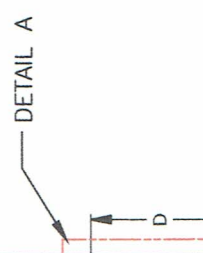
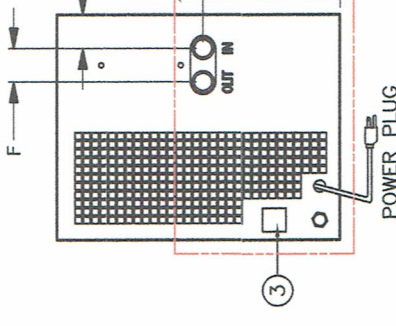
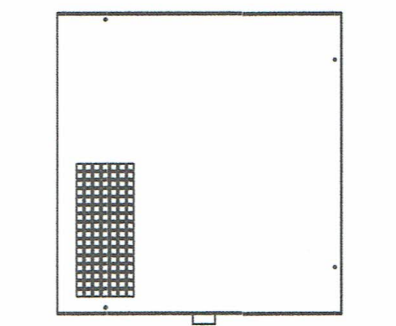
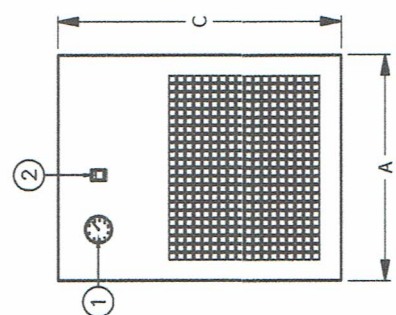
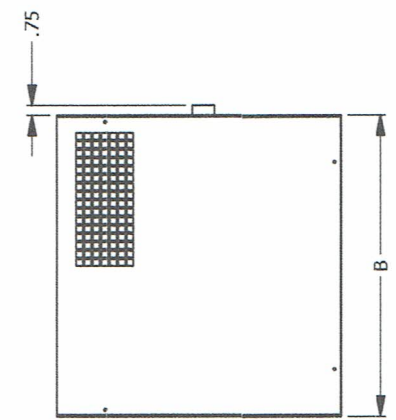
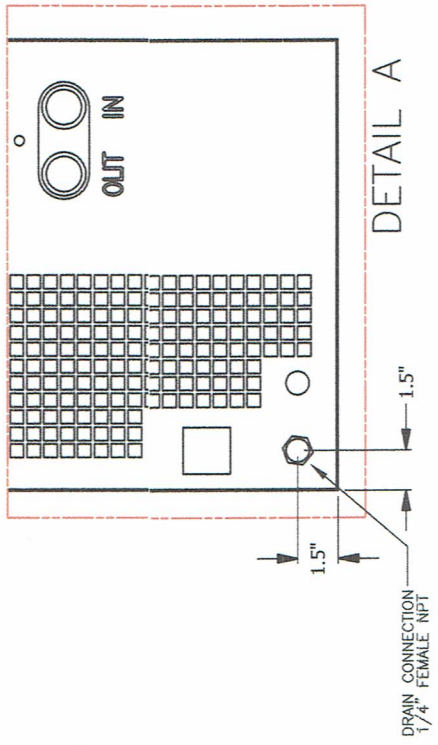
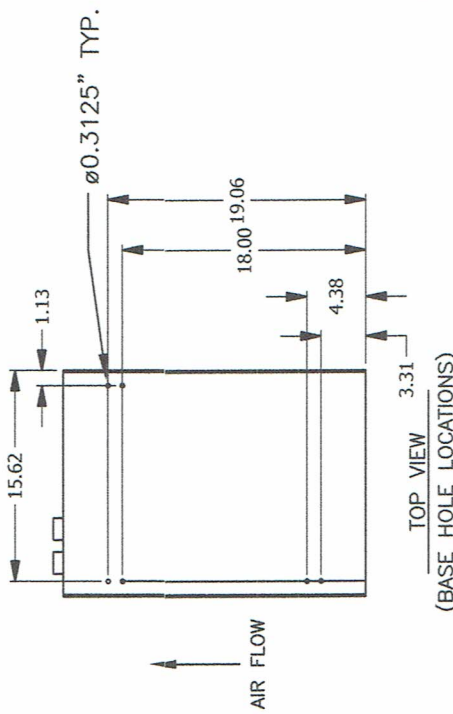
Quality Components Make the Difference

- Stainless Steel Heat Exchanger - the large heat exchanger reduces the chance of fouling.
- Stainless Steel Thermostatic Expansion Valve - modulate refrigerant flow.
- Diaphragm Non-Fouling Solenoid Drain Valves - keeps condensate away from the internal piston.
- Full Suction and Discharge Service Ports - full suction and discharge refrig service valves.



Terms and Conditions of Sale

- These prices do not include any freight charges, installation, start-up, or applicable taxes. Customer will pay all applicable inbound and outbound freight charges.
- Terms: Net 15 Days after date of invoice, subject to our credit department approval.
- C&B Equipment Midwest, Inc. provides start-up at no additional charge within a fifty-mile radius of Wichita in the State of Kansas. This service includes warranty validation and instructions on proper operations and maintenance to your personnel. If you are interested in start-up on this unit, please let us know.
- Should you require any additional information or have any questions regarding this proposal, please contact our Wichita, Kansas office at 800-362-3222, or 316-262-5156.



1. ALL DIMENSIONS ARE IN INCHES.
2. BOTTOM OF DRYER IS FLAT (NO PROTRUSIONS.)
3. CONDENSATE DRAIN ADJUSTMENT/TEST

MODEL	ANALYZER GAUGE	DRYER ON/OFF SWITCH	CONDENSATE DRAIN ADJUSTMENT/TEST
GNC	75A	100A	

Capacity in SCFM @ 100PSIG	REFRIG. COMP. H.P.	MAX. WORKING PRESS.	WEIGHT (LBS.)	MAX FUSE SIZE	A	B	C	D	E	F	IN/OUT CONNECTION
75	1/3	220PSIG	83	15A	16.75	22.38	21	10.13	2.5	2.48	1" FNPT
100	1/2	220PSIG	99								

REV.	DATE	S.P.	K.L.	DRN.	CHK'D	ADDITIONAL DETAIL
A	02/03/22					

Gardner Denver		TITLE
GNC75-100A REFRIGERATED AIR DRYER		GNC75-100A REFRIGERATED AIR DRYER
DRN. DATE	CHK'D DATE	DRAWING NO.
01/21/22	01/21/22	91855
SCALE 1"=1"	TOL. +/-0.25"	PROJECT: Standard
CAD FILE NO.		



AGENDA ITEM #
CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: July 17, 2023

ITEM: Appoint Voting Delegates: Annual LKM Conference

NEXT STEP: Hearing

ORDINANCE
 MOTION
 INFORMATION

I. REQUEST OR ISSUE:

The annual LKM conference will be held in Wichita, KS on October 7-9, 2023. The annual business meeting and policy session of city voting delegates is held on Monday October 9th. Voting delegates for the City of Goodland are required to be registered with the League of Kansas Municipalities by September 22, 2023.

II. RECOMMENDED ACTION / NEXT STEP:

Our population falls within the range of 2,501-7,500, which allows the City to appoint two voting and two alternate delegates. At the current time, Kent is the only one from the city definitively attending the conference. If any commissioner will want to attend, staff would recommend including any one of them as a voting delegate. Staff recommends appointing Kent as the voting delegate for the City of Goodland.

III. FISCAL IMPACTS:

There are no fiscal impacts with the appointment.

IV. BACKGROUND INFORMATION:

This is an annual requirement to be allowed to vote and represent municipalities at the business meeting and for policy changes that take place during the annual business meeting.

Convention of Voting Delegates

Events

» [Annual League Conference](#)

» [Convention of Voting Delegates](#)

2023 League Convention of Voting Delegates

The 2023 League Annual Conference will be October 7-9, 2022 in Wichita. The Annual Business Meeting & Convention of Voting Delegates will be on Monday, October 9.

The League is now collecting registrations for Voting Delegates and Alternates. K.S.A. Supp. 12-1601f provides that "The governing body of each member city may elect city delegates from among the city's officers to represent the city in the conduct and management of the affairs of the League of Kansas Municipalities."

Article 2, Section 2 of the [League Bylaws](#) states "When a city is a member of the League, any elected or appointed officers of such city may be elected by the city governing body as voting delegates and alternate voting delegates, in accordance with the provisions of Article 4 of these Bylaws, to represent the city in any meeting of the voting delegates and in the conduct of any other affairs of the instrumentality requiring action of the member cities. Alternate voting delegates may vote on matters before a meeting of the voting delegates in the absence of the regular delegate. A voting delegate or alternate shall qualify by having his or her name, city, title and address registered with the executive director and shall hold such position while qualified and until a successor is elected and qualified."

To complete registrations for your city, please complete an online form by Friday, September 22 at 5:00pm. The links to the online forms are in the population column in the table below, so please click the link in the table based on your city's population.

Please call Kerry Pancoast at (785) 354-9565 if you need to submit a form after the deadline.

Population	Votes	Delegate Forms	Alternate Forms
1 – 2,500	1	1	1
2,501 – 7,500	2	2	2
7,501 – 17,500	3	3	3
17,501 – 37,500	4	4	4
37,501 – 77,500	5	5	5
77,501 – 117,500	6	6	6
117,501 – 157,500	7	7	7
157,501 – 197,500	8	8	8
197,501 – 237,500	9	9	9
237,501 – 277,500	10	10	10
277,501 – 317,500	11	11	11

<u>317,501 – 357,500</u>	12	12	12
<u>357,501 – 397,500</u>	13	13	13
<u>397,501 – 437,500</u>	14	14	14

The League must have a form on file for each voting delegate and each alternate for their vote to count during the business meeting. Forms received after this date may not be processed. More information regarding the business meeting will be emailed to the Delegates and Alternates in October. Please remember, the **voting delegate forms are not conference registrations. You must also register for conference** on our website at <https://www.lkm.org/page/AnnualConference>.

Please call Kerry Pancoast at (785) 354-9565 if you have any questions about the Voting Delegate process.



AGENDA ITEM
CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: 07/18/2022

ITEM: Resolution 1615 Notice to Exceed Revenue Neutral Rate

NEXT STEP: Commission Motion

ORDINANCE
 MOTION
 INFORMATION

I. REQUEST OR ISSUE:

This resolution states the Commission's intent to levy a property tax exceeding the revenue neutral rate (RNR). RNR for the City is 43.183, as provided by the County Clerk, and the 2024 budget proposed to the Commission is a proposed mill levy of 50.167. The City Clerk is required to provide notice (attached) to the Sherman County Clerk on or before July 20th of the City's intent to exceed the RNR and proposed mill levy rate.

II. BACKGROUND INFORMATION

The City's 2024 budget proposed mill levy is 50.167, slightly higher than the rate approved by the commission for the 2023 budget year, 48.876. The estimated value of a mill for 2024 is \$41,796.35, based on the estimated assessed valuation from the County Clerk of 41,796,358. Maintaining a fairly stable levy generates an additional estimated \$114,804 for the City in 2023. The Commission reviewed the budget presented by staff the last two regular meetings and a special work session. The Commission is aware all items the City purchases have increased in cost over the year with the economic situation of our county. We continue to be concerned with increased prices and delivery of supplies, but make every effort to make smart decisions for the City.

Once the County Clerk is notified of the intent of the Commission, the County Clerk will mail citizens a copy of the information pertaining to our mill rate and the date of our hearing for public comment. Information on the notice mailed will be the intent of all taxing entities in Sherman County. At the RNR hearing for the City, tax payer's will be allowed the right to voice their concerns regarding exceeding the RNR. Then at the budget hearing the Commission will be required to approve a budget for 2024 at or below the proposed published rate of 50.167 mills.

II. SUMMARY AND ALTERNATIVES:

Commission may take one of the following actions:

1. Approve to publish budget proposed at 50.167 mills, which will require two separate hearings. The first being a hearing on the RNR and the second is the budget hearing on said date.

2. Determine if the Commission wants to make changes to proposed budget, keeping in mind, notice of exceeding RNR is required to be provided to County Clerk on or before July 20th.
3. Make changes to proposed budget to meet RNR. Please note the information is based on estimated valuations so if the final valuation exceeds estimated, the City is subject to paying back tax money to the public. An alternative is to try to meet the RNR but still publishing to exceed the RNR to prevent any additional penalties to the City for exceeding the RNR without publishing a budget that does so.



RESOLUTION NO. 1615

A RESOLUTION OF THE CITY OF GOODLAND, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Goodland was calculated as 43.183000 mills by the Sherman County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Goodland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Goodland hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 5, 2023 at 5:00p.m. to be held at 204 W. 11th St. Goodland, KS 67735 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Goodland expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 50.167 mills.

Section 3. The Governing Body of the City of Goodland directs the City Clerk to provide this resolution to the Sherman County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED AND ADOPTED this 17th day of July, 2023 by the Governing Body of the City of Goodland, Kansas.

Aaron Thompson, Mayor

ATTEST:

Mary P. Volk, City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF The City of Goodland HEREBY NOTIFIES THE SHERMAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

 X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 50.167

Our proposed ad valorem tax (dollar amount) is \$2,096,837

The date of our hearing is: Tuesday September 5, 2023

The time of our hearing is: 5:00 p.m.

The location of our hearing is: City Commission Room, 204 W. 11th Street

 No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand on July 17, 2023.

Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Goodland

will meet on Tuesday September 5, 2023 at 5 00 p.m at City Hall, 204 W. 11th Street 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 Hall, 204 W 11th Street and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,241,309	18.904	3,528,635	19.185	3,923,824	961,789	23.011
Debt Service	289,125	7.106	288,000	7.393	316,750	253,843	6.073
Library	176,487	4.586	197,922	4.883	206,200	184,977	4.426
Emp Benefits - City	641,194	17.058	728,212	15.807	870,902	650,036	15.552
Emp Benefits - Library	47,058	1.225	39,983	0.931	40,443	36,192	0.866
Airport Fund	7,002		78,715	0.677	410,667	10,000	0.239
Special Highway	134,999		140,000		551,280		
Electric Utility	6,800,142		6,668,697		6,858,315		
Water Utility	1,374,675		1,363,534		1,452,018		
Sewer Utility	451,595		488,726		613,058		
Health & Sanitation	523,664		605,150		650,250		
Cemetery Improvement	3,083		7,400		112,150		
Self Insurance	499,360		510,000		625,000		
Special Park & Recreation	11,902		4,000		15,000		
Mun Ct Div Fund	4,638		7,000		6,500		
Vehicle Inspection	12,518		10,500		19,287		
Law Enforcement Trust Fun	1,912		* 11,000		31,500		
Non-Budgeted Funds-A	943,700						
Non-Budgeted Funds-B	2,991,761						
Non-Budgeted Funds-C	1,205,704						
Non-Budgeted Funds-D	12,553						
Totals	19,374,381	48.879	14,677,474	48.876	16,703,144	2,096,837	50.167
Revenue Neutral Rate**							43.183

Less: Transfers	2,677,275		2,804,575		3,651,770
Net Expenditure	16,697,106		11,872,899		13,051,374
Total Tax Levied	1,714,801		1,829,599		XXXXXXXXXXXXXXXX
Assessed Valuation	35,082,448		36,925,447		41,796,358
Outstanding Indebtedness, January 1,	2021		2022		2023
G.O. Bonds	5,360,000		4,935,000		4,495,000
Revenue Bonds	0		0		0
Other	0		0		0
Lease Purchase Principal	0		0		41,250
Total	5,360,000		4,935,000		4,536,250

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Mary P. Volk
City Official Title City Clerk



AGENDA ITEM #
CITY COMMISSION COMMUNICATION FORM

FROM: Zach Hildebrand, Building Official
Kent Brown, City Manager

DATE: April 3, 2023

ITEM: Unfit Structure 516 W. Hwy 24 Lot # 306

NEXT STEP: Commission Motion

ORDINANCE
 MOTION
 INFORMATION

I. REQUEST OR ISSUE:

This trailer is unsanitary and unfit for human habitation. I have given the owner 2 weeks to remove or rehome the dogs from the property before I condemn it.

II. BACKGROUND INFORMATION:

6/29/2023 – Got a call about a possible dead dog inside the trailer. Upon arriving could see the dogs alive through the windows. Kathy spoke to them at the beginning of the week and gave them until this Saturday to have things cleaned up or she was going to take action. I got the Eric Millers (owner) number to contact him next week and do an inspection on the trailer.

7/3/2023 – Owner was placed into custody on unrelated charges. Asked him what he was going to do with the dogs as they weren't going to be taken care of. After speaking with Kathy she forwarded me the pictures she took of the inside of the structure. Due to the animals being aggressive and not having access to the inside of the trailer I was unable to go inside myself. I informed the owner I would be condemning the property due to unsanitary conditions not fit for human habitation. Eric understood and I agreed to give him two weeks to get the dogs removed or rehomed.

7/7/2023 - owner had asked me to contact Zac Adams to ask him to take care of the dogs so they wouldn't have to go to the pound. Kathy and I tried to both reach him with her finally being able to contact him and Zac agreed to watch the dogs for the time being.

7/10/2023 – Owner contacted me asking about the final date to have the dogs removed by. Stuff still has not been cleaned up on the outside of the trailer.

7/13/2023 – Manager of the trailer park informed me they have a company set up to have the structure removed from the lot.



City of Goodland Building Department

204 W 11th

P.O. Box 59.

Goodland, Kansas 67735

Phone: 785-890-4550

Fax: 785-890-4532

jeff.dinkel@goodlandks.gov

Statement of Enforcing Officer

To: Governing Body, City of Goodland, Kansas

Re: Statement of Unfit Structure

Date: 07/17/2023

The following described structure is in a dangerous or unsafe condition/nuisance:

- (a) Description of structure: Nanco 12' x 56' Single Wide Mobile Home
- (b) Street Address: 516 W. Hwy 24
- (c) Legal Description: Lot 306
- (d) Owner(s): Eric Miller
- (e) Resident Agent: None
- (f) Occupant(s): Unoccupied
- (g) Lien holder(s) of Record: None
- (h) Description of Zoning Violations and Unsafe Nuisances

General lack of maintenance and is an attractive nuisance to children, vagrants, criminals, insects, and animals — Property brings down the value of the neighborhood — Unsanitary living conditions

6/29/2023 – Got a call about a possible dead dog inside the trailer. Upon arriving could see the dogs alive through the windows. Kathy spoke to them at the beginning of the week and gave them until this Saturday to have things cleaned up or she was going to take action. I got the owners number to contact him next week and do an inspection on the trailer.

7/3/2023 – Owner was placed into custody on unrelated charges. Asked him what he was going to do with the dogs as they weren't going to be taken care of. After speaking with Kathy she forwarded me the pictures she took of the inside of the structure. Due to the animals being aggressive and not having access to the inside of the trailer I was unable to go inside myself. I informed the

owner I would be condemning the property due to unsanitary conditions not fit for human habitation. Eric understood and I agreed to give him two weeks to get the dogs removed or rehomed.

7/7/2023 - owner had asked me to contact Zac Adams to ask him tot take care of the dogs so they wouldn't have to go to the pound. Kathy and I tried to both reach him with her finally being able to contact him and Zac agreed to watch the dogs for the time being.

7/10/2023 – Owner contacted me asking about the final date to have the dogs removed by. Stuff still has not been cleaned up on the outside of the trailer.

7/13/2023 – Manger of the trailer park informed me they have a company set up to have the structure removed from the lot.

Zach Hildebrand
Building Official / Code Enforcement Officer



306

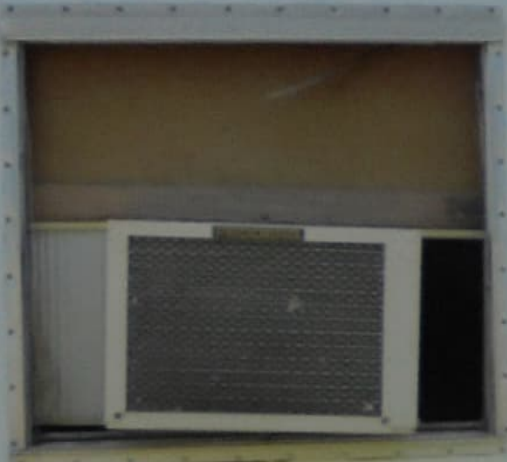
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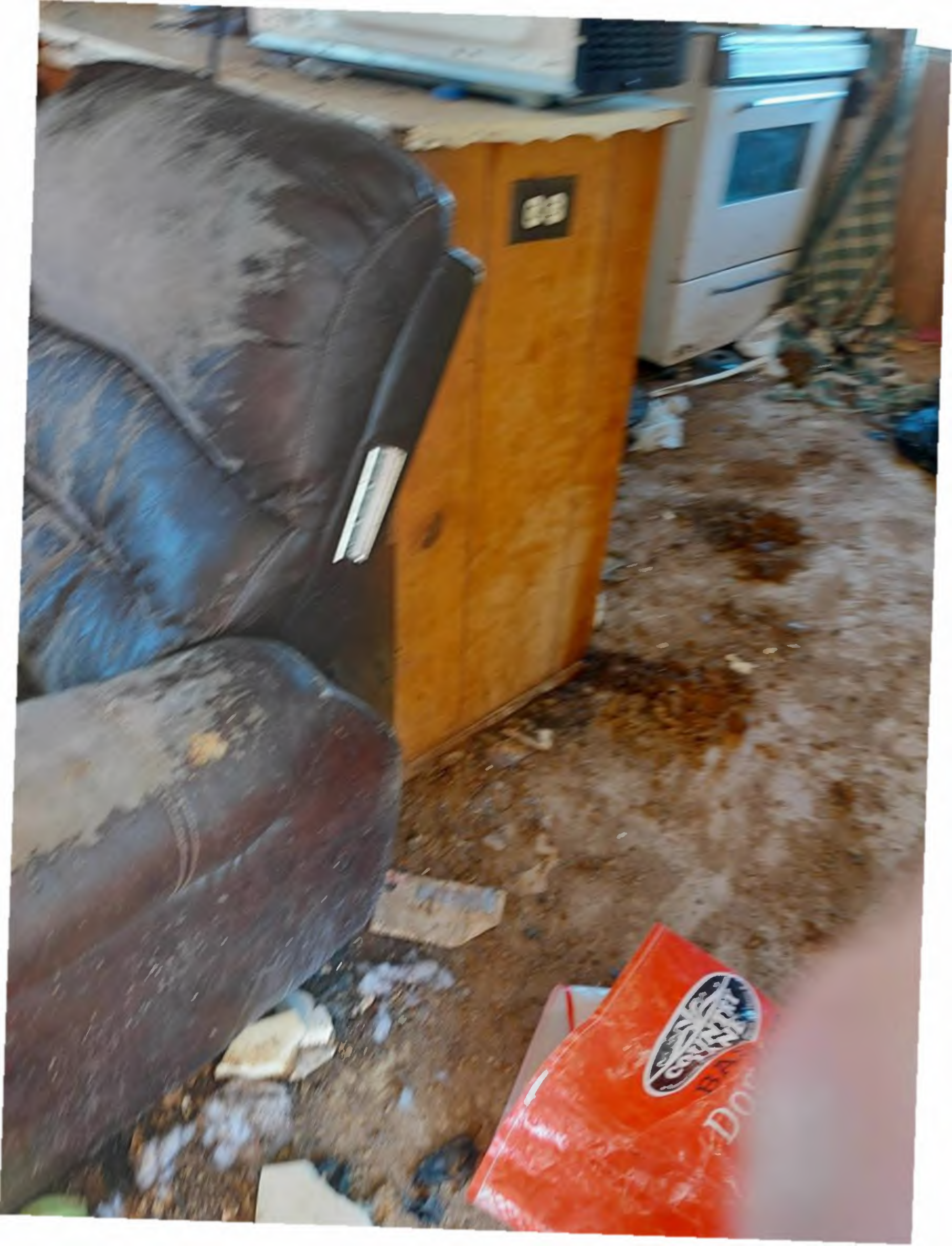
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AGENDA ITEM
CITY COMMISSION COMMUNICATION FORM

FROM: Zach Hildebrand, Building Official
Kent Brown, City Manager

DATE: 7/17/22

ITEM: Zoning Violation- 321 Broadway Ave.

NEXT STEP: Commission Motion

ORDINANCE
 MOTION
 INFORMATION

I. REQUEST OR ISSUE:

The enforcing officer of the City of Goodland, Kansas will present information that 321 Broadway Ave. is violating zoning regulations. Staff is seeking direction on proceeding to take legal action through the court to abate the issue.

II. BACKGROUND INFORMATION

April 26, 2021 - A building permit was pulled for building a 38' x 60' residential dwelling. Chapter 19; Article V; Section 19-502 ; Y (2): Contractor's Office: Contractor's office and equipment sheds (containing no sleeping or cooking accommodations) accessory to a construction project and to continue only during the duration of such project. This permit expired October 23, 2021.

October 23, 2021 – Building permit expired.

August 26, 2022 -The original letter sent by the previous Building Official stated he had thirty (30) days to remove the shipping container off the property. Chapter 19; Article V; Section 19-502 ; Y (2): Contractor's Office: Contractor's office and equipment sheds (containing no sleeping or cooking accommodations) accessory to a construction project and to continue only during the duration of such project. This violation constitutes a misdemeanor as provided by K.S.A. 12-761 of the Revised Statutes of Kansas and Article 19 of the Zoning Ordinance of Goodland, Kansas, and appropriate legal proceedings shall be instituted in the Circuit Court to abate or correct such violation as provided in Article 19 of the Zoning Ordinance of Goodland, Kansas. The owner has been sent multiple letters and they have been returned from the postal service because no one would sign for it. Contact was made over the phone in the beginning of April and June 2023. The owner stated he would be here by the end of June to abate the issue. Nothing has been done to remove the shipping container off the property. Multiple attempts of contact have been made with no return contact.

April 10, 2023 – Contact was made by phone informing the owner that he was sent a letter about abating this issue. Owner stated that he still had plans on building a house

and would work on getting someone to tear it down.

June 6, 2023 – Contact was made again by phone. The owner stated he would be down here to clean out the shipping container and have it removed off of his property. Also stated he would fill in the foundation that was dug and never poured if he could not find anyone to pour it for him. Timeline was set for the end of the month. Owner stated he still would like to build a house on this lot. I informed him he would need a new permit as that one has expired.

July 12, 2023 – Left a voicemail for the owner to contact me.

July 13, 2023 – Spoke with Jake about going to District court to get the authority to remove container from property and filling the foundation in.

III. SUMMARY AND ALTERNATIVES:

Commission may take one of the following actions:

1. Approve the proposal as requested.
2. Reject the proposal and move to deny the request.
3. Direct staff to pursue an alternative approach.



City of Goodland Building Department

204 W 11th

P.O. Box 59.

Goodland, Kansas 67735

Phone: 785-890-4550

Fax: 785-890-4532

jeff.dinkel@goodlandks.gov

Statement of Enforcing Officer

To: Governing Body, City of Goodland, Kansas

Re: Statement of Zoning Violation and Nuisances Unlawful

Date: 07/17/2023

The following described structure is in a dangerous or unsafe condition/nuisance:

- (a) Description of structure: Shipping Container and unsafe lot
- (b) Street Address: 321 Broadway Ave
- (c) Legal Description: 2ND ADDN TO GOODLAND, BLOCK 16, Lot 16 - 17.
- (d) Owner(s): Louis Michael Guadagno II
- (e) Resident Agent: None
- (f) Occupant(s): Unoccupied
- (g) Lien holder(s) of Record: None
- (h) Description of Zoning Violations and Unsafe Nuisances

General lack of maintenance and is an attractive nuisance to children, vagrants, criminals, insects, and animals — Property brings down the value of the neighborhood — Foundation was dug but never poured which has no fencing around it to prevent injury from occurring.

April 26, 2021 a building permit was pulled for a new residential dwelling.

Permit expired on October 23, 2021. All construction equipment should have been removed within 30 days of completion or the permit expiring. Article V of the Zoning regulations states that Contractor's office and equipment sheds accessory to a construction project and to continue only during the duration of such project.

August 26, 2022 the previous Building Official sent him a letter stating he had 30 days to abate this issue. The letter was returned due to no one signing for it. The letter stated he would be taken to court to abate the issue.

Around the week of April 10, 2023 I called the number that was listed on the building permit from April of 2021. The owner answered and stated he would work on getting someone to remove the container from the property.

Around June 6, 2023 I called again. He informed me if he couldn't get anyone he would be up here within 2 weeks to clean out the shipping container and have it removed from the property. I also informed him the foundation either needed to be poured or it would need to be filled in due to it not having any fencing left standing around it. What fencing was around it had been eroded away from the elements and had fallen over into the holes dug for the foundation. There are nails and broken glass through the property as well as accumulation of refuse that needs to be cleaned up as well. He agreed that if he couldn't find anyone to pour the concrete for the foundation they would fill it in.

July 13, 2023 Contact was attempted and a voice message left for the property owner to return my call. No contact has been made.

Zach Hildebrand
Building Official / Code Enforcement Officer



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411399
4261

50,480 Kg.
111,200 LBS
3,100 Kt.
8,740 Lbs
26,740 Kt.
58,555 Lbs
170.0 Mc
439 L/ft³

MAX CROSS
KI
NIT
LULAP

ATTENTION: HAZARDOUS MATERIAL
UNLABLED
UNIDENTIFIED
UNREGISTERED
UNRECORDED
UNTESTED
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4-23
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05 19 2023

City of Goodland
Month-end Fund Balance
June 2023

Fund No.	Fund	Beginning Balance	Deposits	Disbursements	Ending Balance	Investments	Total
02	Economic Development	0.00	-	-	0.00	-	0.00
03	Museum Endowment	5,241.68	3,627.59	(3,000.00)	5,869.27	86,806.20	92,675.47
04	Street Improvement	0.00	-	-	0.00	-	0.00
05	Cemetery Improvement	48,936.58	10,332.49	(10,000.00)	49,269.07	231,916.15	281,185.22
06	Special Highway	33,119.87	40,000.00	(56,592.90)	16,526.97	128,800.00	145,326.97
07	Self Insurance	143,322.84	105,064.06	(103,834.85)	144,552.05	370,000.00	514,552.05
09	Airport Fund	127,356.38	48,164.37	(35,000.00)	140,520.75	262,100.00	402,620.75
11	General	413,889.89	556,784.46	(338,017.55)	632,656.80	215,000.00	847,656.80
12	Bond and Interest	111,367.54	128,651.19	(38,000.00)	202,018.73	66,100.00	268,118.73
13	Library	-	58,524.75	(58,524.75)	-	-	-
14	Sales Tax	5,185.43	16,767.16	(16,335.50)	5,617.09	-	5,617.09
15	Electric Utility	981,560.52	462,531.79	(380,487.79)	1,063,604.52	200,000.00	1,263,604.52
18	Municipal Court Diversion Fees	5,368.63	1,721.62	(1,980.64)	5,109.61	8,000.00	13,109.61
19	Law Enforcement Trust	279.01	2,515.63	(2,500.00)	294.64	27,100.00	27,394.64
20	Electric Meter Deposit	26,855.39	57,350.00	(57,450.00)	26,755.39	121,000.00	147,755.39
21	Water Utility	226,267.46	102,586.86	(82,527.87)	246,326.45	340,000.00	586,326.45
22	Water Service Deposit	51,450.24	5,200.00	(5,350.00)	51,300.24	38,500.00	89,800.24
23	Sewer Utility	80,804.08	41,081.38	(16,701.68)	105,183.78	100,000.00	205,183.78
25	Vehicle Inspections (VIN)	10,710.52	8,201.48	(8,769.86)	10,142.14	23,000.00	33,142.14
26	Special Park & Recreation	1,068.99	4,808.37	(3,298.56)	2,578.80	12,000.00	14,578.80
27	Grant Improvement Reserve Fund	11,688.02	5,050.62	(5,000.00)	11,738.64	34,500.00	46,238.64
28	CID Projects	0.00	23,898.26	(13,071.43)	10,826.83	-	10,826.83
29	Fire Equipment	-	-	-	-	-	-
30	Health and Sanitation	39,173.17	50,563.26	(47,166.00)	42,570.43	38,000.00	80,570.43
31	Airport Improvement	(26,943.98)	-	(168,820.60)	(195,764.58)	-	(195,764.58)
32	Electric Reserve	179,683.98	129,403.73	(135,000.00)	174,087.71	399,000.00	573,087.71
33	Water Reserve	186,958.13	30,503.68	(30,000.00)	187,461.81	90,000.00	277,461.81
34	CDBG Grant	0.00	-	-	0.00	-	0.00
35	ARPA Project	472,072.53	799.51	-	472,872.04	29,000.00	501,872.04
36	M.E.R.F	719,864.65	291,481.85	(250,368.52)	760,977.98	1,722,800.00	2,483,777.98
37	Sewer Reserve	72,762.72	45,403.49	(45,000.00)	73,166.21	152,000.00	225,166.21
38	Capital Improvement Reserve Fund	2,721,837.90	532,751.38	(511,135.79)	2,743,453.49	2,168,000.00	4,911,453.49
39	Efficiency KS Project	0.00	137.13	(137.13)	0.00	-	0.00
40	Insurance Proceeds Fund	5,512.62	9.35	-	5,521.97	-	5,521.97
45	Employee Benefits	133,248.56	203,103.37	(57,783.04)	278,568.89	148,000.00	426,568.89
46	Library Employee Benefits	-	11,754.10	(11,754.10)	-	-	-
48	State Water Plan	4,313.89	772.93	-	5,086.82	-	5,086.82
TOTAL		6,792,957.24	2,979,545.86	(2,493,608.56)	7,278,894.54	7,011,622.35	14,290,516.89
FNB Bank		-	-	-	-	3,504,500.00	3,504,500.00
BANKWEST		6,790,957.24	2,978,888.29	(2,492,950.99)	7,276,894.54	34,916.15	7,311,810.69
Western State Bank		-	-	-	-	3,406,000.00	3,406,000.00
Ameriprise Ent. Inv. Services		-	-	-	-	66,206.20	66,206.20
Petty Cash		2,000.00	-	-	2,000.00	-	2,000.00
TOTAL		6,792,957.24	2,978,888.29	(2,492,950.99)	7,278,894.54	7,011,622.35	14,290,516.89

June 12, 2023 – July 09, 2023

- On June 12th, the officer on duty was dispatched to 16th street for a possible stolen vehicle. The officer spoke to several different people. It was found that the individual had stolen that vehicle from his boss who was located in Oakley. The officer located green leafy vegetation and paraphernalia in the vehicle which were destroyed. The owner of the vehicle came to pick it up and the officer cleared from the scene.
- On June 12th, the officer on duty was dispatched to McDonalds for the report of a stolen vehicle. The owner of the vehicle stated that she went to work at 8 AM and when she went to leave at 4 PM her car was missing. Cameras were checked and nothing was found on who took the vehicle. The vehicle still hasn't been found.
- On June 12th the officer on duty was patrolling around Conoco gas station when he notice a suspicious vehicle. After running the plates of the vehicle it was found that the vehicle was stolen from a town in Kentucky. The officer had the vehicle towed to the police department impound lot. The owner of the vehicle was located and made aware that the vehicle was located.
- On June 14th, the officer on duty was transferred a call from dispatch about a possible sexual assault case. It was brought to the attention of the officer that an adult individual in town had sexual relations with a child. The case is still an ongoing investigation.
- On June 15th, the officer on duty was dispatched to 14th street to speak with an individual about drugs found on his property. The individual was mowing his lawn when he found a cooler that did not belong to him. The cooler contained 7.8 lbs. of green leafy vegetation.
- On June 17th, the officer on duty observed a vehicle traveling in the middle of the roadway. The officer conducted a traffic stop, while speaking with the individual the officer detected the odor of alcohol. The officer asked the underage individual to get out the vehicle and do field sobriety testing. During the field sobriety testing the individual admitted to drinking alcohol. The individual agreed to blow into the preliminary breath test and blew a 0.071 g/210 L BrAC. The individual was taken to the Sherman county jail for further testing. The Intoxylizer 9000 was used and the machine indicated a breath sample of .054 g/210 L BrAC. The individual was cited for Minor in Consumption of Alcohol.
- On June 18th, the officer on duty was on patrol when he got a call from dispatch. Dispatch advised that an individual had called and stated that she got a message from a male on Facebook requesting nude photos. The male believed he was talking to a 15 year old girl. After further investigation the officers found out who the male individual is, the officer obtained a search warrant on the individual's house. While executing the search warrant the officers found several computers, cellphones, tape recorders, cameras, etc. Also while searching the property they found green leafy vegetation and paraphernalia. The individual was taken into custody and recommended charges were filed for possession of marijuana and taxation.
- On June 22nd, the officer on duty was transferred a call from dispatch. The individual on the phone stated that she received a text from her daughter who was in the bathroom at a park with 3 other individuals. The daughter told the mother that the 3 individuals barged in and started to have sex. The text also stated that the daughter was unable to leave the bathroom. Officers interviewed the individuals along with the Child Advocacy Center (CAC). The case is still under investigation.

June 12, 2023 – July 09, 2023

- On June 24th, the officer on duty was dispatched to a possible domestic at a hotel. The officer responded to the call and was advised the individuals had left the scene in separate vehicles. The officer found one of the vehicles and went to talk to the individual. The individual stated that they were arguing and no one put hands on the other. While speaking with the hotel clerk it was found that the female had pushed the male. The female was placed under arrest and recommended charges were filed for domestic battery.
- On June 29th, the officer on duty was patrolling Hwy 27. The officer observed a vehicle make an illegal U-turn. The officer conducted a traffic stop on the vehicle, as the officer walked up to the vehicle he could smell a strong odor of marijuana. After another officer arrived on scene the officer searched the vehicle and located paraphernalia, a 9mm handgun, 161 grams of rock like substance, 101 non labeled prescription drugs, and a little over 27 lbs of green leafy vegetation. The individual was taken into custody and recommended charges were filed for distribution of marijuana, distribution of certain stimulant, unlawful obtain prescription drugs, criminal possession of a weapon, taxation, use/possess w/intent to use drug paraphernalia, possession of firearm while under influence of drug/alcohol, possession of certain stimulant, possession of marijuana, and improper driving on divided highway.
- On July 1st, the officer on duty was dispatched to 14th street in reference to a report of elder abuse. The officer responded and spoke to the individual, she stated that another person had contacted her about a video that was taken of an individual abusing an elderly female. The officer watched the video and saw the individual smacking the elderly female multiple times and speaking badly to her. Officers located the abuser to take them into custody. While trying to arrest the individual, they started fighting back. The officers got the individual in hand restraints, they then transferred to the jail. Recommended charges were filed for mistreat dependent adult, battery, interference with LEO.
- On July 1st the officer on duty was patrolling and observed a vehicle with expired tags. The officer knew the driver to be a user of illegal narcotics, he then proceeded to pull the vehicle over. Both the driver and passenger were asked to get out of the vehicle because the officer would be having the K9 sniff the vehicle. While the K9 was sniffing the vehicle he alerted at the front passenger side door. The officer put the K9 back in the vehicle and began to search it. The officer found a marijuana cigarette that weighed about 1 gram and a McDonalds cup with white powdery substance weighing approximately 145 grams. Both individuals were arrested and recommended charges were filed for distribution, interference, possession, possess w/ intent to use, and operating a vehicle without registration.
- On July 2nd the officer on duty observed a vehicle park 1 foot away from the curb and turn the lights off. The officer drove closer to the vehicle and observed that the vehicle did not have a properly displayed temporary tag on it. The officer approached the vehicle and while speaking with the driver detected a strong odor of alcohol. The officer then observed the passenger of the vehicle and a small child in the backseat that was not properly restrained to a car seat. The driver advised she stopped the vehicle due to the child unbuckling itself from the car seat. The officer asked the driver to get out of the vehicle so that a field sobriety test could be done, the driver agreed. After the completion of the test the driver was willing to blow in the officer preliminary breath test, the results were 0.160 g/210 L BrAC which is over the legal limit. The driver was taken into custody for DUI. The officer then searched the vehicle and found open alcohol bottles under the driver's seat. The officer

June 12, 2023 – July 09, 2023

transported the individual to the jail to further testing. The intoxilyzer 9000 showed the test result of 0.137 g/210 L. BrAC. Recommended charges were filed for DUI and transporting an open container.

- On July 2nd, the officer on duty was patrolling and observed a pickup traveling in the middle of the roadway. The officer conducted a traffic stop, the driver of the vehicle parked the vehicle more than a foot away from the curb. When speaking to the individual the officer detected the odor of alcohol. The individual gave consent to do a field sobriety test. After completing the FST's the individual was then asked and gave consent for a breath test. The driver blew 0.199 g/201 L. BrAC. The individual was taken into custody and recommended charges were filed for DUI, Operate a motor vehicle without a valid license, transporting an open container, and driving on the right side of the roadway required.
- On July 3rd, the officers on duty were dispatched to an address for a male locked in the basement so his wife could not beat him. Upon arrival the male was standing in the front lawn, he said that his wife had pulled his hair and hit him in the back of the head. The wife stated that the argument was only verbal and no one hit anyone. The wife was placed under arrest and recommended charges were filed for domestic battery.
- On July 5th. The K9 officer was asked if the K9 could do a sniff on a vehicle for another officer. After the sniff test the K9 alerted on the front passenger side door. The officers searched the vehicle and found 2 grams of meth. Long form charges were filed for possession of narcotics and possession w/ intent to use drug paraphernalia.
- On July 5th, the officers on duty were doing a foot patrol at a park when they observed the bathroom lights on. The officers opened the door and found an individual who had already been criminally trespassed from the park. The individual was taken into custody. From previous incidents, the officers knew the individual to be a distributor and user of illegal narcotics. The K9 officer then had the K9 sniff the bags, which he then alerted on. The officer then obtained a search warrant for both of the individual's bags. The officer then found 16 grams of meth and 84 small baggies, and 1 gram of marijuana. Recommended charges were filed for distribution w/ in 1000' of school, criminal carry of weapons, possession of certain stimulant, possession of marijuana, possession with intent, taxation, and criminal trespass.

	12/12/2022-12/31/2022	01/01/2023-01/08/2023	01/09/2023-02/12/2023	02/13/2023-03/12/2023	03/13/2023-04/12/2023	04/09/2023-05/04/2023	05/05/2023-06/11/2023	06/12/2023-07/08/2023		
911 Disconnect	6	10	18	11	24	22	29	23		
Abandoned Vehicle	1	-	-	-	1	-	3	2		
Admin Action	-	-	-	-	-	-	-	-		
Alarm	5	1	6	6	5	1	7	5		
Animal Bite	-	-	-	-	-	-	-	-		
Animal Complaint	5	5	9	11	18	14	16	26		
Assault	-	-	-	-	-	1	1	1		
Assistance	-	-	-	-	-	-	-	-		
Attempt to Contact	1	-	-	-	-	-	-	-		
Attempt to Locate	1	-	10	5	5	6	9	3		
Battery	-	-	-	-	-	-	-	-		
Breathing Problems	1	-	-	-	-	-	-	-		
Building Check	7	2	2	1	1	4	10	11		
Burglary	1	-	3	-	-	1	-	3		
Business Walk Through	2	2	9	5	8	5	16	9		
Cardiac Arrest	-	-	-	-	-	-	-	-		
Chest Pain	-	-	-	-	-	-	-	-		
Child in Need of Care	1	-	3	2	9	2	8	4		
Civil Dispute	3	8	5	8	4	5	14	5		
Civil Standby/Process	2	3	4	8	4	4	2	8		
Controlled Substance	3	4	6	10	4	1	8	-		
Criminal Damage to Property	2	-	-	2	3	7	4	2		
Criminal Threat	-	-	-	1	1	-	2	-		
Death	-	-	-	1	-	1	-	-		
Disorderly Conduct	-	-	-	-	3	-	2	-		
Dispute	1	-	1	-	-	2	2	2		
Domestic Violence	1	-	7	2	2	8	6	3		
Drivers License Check	-	-	-	-	-	-	-	-		
DUI	-	-	2	-	1	-	-	-		
Dumpster Fire	-	-	-	-	-	-	-	-		
EMS Misc Activity	-	-	-	-	-	-	-	-		
Extra Watch	-	-	3	1	5	15	25	34		
Fall	-	-	1	-	-	-	-	1		
Fights	-	1	1	2	2	1	4	-		
Fire, Controlled Burn	2	1	1	2	-	-	1	-		
Fire Haz Mat	-	-	-	-	-	-	-	-		
Fireworks	-	-	-	-	-	-	1	17		
Follow Up	13	-	20	13	21	31	26	22		
Forgery	-	-	-	-	-	-	-	-		
Fraud	-	-	5	3	1	3	6	2		
Grass Fire	-	-	-	-	-	-	-	-		
Gunshot	1	-	1	-	-	-	1	-		
Harrassment	-	-	3	1	1	3	3	3		
Information/Misc	46	14	101	84	88	129	174	144		
Injury accident	-	-	2	4	1	2	2	1		
Intoxication	3	-	3	-	3	2	2	1		
Jail Incident	2	-	1	-	-	-	-	-		
Lost Property	3	-	2	-	2	-	2	2		
Loud Music/Party	1	-	1	2	5	4	7	12		
Medical Assistance	13	7	24	22	16	21	27	14		
Mental	1	1	1	4	6	3	4	1		
Missing Person	-	-	-	-	2	1	-	1		
Motor Vehicle Theft	-	-	-	-	1	-	-	2		
Neighborhood Foot Patrol	13	5	20	13	11	37	32	18		
Non Injury Accident	5	2	7	8	6	5	6	5		
Offender Check	-	-	-	-	-	-	-	-		
Open 911 Call	2	3	6	7	4	2	21	20		
Open Door	3	1	7	-	6	-	11	3		
Overdose	1	-	-	-	-	-	-	-		
Parking Complaint	16	5	19	11	10	15	8	8		
PFA Violation	-	-	-	-	-	-	-	-		
Pregnancy/Childbirth	-	-	-	-	-	-	-	-		
Possession of Weapon	-	-	-	-	-	-	-	-		
Power Plant	1	-	-	-	-	-	-	-		
Property Damage	-	-	-	1	4	2	3	3		
Prowler	-	-	-	-	1	-	-	-		
Public Service	-	-	4	-	-	-	-	2		
Rape	-	-	-	-	-	-	-	2		
Reckless Driving	4	-	-	5	2	6	9	11		
Recovered Property	13	1	5	2	7	2	7	4		
Registration Check	-	-	-	-	-	-	-	-		
Restraining Order	-	-	-	-	-	-	-	-		
Robbery	-	-	-	-	-	-	-	-		
Seizures	-	-	-	-	-	-	-	-		
Service Rendered	13	6	19	9	11	11	19	14		

Sex Offenses	-	-	3	-	2	2	-	4		
Slide Off	-	-	3	4	2	-	-	-		
Snowmobile	-	-	1	-	-	-	-	-		
Stolen Property	1	-	2	-	-	-	-	-		
Suicidal	1	1	2	1	4	-	-	3		
Suspicion	8	5	26	22	16	18	27	26		
Telephone Harrassment	-	-	-	-	-	-	-	-		
Theft	5	-	12	3	2	6	5	6		
Traffic Stop	79	30	130	93	103	93	264	176		
Training	-	-	-	-	-	-	1	-		
Transient Aide	1	6	14	-	3	8	8	8		
Transporting	3	-	2	-	-	1	1	-		
Trespassing	1	2	3	-	3	5	1	8		
Vagrancy	1	1	10	-	4	10	7	2		
Vandalism	-	-	-	-	-	-	5	2		
Vehicle Maintanance	-	-	-	-	-	-	-	-		
VIN Inspection	23	7	43	-	44	47	53	40		
Warrant	8	-	4	-	10	4	7	2		
Weather	-	-	-	-	-	-	-	-		
Welfare Check	8	2	12	-	10	7	8	10		
Wildlife	-	-	-	-	-	-	-	-		
Wrecker	-	1	1	-	-	-	-	-		
Monthly Total	327	137	611	390	512	580	927	741		