

AGENDA
REGULAR MEETING
September 13, 2021
7:00 p.m.

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL

- 1. APPROVAL OF MINUTES**-Regular Meeting Aug. 23, 2021. Pages 02-07
-Special Meeting Aug. 31, 2021. Page 08

2. Public Hearing

- 1. KDHE Application Public Hearing Documents Page 09
 - a. KDHE Assurance of Public Participation Page 10
 - b. KDHE Certification Signature Letter Page 11
 - c. KDHE KWPCRF Application Signature Page 12
 - d. KDHE Lobbying Certification Page 13
 - e. KDHE Resolution 2021-20 Page 14

3. PUBLIC COMMENTS

Comments in this portion of the meeting will be held to a maximum of five (5) minutes. Scheduled requests shall be allotted fifteen (15) minutes. Requests to address the council or to be on the agenda must be given to the city clerk no later than noon (12:00) on the Wednesday preceding a scheduled council meeting (council meetings are scheduled for the second and fourth Monday of every month). Prior to making comments, please state the following: First & Last Name, Your Address and Ward.

4. BUSINESS AND DISCUSSION ITEMS

- 1. Homecoming Tailgate – United Bank & Trust, Oct. 1, 2021. Page 15
- 2. Appoint 2 Voting Delegates for the LKM Convention, Oct 9th – 11th
- 3. Marysville FD Dryer Proposal Pages 16-19
- 4. Design & Engineering Agreement – BG Consultants (Pages under separate document)

5. NOTICES AND HEARINGS

6. CONSENT AGENDA

- 1. Alcohol Consumption, Lee Dam Art Center – Graduation Party, May 13, 2022, Susan Craig Page 20
- 2. Alcohol Consumption, Lee Dam Art Center – Artist Reception, Oct. 3, 2021, MCAC Pages 21-22
- 3. Alcohol Consumption, Lee Dam Art Center – Dueling Divas/Divos, Nov. 23, 2021, MCAC Page 23
- 4. Clerks Report – Aug 2021 Pages 24-26
- 5. Revenue / Expense Report – Aug 2021 Pages 27-28
- 6. Municipal Judge’s Report – Aug 2021 Pages 29-32

- 7. PRESENTATION OF APPROPRIATIONS ORDINANCE NO. 3755** Pages 33-38

8. STAFF REPORTS

- 1. City Administrator Page 39
 - a. Auditor Proposals 2021-2023 Pages 40-68
 - b. Financials/Project Costs Pages 69-76

9. STANDING COMMITTEE REPORTS

- 1. Street
- 2. Water & Wastewater Treatment
- 3. Parks & Recreation
- 4. Cemetery & Airport
- 5. Police & Fire
- 6. Administration & Finance

10. APPOINTMENTS & WAGE DETERMINATIONS

- 1. *Planning Commission* – Vicky Gross, 1st Term; Martin Nordhus, 3rd Term; Shelby Temps, 2nd Term.
- 2. *Zoning Board of Appeals* – Mary Kueny, 2nd Term; Bob Thompson, 3rd Term; Vicky Gross, 2nd Term.

11. CITY ATTORNEY

12. ROUNDTABLE DISCUSSION

ADJOURNMENT

Regular Meeting
City Hall, Marysville, Kansas-August 23, 2021

Members of the Governing Body of the City of Marysville were called to order in regular session at 7:00 p.m. on the date and place noted above with Mayor Barnes in the chair. City Administrator St. John, City Attorney McNish and City Clerk Holle were also present.

After the Pledge of Allegiance, roll call was answered by the following council members: Pippia, Frye, Schroller, Hughes, Beikman, Price and Behrens. A quorum was present. CM Throm was absent.

The minutes from the August 9th regular meeting were presented for approval. CM Beikman moved; CM Pippia seconded to approve the minutes as presented. Motion carried by 7-0 voice vote.

PUBLIC COMMENTS:

HEARINGS:

1. **RESOLUTION 2021-18 APPLICATION TO SUBMIT CDB GRANT AND RESOLUTION 2021-19 ASSURANCE OF FUNDING TO MAINTAIN THE LAGOONS AND WETLANDS.** Amanda Horn from North Central Regional Planning Commission, who is assisting the City in the application process for the CDB grant for the Lagoon/Wetland project, presented the resolutions necessary to apply for the CDB grant and the Kansas Department of Health and Environment Loan Application. Amanda presented all the forms which will need to be signed and enclosed with the CDB Grant and the KDHE Loan Application. Amanda also presented the Administration Agreement with NCRPC to allow NCRPC to be the administrator of the grant, which will only take effect if the City receives the CDB grant. The City will sign a document that states the City will follow state regulations tied to Civil Rights Acts; labor standards; fair housing and conflict of interest and the grant funds will be used to conduct official city business; A Disclosure Report with an overview of the project with contracts and cost breakdowns; and Residential Anti-displacement and Relocation Plan which is not applicable in this project. CM Behrens moved to approve Resolution 2021-18 CDB Grant Application for \$1,727,000, CM Pippia seconded. Motion passed unanimously. CM Behrens moved to approve Resolution 2021-19 Assuring the City Will Provide for Operation and Maintenance of the New lagoon cell and wetlands and updates at \$155,000, CM Frye seconded. Motion carried unanimously. CM Behrens moved to approve the CDBG Administration Contract for \$20,000, the KDHE Application and Environmental Contract for \$1,000 and an application fee of \$500 and a KDHE Administration Contract for \$4,500. CM Price seconded. Motion carried unanimously. Amanda said the project will be completed in 2 phases. The new lagoon cell and the wetlands will be included in one project which the City will apply for CDBG funds of \$600,000. The screening station and lift station will be included in the other project. The two projects will run simultaneously. The total of both projects is estimated at \$3,787,400 and the City will seek funds through a loan with KDHE and ask for some loan forgiveness. The Mayor, the City Administrator and the City Clerk signed the appropriate forms and sent them with Amanda.

PUBLIC COMMENTS:

- 1. GRAVEL DASH REQUESTS.** Mark Hoffman a representative from the Gravel Dash Committee addressed the Council with additional requests for their event on September 11. The bike route has been changed and they are requesting the police escort be located at the corner of 8th Street and Center so the bikes can safely cross Highway 36. Mark also requested the City crew place the park bleachers on Broadway near the finish line and place some picnic tables downtown for extra seating.
- 2. CONCRETE DRIVEWAY ON EAST END OF CITY POOL.** Diane Schroller spoke to the Council as a volunteer at the City Park flower garden. There is a driveway on the east end of the City Pool used for emergencies. The driveway is for authorized vehicles only. Diane asked if the volunteers could park in the driveway when the pool is closed. The Council agreed to allow them access to the driveway when the pool is closed if the vehicles do not block the sidewalk or stick out into the street.

BUSINESS AND DISCUSSION ITEMS:

- 1. PLANTING RESTRICTIONS BY FIRE HYDRANTS-DENNIS KRAMER.** Dennis Kramer supplied pictures of the corner near his house where a fire hydrant is located. He has received a letter from the City informing him his plantings are too close to the fire hydrant according to the code. He has trimmed his bushes and cleared the site line. He is asking if he can keep the remaining plants although they do not meet the 10-foot requirement.
- 2. PLANTING RESTRICTIONS BY FIRE HYDRANTS-DEBBIE AND DALE HENDERSON.** Debbie Henderson spoke to the Council about the plantings she has near the fire hydrant on her corner. The Hendersons said they were not aware of the code when they planted the bushes and flowers near the hydrant. Debbie presented several pictures where there is not a 10-foot clearance around fire hydrants located in the City. The Hendersons said if the firemen needed access to the fire hydrant the plants near the fire hydrant could be trampled.

After Council discussion no action was taken to remove the plantings and the request to change the city code 13-410 was tabled.

- 3. TRAIL LIFE AND AMERICAN HERITAGE GIRLS RECRUITMENT NIGHT.** Ben Throm representing these two groups asked the City to suspend Standard Public Offense Code Sec. 10.6 on August 25, 2021, from 5:30 p.m. to 8:00 p.m. at the Country Club Lake. The code restricts BB guns and bow and arrow operation to indoor facilities. Ben is presenting the same request as last year. During recruitment night the participants will have the opportunity to shoot single pump BB guns and 15 lb. draw bows outside near Country Club Lake. There will be kayaking/canoeing and other stations. The participating clubs have adult leaders who are certified as safety officers in gun and archery. Ben noted PC Ackerman approved the event. Police tape will mark the boundaries. There will be numerous leaders to supervise the attendees and to help ensure safety. CM Frye moved, CM Price seconded to suspend the code on August 25 from 5:30 to 8:00 p.m. at Country Club Lake. Motion carried 7-0 vote.

- 4. MARSHALL COUNTY SPORTS & RECREATION CONTRACT.** A contract to extend the Marshall County Sports and Recreation contract for 3 years at \$68,000 per year to run the recreation program in the City was presented. CM Hughes moved to approve the contract as presented, CM Pippia seconded. Motion passed 6-1. CM Price voted no.

NOTICES AND HEARINGS:

CONSENT AGENDA. The Consent Agenda was presented for consideration. CM Beikman moved, CM Price seconded to approve the Consent Agenda. Motion carried unanimously. The Consent Agenda consisted of the following:

1. Sadie Goepfert request to serve alcohol at a baby shower at the Lee Dam Art Center November 6, 2021.
2. Marysville Advocate-Sarah Kessinger request to serve alcohol at Chamber/Main Street mixer at the Koester Block Gazebo Park September 23, 2021.
3. C&T request for funds sponsor Boss Nationals \$250; sponsor Gravel Dash \$250; request to pay speaker Leo Oliva "Railroaded: The Industry That Shaped Kansas" \$300; speaker Ron Wilson "Ruralpreneurs: Tumbleweeds and Talents in Kansas Communities" \$300. The \$600 for the speakers will be reimbursed to the City by a grant from Humanities Kansas.

APPROPRIATIONS ORDINANCE NO. 3754

1. Claims against the funds of the City were submitted for Council consideration as follows: General Fund, \$83,049.31; Water Revenue Fund, \$106,529.58; Sewage Revenue Fund, \$42,847.13; Bond & Interest #1A, \$24,689.78; Special Improvement, \$5,800.00; Economic Development, \$2,414.75; Library Revolving, \$9,231.98; Swimming Pool Sales Tax, \$229,758.60; Koester Block Maintenance, \$774.22; Employee Benefit Fund, \$31,251.45; Transient Guest Tax, \$644.35; Sales Tax Improvements, \$32,728.22; Water Utility Reserve, \$95,492.50; making a total of \$665,211.87.
2. An appropriations ordinance was introduced and considered to honor claims against the funds of the City as audited by the Finance Committee. CM Behrens moved, CM Pippia seconded to approve the appropriations ordinance totaling \$665,211.87. Motion to approve the appropriations ordinance carried by 7-0 roll call vote. City Clerk Holle assigned Ordinance No. 3754.

STAFF REPORTS:

CITY ADMINISTRATOR:

1. **CHARLIE FRIEDRICHS BUILDING AT 610 BROADWAY.** CA St. John displayed a picture of the east side of the building at 610 Broadway owned by Charles Friedrichs. CA St. John reported the building has some structural issues. The original plan was for the City to have stucco applied to the building to improve the appearance, but Inline Construction said the

building will not hold the stucco. After Council discussion they directed CA St. John to speak with Charles about retaining a structural engineer to assess the building and discuss repairs to the building.

STANDING COMMITTEE REPORTS:

STREET:

- 1. CROSSWALK LIGHTS 15TH/CENTER.** CM Frye reported the crosswalk lights were not working at the 15th and Center intersection.
- 2. 12TH ROAD.** CM Schroller asked if the City could remove the asphalt from 12th Road and put gravel down instead because it could be better maintained. The Council discussed that many residents who live on the road do not want the dust from gravel. Also, the gravel would only be a short-term fix and the City is planning to repair 12th Road and the 12th Road/Hwy 36 intersection.
- 3. N. 16TH STREET BY CEMETERY.** There is a ridge forming in the asphalt in the street in front of the City Cemetery on North 16th Street.
- 4. GRASS IN THE STREETS.** The Council discussed the grass in the brick street and in the curb areas of other streets around town.

WATER & WASTEWATER:

- 1. 509 S. 14TH ST.** CM Schroller asked if the hole by the driveway of 509 S. 14th would be repaired before winter.
- 2. RETAINING WALL AT 13TH/BROADWAY.** The hole by the new water meter pit at the Eye Doctors has been open for about a month. CA St. John said the City will need to repair the limestone retaining wall to repair the hole.

PARKS & RECREATION:

- 1. LIFEGUARD CERTIFICATION POOL MANAGER.** CM Beikman said the pool policy states the pool manager is required to have a lifeguard certification. One of the two current managers do not have a certification. CM Beikman would like the managers to be certified as the policy states. The Council would like swim lessons to be conducted next year.
- 2. MORNING SWIM WEATHER CLOSING.** CM Schroller asked if the City could inform the morning swim participants when the pool is not open due to weather before they leave home as some live out of town. The Council discussed some of the participants who live in town could make a calling tree or inform their friends who live outside of town. CM Frye said the City

should not be responsible for contacting people. The City will consider pool policies after January 1.

CEMETERY & AIRPORT:

POLICE & FIRE:

ADMINISTRATION & FINANCE:

- 1. FIRE HYDRANT CODE.** CM Hughes said he would like the Admin & Finance committee review the fire hydrant distance in the City Code and change it to three-foot. CA St. John reported staff has researched several cities and many cities also have a 10-foot distance around fire hydrants. CA St. John said when he spoke to the Fire Chief, the Chief said the Fire Department needs the ten-foot clearance. If the firemen need to remove objects or plants within the perimeter of the hydrant the code allows for that. The Council set the 10-foot distance in the 2011 code book update. Some Council members stated they thought we should leave the Code as is and show fairness and discretion if there is a compliance issue.
- 2. CHARTER ORDINANCE RESEARCH.** CM Hughes asked City Attorney McNish if he had seen his request to the League of Municipalities and the response from Amanda Stanley one of the League's attorneys. CA McNish said he had received copies of the documents CM Hughes had presented at the July 28th meeting. CA McNish said the email from Ms. Stanley does not apply. Ordinance 1900 has not been protested in more than 60 days in district court so there does not appear to be conflict. CA McNish said, "I stand by my opinion." CA McNish also said the City had complied with the regulations although there may have been a better way, but this is a matter of administration, and the code book states who supervises who. CM Hughes asked if it was wise for the City Council to delegate away their authority. CA McNish replied it was too risky for the Governing Body to supervise employees on a day-to-day basis.
- 3. HEALTH OFFICER.** The Mayor is still working to find a Health Officer. Marshall County has found someone to be the Health Director but has not found a Health Officer yet.

APPOINTMENTS:

CITY ATTORNEY:

ROUND TABLE DISCUSSION:

- 1. WALL THAT HEALS.** CM Schroller reported there will be a shuttle from the north side of the Pony Plaza to take people from downtown to Feldhausen Field to see the Wall That Heals. The shuttle will run from 9 a.m.-4 p.m. on Thursday, Friday, and Saturday August 28, 29 and 30. The event still needs volunteers.

2. **THANK YOU -DR. JOHN RYAN.** CM Hughes asked for a letter to be sent to Dr. John Ryan for serving the City as our Health Officer. He also reminded everyone a plaque needs to be erected for the property given to the City by the Patterson Trust.
3. **STENGLEMEIER THANK YOU.** CM Schroller said the City needs to place a plaque in the City Cemetery for Don and LeAnna Stenglemeir's donation of flags. Several council members said the plaque is included in the donor sign for the flag poles which will be located at the entrance to the cemetery.
4. **2011 CITY CODE.** CA McNish said in researching Charter Ordinance 6 about chartering out of K.S.A14-103 and K.S.A14-201 relating to election and appointment of City Officers from 1987, the intent was to allow the Governing Body to change how the Council would delegate supervision of employees. This concerns the internal workings of the City and is general in nature which the Code Book states.

There being no further business, at 8:59 p.m. CM Frye moved to adjourn, CM Pippia seconded. Motion carried 7-0.

Cindy Holle
City Clerk

SPECIAL MEETING

City of Marysville, Marysville, Kansas, August 31, 2021

Members of the Governing Body of the City of Marysville were called to order in a special meeting at 4:30 p.m., on the date and at the place noted above with Mayor Barnes opening the meeting. City Attorney McNish, City Clerk Holle and City Administrator St. John were also present.

Council members answering present to roll call were: Pippia, Schroller, Hughes, Price, Behrens and Throm. CM Frye and CM Beikman were absent. A quorum was present. The call, signed by six of eight council members present, read as follows:

We, the undersigned councilmembers of the City of Marysville hereby respectfully request that you call a special council meeting of the members of the governing body of said City to be held at 4:30 p.m. on Tuesday, August 31, 2021, at City Hall for the following purpose:

Discuss personnel issues of non-elected personnel matters.

EXECUTIVE SESSION: At 4:32 p.m. CM Behrens moved, CM Schroller seconded to recess in executive session to discuss personnel matters of non-elected personnel, discussion on specific personnel matters, not general personnel policies, exception K.S.A. 75-4319 (b) (1). This session will include the mayor, city council and the city attorney. The open meeting will resume in the city council chamber at 5:05 p.m. Motion carried unanimously. At 5:05 p.m. council reconvened. Mayor Barnes reported no action was taken during the executive session and the regular session was continuing.

At 5:05 p.m. CM Behrens moved, CM Throm seconded to recess in executive session to discuss personnel matters of non-elected personnel, discussion on specific personnel matters, not general personnel policies, exception K.S.A. 75-4319 (b) (1). This session will include the mayor, city council, the city attorney, and the city administrator. The open meeting will resume in the city council chamber at 5:35 p.m. Motion carried unanimously. At 5:35 p.m. council reconvened. Mayor Barnes reported no action was taken during the executive session and the regular session was continuing.

At 5:35 p.m., CM Throm moved, CM Price seconded to adjourn the meeting. Motion carried unanimously.

CINDY HOLLE
City Clerk

CDBG Application Public Hearing Documents
Marysville: Public Hearing: Sept. 13th , 2021 (7p.m.)

KDHE:

Signed and dated by Mayor and Clerk or City Administrator

1. **Applicant Assurance of Public Participation:** Confirms that 1) a public meeting and 2) a public hearing was conducted and that the appropriate waiting times were completed. A copy of advertisement, meeting minutes and a list of the persons attending will be needed. If any public comments are received, any comments or concerns should be addressed at the time of the hearing. **Signed by the Mayor.**
2. **Certification Regarding Lobbying:** Certifies that the City will not use any Federally appropriated funds for lobbying (i.e. seek to influence (a politician or public official) on an issue.). All contracts and subcontracts are to agree to the same anti-lobbying commitment. **Signed and dated by the Mayor.**
3. **Certification Regarding Cost & Effectiveness:** Certifies that the City & the Engineer have evaluated the cost and effectiveness of the proposed project and will/are making best efforts to choose materials and processes that are cost effective both financially and environmentally. **Signed by the Mayor & Engineer.**
4. **KDHE Loan Application (Signature pg.):** Signature page to the loan application stating that the information is true and accurate to the best of the Cities knowledge and that the City will have the financial capabilities to repay a loan and to cover the operation and maintenance costs. **Signed by the Mayor.**

Needs a motion and Council Approval

5. **Resolution 2021-20 (Legal Authority to Apply):** **Needs a motion and Council Approval;** Certifies that the City is legally able and willing to apply for a KDHE Loan and gives authority to have the Mayor, City Clerk and other City representatives to take actions to complete said loan application. **Signed and dated by Mayor, attested by Clerk/Administrator and Sealed.**

APPLICANT ASSURANCE OF PUBLIC PARTICIPATION
FOR KANSAS WATER POLLUTION CONTROL
REVOLVING LOAN FUND PROJECTS

I hereby certify that with reference to Wastewater Treatment Project Number:

_____:

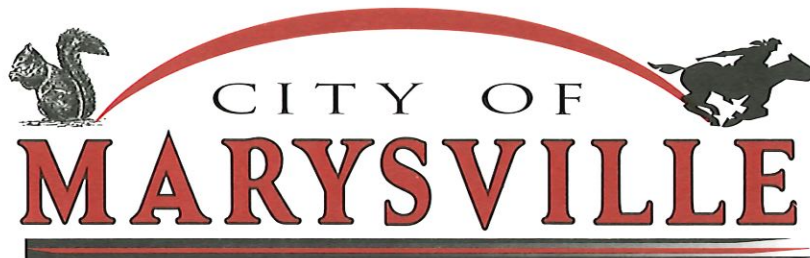
_____(a) A public meeting was conducted during the preparation of the facilities plan, non-point source pollution control management plan or groundwater quality protection plan to discuss project alternatives. Public notice was given not less than 15 days before the public meeting. A copy of the proof of publication for the notice of this meeting is attached.

_____(b) Prior to the adoption by the governing body and submission to the secretary for approval of the facilities plan, non-point source pollution control management plan or groundwater quality protection plan, a public hearing was conducted. Public notice was given not less than 30 days before the public hearing. Attached is a copy of the advertisement, record of minutes and list of persons attending.

Authorized Representative of Applicant

Date

Legal Name of Applicant



209 NORTH 8TH ST., MARYSVILLE, KS 66508 ♦ PH: (785) 562-5331 FAX: (785) 562-2449

Certification for "Cost and Effectiveness"
KWPCRF Project No. C20 3041 - 01

September 13th 2021

The Water Resources Reform and Development Act (WRRDA) includes Section 602(B)(13) applicable to the state Clean Water SRF programs – the Kansas Water Pollution Control Revolving Fund (KWPCRF). This requires the following certification regarding "cost and effectiveness" of the design for the wastewater collection and treatment system as a condition to receive funding from the KWPCRF.

"The applicant has studied and evaluated the cost and effectiveness of the processes, materials, techniques, and technologies for carrying out the proposed project or activity funded by this KWPCRF low interest loan, and has selected, to the maximum extent practicable, the processes, materials, techniques, and technologies that maximize the conservation and efficient use of water, considered the potential reuse of treated wastewater effluent, and considered the recapture of water for reuse, and that maximize energy conservation, taking into account construction costs, operation and maintenance costs, and replacement costs. Reference the attached checklist(s)."

Thaniel Monaco, P.E.
BG Consultants
4806 Vue Du Lac Place
Manhattan, KS 66503

Jason Barnes
City of Marysville, Mayor
209 N. 8th St.
Marysville, KS 66508

Attachments Continued

The following documents must be submitted for the application to be considered complete.

Document	Attached	Will be Submitted Separately
EPA Form 6600-06(Certification Regarding Lobbying)	<input type="checkbox"/>	<input type="checkbox"/>
Copy of Sewer Use Ordinance	<input type="checkbox"/>	<input type="checkbox"/>
Copy of User Charge System	<input type="checkbox"/>	<input type="checkbox"/>
Copy of Capital Improvement Financing Plan	<input type="checkbox"/>	<input type="checkbox"/>
NPDES Permit Application (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>

Financial Capability Certification

The application signature below will also certify that the municipality has the financial capability to repay a Kansas Water Pollution Control Reviving Fund loan and also has the capacity to cover the costs of operation and maintenance of the entire system of which the proposed project is an integral part.

Signature

I certify that I am authorized to sign this application on behalf of the governing body. To the best of my knowledge and belief, the data in this application is true and accurate.

Signature: _____ Date: _____

Title: _____

Submit this application and all required attachments to:

KDHE/BOW
Attn: Kansas SRF Program
1000 SW Jackson St., Suite 420
Topeka, KS 66612-1367

KDHE PROJECT #

CERTIFICATION REGARDING LOBBYING

CERTIFICATION FOR CONTRACTS, GRANTS, LOANS AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31 U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Typed Name & Title of Authorized Representative

Signature and Date of Authorized Representative

RESOLUTION OF GOVERNING BODY OF APPLICANT

RESOLUTION NO. _____

Resolution authorizing filing of application with the Kansas Department of Health and Environment for a Loan under the Kansas Water Pollution Control Revolving Fund Act (K.S.A. 1988 Supp. 65-3321 through 65-3329).

WHEREAS under the terms of the Kansas Water Pollution Control Revolving Fund Act (K.S.A. 1988 Supp. 65-3321 through 65-3329), the State of Kansas has authorized the making of the loans to authorize applicants to aid in the construction of specific public projects,

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF CITY OF MARYSVILLE KANSAS, AS FOLLOWS:

Section 1. Loan Application. The Mayor and City Clerk of the City are hereby authorized to cause to be prepared and to execute a Loan Application, including all attachments thereto (jointly, the "Application"); in substantially the form presented to the Governing Body this date, in order to provide financing for the Project. The Application shall be forwarded to KDHE as soon as possible.

Section 2. Further Proceedings. The Mayor, City Clerk and the other officers and representatives of the City are hereby authorized and directed to take such other action as may be necessary to complete the Application and to coordinate processing of a loan agreement for the Loan (the "Loan Agreement"); provided that the authorization to execute the Loan Agreement shall be subject to further resolution of the Governing Body.

Section 3. Further Authority. This Resolution shall be in full force and effect from and after its adoption.

Adopted by the Governing Body of the City of Marysville, Kansas on September 13th, 2021.

(SEAL)

Jason Barnes, City of Marysville, Mayor

ATTEST:

Cindy Holle, City of Marysville, City Clerk



PO Box 311 • 823 Broadway
Marysville, KS 66508
785.562.2333
FAX 785.562.2879

August 24, 2021

Re: City park reservation request for UBT Homecoming Tailgate

Attn: Marysville City Council

United Bank & Trust hosts an annual community-wide Homecoming Tailgate in support of Marysville High School. UB&T kindly requests to reserve the Marysville City Park and block the north access street from US Highway 77 through the park (past the restrooms) on Friday, October 1st, 2021. The approximate time for this event is 4pm-8pm.

Of course, we will follow all COVID-19 protocol that is in place at the time of the event. We would love to host our usual event, but we understand the recent surge in positive tests has put those plans in jeopardy. However, we would like to reserve the park in hope of a sudden improvement allowing us to gather in support of MHS.

Thank you for your consideration.

A handwritten signature in black ink, appearing to read 'Nick Wolfe', written over a white background.

Nick Wolfe
SVP/Community Bank President



Your Partner for Laundry Solutions

Your Laundry Proposal For Equipment and Services

September 1, 2021

Marysville FD

Attn: Joe Pilsl

209 N 8th St

Marysville, KS 66508

Commercial Laundry Sales & Service is pleased to have the opportunity to respond to your requirement for a solution that will provide the best fit of equipment for your laundry operation. Our goal is to save you money, increase efficiency, and provide equipment that produces the highest quality wash available for your facility.

Our Warranty:

When you purchase from CLS&S, you do not just purchase machines, but the full services of CLS&S. Before, during, and after the sale, we are committed to providing high quality support, service, and professional consultation to all of our customers. We support our products with a wide array of genuine replacement parts, reduced labor costs on machines purchased from us, and can address most local service issues within 24-48 hours.

In locations where it is difficult to service quickly or without charging excessive trip charges, we do our best to work with your people to diagnose issues over the phone. We can ship parts and provide further phone support if required.

We strive to correct any deficiencies in equipment or service in a manner that is fair to both parties. We provide a labor warranty that extends 3 times as long as the manufacturers expect, and work closely with our customers to ensure they are 100% satisfied. We also provide phone support during and after the labor warranty expires to enable our customers to keep costs down.

Keeping your requirements in mind, we have prepared the following quotes, beginning on the next page.

1228 South Santa Fe Street

<http://clsands.com>

316.267.6650 phone

Wichita, Kansas 67211

316.267.6658 fax

COMMERCIAL LAUNDRY SALES & SERVICE

1228 S. Santa Fe
Wichita, KS 67211

316-267-6650



Estimate

Date	Estimate #
9/1/2021	Q53582

Name / Address
Marysville FD Attn: Joe Pilsl 209 N 8th St Marysville, KS 66508

NOTE: This is only an Estimate.
Any changes to the items listed here will
affect the final charges that will be billed.

Rep
MFS

Item	Description	Qty	Cost	Total
CON C4-IHT-Spe...	Continental ExpressDry Special OPS and Gear Dryer - 4 Place Unit - No Heat, Manual Timer, Removable Blower, Reversible Stickmen. 120/60/1 List Price: \$14,334	1	9,498.00	9,498.00T
CON BD-8 Boot ...	Continental Boot Drying Accessory for IHT Units List Price \$1,295	1	893.00	893.00T
Freight	Shipped by Truck from manufacturer (Q50447)	1	330.00	330.00T
Warranty Gear Dr...	Limited three year parts warranty on any part on the entire machine that fails due to manufacturer's defect. Labor and freight not included.			0.00
Payment Schedule...	Payment as follows: 100% due at time of delivery/installation.			0.00T
Customer Accepta...	NOTE - Acceptance of this quote acknowledges that until CLS&S receives payment in full, they reserve the right to enter the property and repossess the above mentioned equipment if payments are not made according to a mutually agreed schedule. I/we accept this quote along with the terms and conditions as stated herein. Signature: _____ Date: _____			0.00

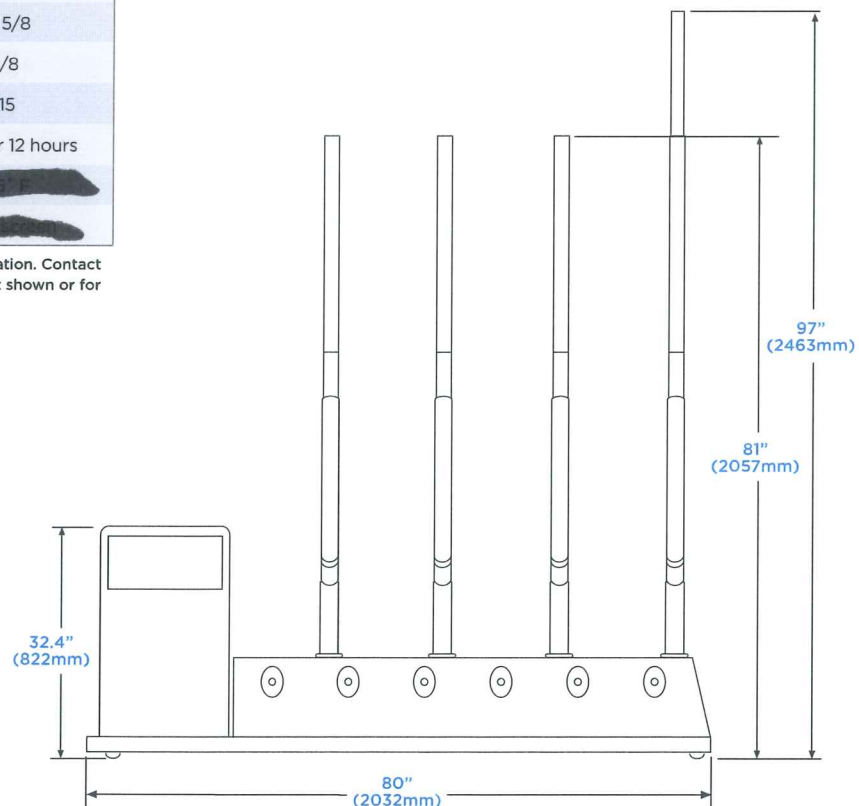
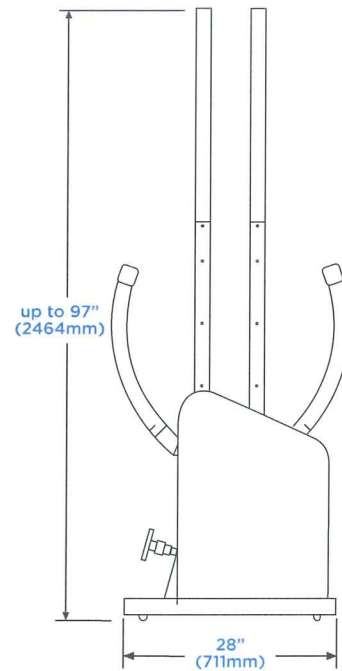
Thank you for this opportunity to be of service.	Subtotal	\$10,721.00
<i>Email : dasher@CLSandS.com</i>	Sales Tax (0.0%)	\$0.00
	Total	\$10,721.00

XD-IHT

EXPRESSDRY SPECIAL OPS GEAR DRYER

PRODUCT SPECS	XD-IHT (no heat)
Maximum Number of Gear Sets	4
Number of Accessory Drying Ports	12
Machine Width <i>inch</i>	80
Machine Depth <i>inch</i>	28
Machine Height <i>inch</i>	adjustable up to 97
Shipping Dimensions <i>inch</i> WxDxH	93 x 30 x 39-1/2
Machine Weight <i>lbs</i>	418.5
Shipping Weight <i>lbs</i>	479
Constructed Material	12 guage steel / powder coated paint
Caster Type	360° swivel
Motor Power <i>Hp</i>	1
Motor Speed <i>rpm</i>	3450
Air Flow <i>cfm</i>	800
Available Voltages & Breaker Size Required <i>Amp</i>	120/60/1, 15
Amps	7.8
Fan Diameter <i>inch</i>	10 5/8
Fan Wheel Bore <i>inch</i>	5/8
Thermal Protection <i>volts</i>	115
Timed Interval Selections	2, 4, 8 or 12 hours
Control Type	Push Button

* Specifications subject to change without notice or obligation. Contact Continental Girbau at (800) 256-1073 for dimensions not shown or for clarification.



Joe,

As requested, I've attached a quote for a C4-IHT "Special-Ops" Gear dryer that is capable of drying not only your turn out gear, but the wet suits for your water rescue teams as well.

The C4-IHT has a push button control with a timer, so you can set it to run for a specific amount of time.

I've also added a BD-8 Boot Rack for this unit, which is capable of drying 4 sets of boots at a time. This boot rack takes the place of 1 of the stick men. The BD-8 rack is the "speed drying" rack. There is another rack available called the ADT-14 which holds 7 pairs, as opposed to 4. The downside is there is less airflow per boot, so it's a little slower. The ADT-14 is also about \$100 more expensive

This dryer is on casters, making it easy to move from one place to another, and to get it out of the way when you are finished using it. It also only requires a single 120v plug to operate.

If there are any questions or concerns regarding these quotes, please do not hesitate to contact us at any time.

We look forward to the opportunity to work with you to help make your laundry process as trouble free as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew F. Samms". The signature is stylized and cursive.

Matthew F. Samms

Sales Consultant

1228 South Santa Fe Street

Wichita, Kansas 67211

<http://clsands.com>

316.267.6650 phone

316.267.6658 fax

CITY OF MARYSVILLE
APPLICATION FOR CONSUMPTION OF ALCOHOL BEVERAGES
PERSONAL INQUIRY WAIVER
CONSENT TO RELEASE RECORDS

Full Name (Responsible Party):

Craig Susan Marie
Last First Middle

Address: Susan Craig
1310 Ann St
Marysville, KS 66508

Home Phone #: na Work/Cell Phone #: 785) 562-7047 Cell
785) 562-2579 X1 232-work

Event Sponsor (i.e. Main Street, Bank, Etc.):

DATE OF EVENT: May 13, 2022 LOCATION: Lee Dim Art Center, 201 South 9th St.

Reason for Event (i.e. Chamber Mixer, Art Show, Open House, Etc.)
Graduation Party for our son

I, Susan Craig, do hereby authorize a review and full disclosure of all records concerning myself to any duly authorized agent of the City of Marysville, whether the said records are public, private or confidential nature. The intent of this authorization is to give my full and complete disclosure of the records of educational institutions, employment, and pre-employment records including background reports, efficient ratings, complaints, or grievances filed by, or against me and the records and recollections of attorneys, or of other counsel whether representing me or another person in any case, either criminal or civil in which I presently have, or had an interest. I understand that any information obtained by a personal history background investigation which is developed directly or indirectly, in whole or in part, upon this released authorization will be consideration for determining suitability of this application by the City of Marysville. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for giving this information; and I do hereby release said person(s) from all liability which may be incurred as a result of furnishing such information. A photocopy of this release will be valid as an original thereof, even though the said photocopy does not contain an original writing of my signature.

Susan M. Craig 8-24-2021
Signature of Responsible Party Date

APPROVED BY COUNCIL THIS _____ DAY OF _____, 20__.

NOTE: FORMS MAY BE REJECTED IF NOT FILLED OUT COMPLETELY!!
Please Attach A Copy Of A Valid Driver's License Or Identification Card



Post Office Box 509
Marysville, Kansas 66508
marshallcountyarts.org

September 7, 2021

To Mayor Barnes and Members of City Council:

Originally, the Marshall County Arts Cooperative was going to host a reception for Rachael Sebastian Saturday, September 11, 2021, from 2-4 p.m. at the Lee Dam Center for Fine Art. Due to extenuating circumstances, we need to reschedule the reception to Sunday, October 3, 2021 from 3-5 p.m. We are asking to serve alcohol from 3-5 p.m. Sunday afternoon, October 3. We will serve beer and wine. Ms. Sebastian is currently exhibiting her photography at the art center.

Additionally, the Marshall County Arts Cooperative is hosting Dueling Divas/Divos Saturday night, November 13, 2021 from 7-11 p.m. We are asking to serve alcohol at that event, too.

Thank you for considering this request.

We appreciate your help and support!

Sincerely,

A handwritten signature in blue ink that reads "Wayne A. Kruse". The signature is written in a cursive, flowing style.

Wayne A. Kruse
President, MCAC
785-713-9866

CITY OF MARYSVILLE
APPLICATION FOR CONSUMPTION OF ALCOHOL BEVERAGES
PERSONAL INQUIRY WAIVER
CONSENT TO RELEASE RECORDS

Full Name (Responsible Party):

Kruse Wayne Allen
Last First Middle

Address: 109 S. 8th #1
Marysville KS
666508

Home Phone #: 785-713-9866 Work/Cell Phone #: 785-562-2317

Event Sponsor (i.e. Main Street, Bank, Etc.):

Marshall County Arts Cooperative

DATE OF EVENT:

October 3, 2021

LOCATION:

Lee Dam Center for Fine Art

Reason for Event (i.e. Chamber Mixer, Art Show, Open House, Etc.)

Artist Reception

I, Wayne A. Kruse, do hereby authorize a review and full disclosure of all records concerning myself to any duly authorized agent of the City of Marysville, whether the said records are public, private or confidential nature. The intent of this authorization is to give my full and complete disclosure of the records of educational institutions, employment, and pre-employment records including background reports, efficient ratings, complaints, or grievances filed by or against me and the records and recollections of attorneys, or of other counsel whether representing me or another person in any case, either criminal or civil in which I presently have, or had an interest. I understand that any information obtained by a personal history background investigation which is developed directly or indirectly, in whole or in part, upon this released authorization will be consideration for determining suitability of this application by the City of Marysville. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for giving this information; and I do hereby release said person(s) from all liability which may be incurred as a result of furnishing such information. A photocopy of this release will be valid as an original thereof, even though the said photocopy does not contain an original writing of my signature.

Wayne A. Kruse
Signature of Responsible Party

9-7-2021
Date

APPROVED BY COUNCIL THIS _____ DAY OF _____, 20__.

NOTE: FORMS MAY BE REJECTED IF NOT FILLED OUT COMPLETELY!!

Please Attach A Copy Of A Valid Driver's License Or Identification Card

CITY OF MARYSVILLE
APPLICATION FOR CONSUMPTION OF ALCOHOL BEVERAGES
PERSONAL INQUIRY WAIVER
CONSENT TO RELEASE RECORDS

Full Name (Responsible Party):

Kruso Wayne Allen
Last First Middle

Address: 109 South 8th
#1
Marysville, KS 66508

Home Phone #: 785-713-9866 Work/Cell Phone #: 785-562-2317

Event Sponsor (i.e. Main Street, Bank, Etc.):

Marshall County Arts Cooperative

DATE OF EVENT:

LOCATION:

November 13, 2021 Lee Dam Center for Fine Art

Reason for Event (i.e. Chamber Mixer, Art Show, Open House, Etc.)

Dueling Divas Divos (a sing-off competition)

I, Wayne A. Kruso, do hereby authorize a review and full disclosure of all records concerning myself to any duly authorized agent of the City of Marysville, whether the said records are public, private or confidential nature. The intent of this authorization is to give my full and complete disclosure of the records of educational institutions, employment, and pre-employment records including background reports, efficient ratings, complaints, or grievances filed by or against me and the records and recollections of attorneys, or of other counsel whether representing me or another person in any case, either criminal or civil in which I presently have, or had an interest. I understand that any information obtained by a personal history background investigation which is developed directly or indirectly, in whole or in part, upon this released authorization will be consideration for determining suitability of this application by the City of Marysville. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for giving this information; and I do hereby release said person(s) from all liability which may be incurred as a result of furnishing such information. A photocopy of this release will be valid as an original thereof, even though the said photocopy does not contain an original writing of my signature.

Wayne A. Kruso
Signature of Responsible Party

9-7-2021
Date

APPROVED BY COUNCIL THIS _____ DAY OF _____, 20__.

NOTE: FORMS MAY BE REJECTED IF NOT FILLED OUT COMPLETELY!!

Please Attach A Copy Of A Valid Driver's License Or Identification Card

BALANCE IN FUNDS AS OF AUGUST 31, 2021

General	\$ 1,126,671.43	Cemetery Endowment	\$ 37,481.62
Water Revenue	\$ 459,338.16	Library Revolving	\$ 12,790.65
Sewage Revenue	\$ 163,596.77	Library	\$ -
Street & Highway	\$ 110,187.41	Library Employee Benefit	\$ -
Airport Revolving	\$ 2,682.19	Swimming Pool Sales Tax	\$ 261,354.78
Sewer Replacement	\$ 972,525.31	Special Law Enforcement	\$ 10,358.91
Bond & Interest	\$ 34,694.80	Special Parks & Recreation	\$ 27,361.47
Bond & Interest #1	\$ 96,138.36	Koester Block Maintenance	\$ 57,554.94
Bond & Interest #1A	\$ 33,097.62	Employee Benefit	\$ 391,381.38
Special Improvements	\$ 233,697.76	Transient Guest Tax	\$ 56,405.03
Industrial	\$ 194,097.11	Mun. Equip Reserve	\$ 431,587.81
Economic Development	\$ 32,887.74	Capital Improvements	\$ 60,229.87
Fire Equipment Reserve	\$ 230,383.40	Sales Tax Improvements Fund	\$ 859,955.84
Fire Insurance Proceeds	\$ 5,700.00	Water Utility Reserve	\$ 554,660.78
			<u>\$ 6,456,821.14</u>

Bonds of City Outstanding	\$ 1,075,000.00
Revolving Loans	\$ 487,872.84
Swim Pool Internal Loan Outstanding (Swimming Pool)	\$ 354,573.67
Water Collection - AUG	\$ 90,284.99
Sewage Collection - AUG	\$ 65,837.74
Investment of Idle Funds	\$ -

Main Dish -- Aug 2021 Rent -- Las Cabanas -- July & Aug 2021 Rent

Outstanding	Collections		Outstandings	Total	
Collections:	State Set Off	Bureau(CBK)			
Water/Sewer	\$ 38,507.54	\$ 7,223.13	\$ 10,875.36	\$ 56,606.03	
Municipal Court	\$ 4,811.12	\$ 32,288.44	\$ 25,119.66	\$ 62,219.22	10 Yr Total

Respectively Submitted,

CINDY HOLLE
City Clerk

CITY CLERK'S FINANCIAL REPORT
 FOR AUG 2021
 RECEIPTS:

AUG	2 LINDA LULL	WATER CONN FEE = 407 LARAMIE	\$	100.00
	2 KOESTER HOUSE	ADMISSION	\$	100.00
	2 FBI-LEEDA	REIMBURSE HOTELS ACKERMAN & SIMPSON	\$	2,074.68
	2 MARYSVILLE PD	INSURANCE CHECKS	\$	50.00
	2 MARSHALL COUNTY REALTY	WATER CONN FEE - 1124 PONY EXPRESS HWY	\$	10.00
	3 SOUTH HILL POTTERY	AUGUST 2021 RENT - 911 BROADWAY	\$	175.00
	3 TARA COFFMAN	IMPOUND FEE - DOG TAGS 251, 252	\$	80.00
	4 DIANE THOMAS	WATER CONN FEE - 805 N 13TH	\$	100.00
	4 LEONARDS STOHS	IMPOUND FEE - DOG TAG 253	\$	65.00
	4 MARYSVILLA	BLDG PERMIT #2123 - 811 N 10TH	\$	25.00
	4 DELORES HARRIES	POOL PUNCH CARD #194	\$	35.00
	5 VALLEY HEIGHTS USD 498	PARENTS AS TEACHERS POOL RENT 6/16, 6/30, 7	\$	80.00
	6 JENNIFER HAVERKAMP	WATER CONN FEE - 1305 ELM	\$	100.00
	6 HUMANITIES KANSAS	HK GRANT & SPEAKER FEES LIZ KOWALCHUK	\$	300.00
	9 MARC BRYANT	ELEC INSP - 1507 ALSTON	\$	45.00
	9 PARK DONATIONS	PARK DONATIONS	\$	77.00
	9 JESSE EDWARDS	WATER CONN FEE - 805 N 8TH	\$	250.00
	9 KOESTER HOUSE	ADMISSION	\$	141.00
	9 HALL BROS	TEMP METER-INVOICE #4422 WATER USAGE	\$	2,411.00
	9 LYLE FAKLER	URN BURIAL SERVICE	\$	50.00
	9 EVERGY	JULY FRANCHISE FEE	\$	26,965.40
	9 PURPLE WAVE INC	SALE OF ITEMS ONLINE AUCTION	\$	22,300.00
	9 MACKENZIE O'BRIEN	WATER CONN FEE - 1000 CALHOUN	\$	100.00
	10 RYAN LATTA	2021 DOG TAG - 254	\$	10.00
	11 A CUT ABOVE	AUGUST 2021 RENT - 909 BROADWAY	\$	300.00
	12 REFLECTIONS	AUGUST 2021 RENT - 901 BROADWAY	\$	620.00
	12 KINSLEY MORTUARY	BURIAL ORDERS - INV 4425	\$	575.00
	12 USD 364	GAS INSP INV 4421	\$	30.00
	12 USD 364	TENNIS COURT RENTAL	\$	2,400.00
	12 LENNIS HOLLE	2021 CONTRACTOR LICENSE	\$	75.00
	12 TERRY HEIDEMAN	BUILDING PERMIT #2124 - 1409 JENKINS	\$	36.00
	13 KAITLIN GROSS	AUGUST 2021 RENT - 909H BROADWAY	\$	500.00
	13 EMC INS	INSURANCE REFUND	\$	26.00
	16 KOESTER HOUSE	ADMISSION	\$	70.00
	16 SOUTHWESTERN BELL	JULY FRANCHISE FEE	\$	438.00
	16 LORI HULS	2021 DOG TAG - 256	\$	15.00
	16 BILL ELDER	BUILDING PERMIT #2125 - 1010 ANN	\$	178.50
	17 C'EST LA VIE	BUILDING PERMIT #2126 - 1312 BROADWAY	\$	25.00
	17 MARYSVILLE CHRISTIAN FELLOWSHI	POOL PARTY - 8/8/21	\$	150.00
	18 JAMES LEIS	MEAL OVERAGES - INV 4426	\$	18.82
	19 NEMAHA MARSHALL	JULY FRANCHISE FEE	\$	151.09
	20 CHARTER FUNERALS OF KANSAS	BURIAL ORDER DONNA GRISWOLD	\$	475.00
	20 GREG MARTIN	WATER CONN FEE - 1201 ELM	\$	100.00
	20 PARK DONATIONS	PARK DONATIONS	\$	90.00
	20 ROBIN FISHER	ELEC INSP - 205 N 4TH	\$	30.00
	20 JUDY JO MOREHEAD	WATER CONN FEE - 1065 PONY EXP HWY	\$	100.00
	23 KATHLEEN HUNTER	DONATION CAMPING IN PARK	\$	200.00
	23 PARK DONATIONS	PARK DONATIONS	\$	4.00
	23 KOESTER HOUSE	ADMISSION	\$	40.00
	24 DAVE HARTICK	URN BURIAL SERVICE	\$	50.00
	25 KANSAS GAS	JULY FRANCHISE FEE	\$	3,413.85
	26 ROBERT FOX / MARYSVILLA	BLDG PERMIT #2127 609 N 6TH	\$	30.00
	26 H & R BLOCK	AUGUST RENT - 907 BROADWAY	\$	375.00
	26 DISTRICT COURT OF MARSHALL CTY	RESTITUTION CASE 2010-CR-000135 BRYAN CHAI	\$	785.14
	27 JILL FRIEDRICHS	WATER CONN FEE - 1303 N 12TH	\$	10.00
	30 PARK DONATIONS	PARK DONATIONS	\$	120.00
	30 KOESTER HOUSE	ADMISSION	\$	76.00

30 EVERGY
30 TYLER TODD
31 JAMES CRAFT

JULY FRANCHISE FEE	\$ 33,047.14
WATER CONN FEE - 504 S 10TH	\$ 100.00
WATER CONN FEE - 501 N 13TH	\$ 100.00
	<u>\$ 100,398.62</u>

DEPOSITED IN CITIZENS STATE BANK FOR
ACCOUNT OF CITY TREASURER

General Fund	\$ 82,227.12
Water Revenue Fund	\$ 3,481.00
Koester Block Maintenance Fund	\$ 2,397.00
Pool	\$ 265.00
Airport Revenue	\$ -
Sewer Revenue Fund	\$ -
Transient Guest Tax	\$ 300.00
Special Law	\$ 5,325.00
Special Parks	\$ 491.00
Sewer Replacement	\$ -
Water Utility Reserve	\$ -
MER	\$ 5,912.50
	<u>\$ 100,398.62</u>

**ADJUSTED STATEMENT OF REVENUES
AND
BUDGET APPROPRIATIONS
AS OF AUGUST 31, 2021**

FUND	BUDGETED	REC'D TO DATE	BUDGET BALANCE	PERCENT RECEIVED
GENERAL:				
TAX DISTRIBUTIONS	1,499,816	1,388,154	(111,662)	93%
ASSESSMENTS (weed/st)	2,500	1,303	(1,197)	52%
INTEREST	1,900	1,378	(522)	73%
FRANCHISE FEES	463,000	299,516	(163,484)	65%
LICENSES	10,950	2,950	(8,000)	27%
PERMITS	12,050	6,526	(5,524)	54%
GRANTS	1,000	41,040	40,040	4104%
HIGHWAY MAINTENANCE	10,000	10,484	484	105%
RURAL FIRES	42,000	52,539	10,539	125%
BURIAL ORDERS	10,850	7,350	(3,500)	68%
CEMETERY DEEDS	1,200	500	(700)	42%
MUNICIPAL COURT	43,400	21,970	(21,430)	51%
IMPOUNDING FEES	1,000	1,995	995	200%
CONTRACT/RENTS	8,300	8,468	168	102%
GIFTS-DONATIONS	1,725	0	(1,725)	0%
REIMBURSEMENTS	3,200	29,622	26,422	926%
MISC/TENNIS/INS REB & PARK	18,000	64,675	46,675	359%
TRANSFERS	435,000	310,016	(124,984)	71%
TOTAL	<u>2,565,891</u>	<u>2,248,483</u>	<u>(317,408)</u>	<u>88%</u>

2020 CASH CARRYOVER	707,282
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WATER REVENUE:

WATER SALES	830,000	549,735	(280,265)	66%
INSTALL CHARGES/RECONNEC	33,500	16,293	(17,207)	49%
PENALTIES	6,800	4,055	(2,745)	60%
SALES TAX	12,000	8,649	(3,351)	72%
INTEREST	4,000	627	(3,374)	16%
MISCELLANEOUS	5,000	29	(4,971)	1%
TOTAL	<u>891,300</u>	<u>579,388</u>	<u>(311,912)</u>	<u>65%</u>

2020 CASH CARRYOVER	704,907
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SEWAGE REVENUE:

SEWAGE CHARGES	748,800	509,746	(239,054)	68%
PERMITS	2,500	0	(2,500)	0%
PENALTIES	9,609	6,083	(3,526)	63%
ASSESSMENTS		2,100		
INTEREST	4,000	237	(3,763)	6%
REIMBURSED EXPENSE	100	0	(100)	0%
MISCELLANEOUS	1,000	7,538	6,538	754%
TOTAL	<u>766,009</u>	<u>525,704</u>	<u>(242,405)</u>	<u>69%</u>

2020 CASH CARRYOVER	234,330
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**ADJUSTED STATEMENT OF EXPENDITURES
AND
BUDGET APPROPRIATIONS
AS OF AUGUST 31, 2021**

FUND	BUDGET APPROPRIATION	EXPENDITURES TO DATE	BUDGET BALANCE	PERCENT EXPENDED
GENERAL:				
ADMINISTRATION	474,562	288,942	185,620	61%
POLICE	707,297	392,517	314,781	55%
MUNICIPAL COURT	73,806	32,416	41,390	44%
FIRE	542,765	264,524	278,241	49%
STREET	455,976	327,427	128,549	72%
PARKS	194,986	128,087	66,899	66%
RECREATION	129,085	57,682	71,403	45%
CEMETERY	148,219	90,254	57,965	61%
TRAFFIC CONTROL	50,000	37,323	12,677	75%
HEALTH & SAN.	172,689	106,591	66,098	62%
STREET LIGHTING	80,800	46,377	34,423	57%
FORESTRY	2,150	0	2,150	0%
AIRPORT	17,491	54,374	(36,883)	311%
TRANSFERS	68,000	52,250	15,750	77%
ART CENTER/MAIN STREET	17,200	14,457	2,743	84%
GRANTS/GIFTS	8,500	30,165	(21,665)	355%
TORT LIABILITY	128,747	14,507	114,240	11%
NOXIOUS WEED	900	0	900	0%
TOTAL	3,273,173	1,937,892	1,220,141	59%
WATER REVENUE:				
PRODUCTION	249,675	57,954	191,721	23%
T & D	750,134	533,233	216,901	71%
COMMERCIAL & GENERAL	116,447	54,474	61,973	47%
NON-OP. EXPENSE+TORT	220,951	12,823	208,128	6%
TRANSFER TO B&I #1	159,000	106,000	53,000	67%
TRANSFER TO W. UTIL. RES	60,000	40,000	20,000	67%
TRANSFER TO GENERAL	40,000	26,668	13,332	67%
TOTAL	1,596,207	831,152	765,055	52%
SEWAGE REVENUE:				
COMMERCIAL & GENERAL	60,553	39,686	20,867	66%
COLLECTIONS	618,966	328,162	290,804	53%
PROCESSING	130,441	72,590	57,851	56%
TRANSFER TO SEW REPL.	100,000	66,668	33,332	67%
TRANSFER TO B&I #1 A	49,379	32,919	16,460	67%
TRANSFER TO GENERAL	40,000	26,668	13,332	67%
NON-OP TORT	1,000	1,606	0	161%
NON-OP GEN/ADMIN	0	0	0	0%
TOTAL	1,000,339	568,299	432,646	57%

Date	Case #	Name	NSF Receipt #	Pay Type	Reference #	Received By	Total Paid	
8/2/2021	21TCR13686	Miller, Matthew G	<input type="checkbox"/> 5376	Cash		Ruth	\$50.00	
		Municipal Court Fees	\$35.00	Fines		\$15.00		
	20CR13581	Parmenter, Kimberly S	<input type="checkbox"/> 5375	Cash		Ruth	\$50.00	
		Municipal Court Fees	\$15.00	Fines		\$35.00		
	21CR13797	Price, Robert K	<input type="checkbox"/> 5374	Cash		Ruth	\$60.00	
		JBEF	\$1.00	LETC		\$22.50		
		Municipal Court Fees	\$36.50					
	18TR11562	Swearingen, Amber D	<input type="checkbox"/> 5377	Credit Card	64913368	Ruth	\$100.00	
		Fines	\$100.00					
	Totals for 8/2/2021:						\$260.00	
8/4/2021	20CR13557	Mendenhall, Charles D	<input type="checkbox"/> 5378	Money Order	6935	Ruth	\$25.00	
		JBEF	\$1.00	LETC		\$22.50		
		Municipal Court Fees	\$1.50					
	20TR13701	Mendenhall, Charles D	<input type="checkbox"/> 5379	Money Order	6935	Ruth	\$25.00	
		Fines	\$25.00					
	Totals for 8/4/2021:						\$50.00	
8/5/2021	20CR137671	Dew, Acquinette	<input type="checkbox"/> 5380	Cash		Ruth	\$50.00	
		JBEF	\$1.00	LETC		\$22.50		
		Municipal Court Fees	\$26.50					
	20TR13158	King, Kayla M	<input type="checkbox"/> 5381	Bond Applied	Bond ID = 763	Ruth	\$50.00	
		JBEF	\$1.00	LETC		\$22.50		
		Municipal Court Fees	\$26.50					
	Totals for 8/5/2021:						\$100.00	
8/10/2021	21TR14028	Uballe, Jaiver G	<input type="checkbox"/> 5382	Credit Card	65120226	Ruth	\$399.00	
		JBEF	\$1.00	LETC		\$22.50		
		Municipal Court Fees	\$61.50	Fines		\$314.00		
	Totals for 8/10/2021:						\$399.00	
8/16/2021	20CR13413	Henderson, Caralea A	<input type="checkbox"/> 5383	Cash		Ruth	\$100.00	
		Fines	\$75.00	Defense Attorney Fees		\$25.00		
	Totals for 8/16/2021:						\$100.00	
8/19/2021	17CR6381	Schoenhofer *, Holly	<input type="checkbox"/> 5385	Money Order	27651	Ruth	\$25.00	
		Restitution	\$25.00					
	17CR6375	Schoenhofer * SR, Charles R	<input type="checkbox"/> 5384	Money Order	27651	Ruth	\$25.00	
		Restitution	\$25.00					
	05TR2250	Stocksen, Justin Ray	<input type="checkbox"/> 5386	CBK Collection	43739	Ruth	\$12.33	
		LETC	\$12.33					
	Totals for 8/19/2021:						\$62.33	
8/20/2021	20TR13158	King, Kayla M	<input type="checkbox"/> 5387	Credit Card	65286360	Ruth	\$50.00	
		Municipal Court Fees	\$35.00	Fines		\$15.00		
	Totals for 8/20/2021:						\$50.00	

08/31/2021

Receipts Report for the period 08/01/2021 to 08/31/2021

Date	Case #	Name	NSF Receipt #	Pay Type	Reference #	Received By	Total Paid
8/24/2021	21CR13290	Ackerman, Shyra L	<input type="checkbox"/> 5388	Cash		Ruth	\$25.00
	JBEF		\$1.00	LETC			\$22.50
	Municipal Court Fees		\$1.50				
Totals for 8/24/2021:							\$25.00
8/30/2021	20CR3177	Wecker, Lyta E	<input type="checkbox"/> 5389	Cash		Ruth	\$315.00
	JBEF		\$1.00	LETC			\$2.50
	Municipal Court Fees		\$61.50	Fines			\$250.00
Totals for 8/30/2021:							\$315.00
8/31/2021	21CR13695	Guerrero, Jamie E	<input type="checkbox"/> 5390	Cash		Ruth	\$110.00
	JBEF		\$1.00	LETC			\$22.50
	Municipal Court Fees		\$61.50	Fines			\$25.00
Totals for 8/31/2021:							\$110.00

City # 1283.33

State 188⁰⁰

Grand Totals by Fee:	Grand Totals by Payment Type:	Grand Total:
JBEF \$8.00	Bond Applied \$50.00	\$1,471.33
LETC \$172.33	Cash \$760.00	
Municipal Court Fees \$362.00	CBK Collection \$12.33	
Fines \$854.00	Credit Card \$549.00	
ADSAP \$0.00	Money Order \$100.00	
Restitution \$50.00		
DUI Diversion \$0.00		
Traffic Diversion \$0.00		
Bond \$0.00		
Defense Attorney Fees \$25.00		
Returned Check Charge \$0.00		
In State Reinstatement \$0.00		
Expungement Fee \$0.00		
KBI Fee \$0.00		
Community Service \$0.00		
Warrant Fee \$0.00		
UA Fee \$0.00		
UA Lab Fee \$0.00		
Insufficient Funds \$0.00		
Criminal Diversion \$0.00		
JBS Fee \$0.00		
30 Day Letter Fee \$0.00		
Community Corrections \$0.00		
Seatbelt Safety Fund \$0.00		
Collections \$0.00		
NJ Sal Adj \$0.00		
Ks-Setoff \$0.00		

NSF Adjustment: \$0.00

JUDGES REPORT

AUGUST REPORT	\$1471.33
BOND REPORT	\$6360.56
TOTAL	\$7831.89
CK BOOK TOTAL	\$7831.89
TOTAL	\$ 00.00

Roberta L Price

ROBERTA PRICE, MUNICIPAL COURT JUDGE



REPORT AND PAYMENT OF MUNICIPAL COURT REVENUE

A.	REINSTATEMENT FEES	<u>\$0.00</u>
A1.	\$15.00 Fixed Reinstatement Fees	<u>\$0.00</u>
B.	JUDICIAL BRANCH SURCHARGE	<u>\$0.00</u>
C.	JUDICIAL BRANCH EDUCATION FUND	<u>\$8.00</u>
D.	LAW ENFORCEMENT TRAINING CENTER FUND	<u>\$180.00</u>
E.	COMMUNITY CORRECTIONS SUPERVISION FEE FUND (DUI Fine)	<u>\$0.00</u>
F.	HUMAN TRAFFICKING VICTIM ASSISTANCE FUND (Human Trafficking Fine)	<u>\$0.00</u>
G.	SEAT BELT SAFETY FUND	<u>\$0.00</u>
	TOTAL REMITTANCE	<u>\$188.00</u>

I hereby certify the above to be a true, complete, and accurate report and payment of municipal court revenue as required to be remitted to the State Treasurer by K.S.A. 8-2110 as amended by 2011 Senate Bill 97; 12-4114, 12-4115 and 12-4116, as amended and Kansas Supreme Court Order 91 SC 1 and 1992 House Bill No. 2832; 12-4117 as amended by 2010 Senate Bill No. 434 and 2012 Senate Bill No. 60, Sec. 1; 2013 Sen Sub. For House Bill No. 2034, K.S.A. 2016 Supp 74-7336 and amendments thereto.

For the Month of August, 2021

Municipal Court of Marysville

Authorized Signature

Ruth Maschner

Date: 08/31/2021

Treasurer's Use Only:

Check# _____

Date _____

Please remit to: **Kansas State Treasurer**
900 SW Jackson
Suite 201
Topeka, KS 66612-1235
785-296-4153

SEPTEMBER 13, 2021 -----ORDINANCE NO. 3755

TOTAL OF EXPENDITURES IN FUNDS AS FOLLOWS:

FUND		
100	GENERAL	\$ 167,595.59
200	WATER REVENUE	43,616.56
300	SEWAGE REVENUE	11,406.58
405	SEWAGE REPLACEMENT	65,424.03
411	SPECIAL IMPROVEMENT	40,750.00
504	ECONOMIC DEVELOPMENT	2,500.00
512	LIBRARY REVOLVING	12,927.62
600	SWIMMING POOL SALES TAX	23,403.22
707	KOESTER BLOCK MAINTENANCE	1,629.96
711	EMPLOYEE BENEFIT	15,630.45
715	TRANSIENT GUEST TAX	2,181.20
720	MUNICIPAL EQUIPMENT RESERVE	37,700.00
800	SALES TAX IMPROVEMENTS	<u>117,966.33</u>
	TOTAL ORDINANCE	\$ 542,731.54

INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR

ORD #3755 9/13/21

Date: 09/09/2021

Time: 10:33 am

Page: 1

City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
4IMPRINT, INC	2801	250 CUSTOM INK PENS & 100 CUSTOM STOCKFORD JOURNALS	0	00/00/0000	679.78
				Vendor Total:	679.78
A.H.R.S. CONSTRUCTION CO., INC	0938	STREET PJT S 12TH & SPRING REPLACEMENT, CURB & GUTTER	0	00/00/0000	114,285.00
				Vendor Total:	114,285.00
ACME PLUMBING	2268	CHARGE A/C AT OLD PD & UNPLUG DRAIN AT POOL	0	00/00/0000	199.98
				Vendor Total:	199.98
AGLAND ELECTRIC MOTOR SERVI	858	NEW PUMP 115HP 6" ABS-MAIN PUMP STATION APRVD 1/25/21	0	00/00/0000	65,424.03
				Vendor Total:	65,424.03
ALLIANCE INSURANCE GROUP-MA	2434	AIRPORT LIABILITY INSURANCE PREMIUM 10/1/21-10/1/22	0	00/00/0000	1,380.00
				Vendor Total:	1,380.00
ARBOR INK	1723	4 BURIAL ORDER BOOKS	0	00/00/0000	57.78
				Vendor Total:	57.78
B & W ELECTRIC INC	481	GRAVE OPENINGS AUGUST-RUTH LOVELL & DONNA GRISWALD	0	00/00/0000	550.00
				Vendor Total:	550.00
BARDAVON	2669	POET PRE-EMPLOYMENT TESTING HAILEY ESCALANTE & GARY LOGAN	0	00/00/0000	150.00
				Vendor Total:	150.00
BLITT & GAINES, PC	2787	WITHOLDING ORDER 2019LM000176	0	00/00/0000	375.44
				Vendor Total:	375.44
BLUE VALLEY TECHNOLOGIES	1380	PHONE SERVICE/SYSTEM,INTERNET, & SECURITY	47167	08/30/2021	1,449.69 H
				Vendor Total:	1,449.69
BOLTON & MC NISH LLC	1688	LEGAL SERVICES-JULY	0	00/00/0000	514.50
				Vendor Total:	514.50
BSN SPORTS	2131	3 NEW NETS FOR TENNIS COURTS	0	00/00/0000	497.97
				Vendor Total:	497.97
CENTURY BUSINESS SYSTEMS	2009	SAVIN COPIER-POLICE DEPT ADDITIONAL COLOR COPIES-AUG	0	00/00/0000	69.64
				Vendor Total:	69.64
CENTURY BUSINESS TECHNOLOG	2731	QTR BASE RATE CHARGE SAVIN COPIER CITY HALL 8/27/21-11/26	0	00/00/0000	951.00
				Vendor Total:	951.00
CITIZENS STATE BANK	0050	EMPLOYEE PAYROLL #627	47164	08/25/2021	56,978.73 H
CITIZENS STATE BANK	0050	EMPLOYEE PAYROLL #629	47171	09/08/2021	49,393.13 H
				Vendor Total:	106,371.86
CNH CAPITAL	1783	NEW CUT OFF/HOT SAW-ST DEPT	47166	08/30/2021	989.99 H
				Vendor Total:	989.99
COMMERCE BANK-COMMERCIAL C	2055	SIGNS,FILTERS,FLOOR MATS,GAS, MEALS,HOTELS,CHARGER,ETC	0	00/00/0000	2,552.09
				Vendor Total:	2,552.09
CORE & MAIN LP	2599	COUPLINGS,WASHERS,COPPER TUBE, & WHITE MARKING PAINT	0	00/00/0000	1,880.64
				Vendor Total:	1,880.64
CREATIVE PRODUCT SOURCE, IN	2530	2 FENTANYL REAGENT DRUG TESTS & 10 DRUG TEST POUCH-MARIJUANA	0	00/00/0000	239.30

INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR

ORD #3755 9/13/21

Date: 09/09/2021

Time: 10:33 am

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City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
				Vendor Total:	239.30
CROME LUMBER INC.	2235	PAINT,LUMBER,BLO GUN TIP,BIT, SCREWS,SOLVENT,BOLTS,ETC	0	00/00/0000	406.64
				Vendor Total:	406.64
ECONOMIC DEVELOPMENT REIME	2713	REIMBURSE PART DEMOLITION 506 JENKINS-LEEANN PHILIPPI	0	00/00/0000	2,500.00
				Vendor Total:	2,500.00
EFT-FEDERAL TAX,FICA,MEDICAR	2025	FEDERAL TAX, FICA, & MEDICARE <i>PR # 627 + 629</i>	0	00/00/0000	32,034.66
				Vendor Total:	32,034.66
EVERGY	1401	ELECTRICITY	47169	08/30/2021	16,503.68 H
				Vendor Total:	16,503.68
FOLEY EQUIPMENT	2171	PM1 SERVICE PERFORMED-NEW BACKHOE #2003	0	00/00/0000	489.15
				Vendor Total:	489.15
FRANKFORT PORTA POTTY INC.	2247	4 PORTA POTTIES-THE WALL THAT HEALS(2 REGULAR & 2 HANDICAP)	0	00/00/0000	588.00
				Vendor Total:	588.00
GODFREY'S	2704	STALWART 8 BLACK BOOTS-TODD	0	00/00/0000	188.99
				Vendor Total:	188.99
HALL BROTHERS INC	0200	80.06 TON FILL SAND	0	00/00/0000	412.31
				Vendor Total:	412.31
HAWKINS, INC	1493	AZONE,FILTER RENWER,&PUMP TUBE POOL	0	00/00/0000	4,119.41
				Vendor Total:	4,119.41
HOMETOWN LUMBER, INC.	987	MASONRY SEALANT,HEAT SHRINK, SOLDER,PASTE FLUX,HINGE,ETC	0	00/00/0000	102.72
				Vendor Total:	102.72
HONEYMAN AUTO SALES & SERVI	2694	RPL EVAP CANNISTER,PURGE VLV,& EXHAUST TUBE & GASKET #1000 <i>+ Serpentene belt #1002</i>	0	00/00/0000	870.74
				Vendor Total:	870.74
JOHN DEERE FINANCIAL	2322	RATCHET STRAPS,SCOOP,CLAMP, FLAGS,HOSE,SPRAYER,ADPT,ETC	47173	09/08/2021	159.46 H
				Vendor Total:	159.46
K.P.E.R.S. EFT	0103	RETIREMENT CONTRIBUTIONS + <i>Optional Group Life</i> <i>PR # 627 + 629</i>	0	00/00/0000	18,789.88
				Vendor Total:	18,789.88
KANSAS GAS SERVICE	1201	GAS SERVICE	47168	08/30/2021	2,226.26 H
				Vendor Total:	2,226.26
KANSAS ONE-CALL SYSTEM, INC	838	LOCATES AUGUST - 81	0	00/00/0000	97.20
				Vendor Total:	97.20
KANSAS PAYMENT CENTER	1238	WITHOLDING ORDER MS21DM000017	0	00/00/0000	1,892.32
				Vendor Total:	1,892.32
KANSAS PEACE OFFICERS' ASSOI	0474	2021 ANNUAL TRAINING CONF JAMES KERN	0	00/00/0000	150.00
				Vendor Total:	150.00
KANSAS WITHHOLDING TAX	0299	STATE TAX WITHHELD- <i>PR # 627 + 629</i>	0	00/00/0000	5,679.06
				Vendor Total:	5,679.06
STEVEN ALLEN KRAUSHAAR	0974	COURT APPOINTED SERVICES	0	00/00/0000	200.00
				Vendor Total:	200.00
LATTA PLUMBING, INC.	0079	4" GREEN S&D BELL ENDED PIPE & S&D CAP-RPR SEWER CLEAN OUT	0	00/00/0000	11.48

INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR

ORD #3755 9/13/21

Date: 09/09/2021

Time: 10:33 am

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City of Marvsville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
				Vendor Total:	<u>11.48</u>
LEAGUE KANSAS MUNICIPALITIES	0047	2021 UNIFORM PUBLIC OFFENSE CODE&STANDARD TRAFFIC ORD-15EA	0	00/00/0000	<u>249.61</u>
				Vendor Total:	<u>249.61</u>
LINK MEDIA OUTDOOR	2786	BILLBOARD RENT HWY 24-SEPT	0	00/00/0000	<u>190.00</u>
				Vendor Total:	<u>190.00</u>
LOYAL AMERICAN	1935	INSURANCE PREM-SEPTEMBER EMPLOYEE WITHHELD	0	00/00/0000	<u>238.07</u>
				Vendor Total:	<u>238.07</u>
MAR KAN SALES CO.	0121	POOL CONCESSIONS-POPCORN,CANDY PRETZELS,ETC LESS CREDIT	0	00/00/0000	<u>416.59</u>
				Vendor Total:	<u>416.59</u>
MARYSVILLE AMBULANCE SERVIC	0072	AMBULANCE CONTRACT PAYMENT	0	00/00/0000	<u>13,016.00</u>
				Vendor Total:	<u>13,016.00</u>
MARYSVILLE FIRE DEPARTMENT	1345	FIREMENS CONTRIBUTIONS-AUG	0	00/00/0000	<u>240.00</u>
				Vendor Total:	<u>240.00</u>
MARYSVILLE HEALTH & FITNESS	1738	EMPLOYEE MEMBERSHIPS	0	00/00/0000	<u>190.00</u>
				Vendor Total:	<u>190.00</u>
MARYSVILLE POSTMASTER	0340	BULK POSTAGE-1308 WATER BILLS	47174	09/07/2021	<u>438.18</u> H
				Vendor Total:	<u>438.18</u>
MIKE'S O.K. TIRES	2079	TIRE REPAIR #2500 WATER DEPT	0	00/00/0000	<u>15.00</u>
				Vendor Total:	<u>15.00</u>
MUNICIPAL SUPPLY, INC	579	HYDRANTS,VALVES,PIPE,LIDS,CORP STOP,SADDLE,TUBING,CPLNGS,ETC	0	00/00/0000	<u>20,629.41</u>
				Vendor Total:	<u>20,629.41</u>
NEBRASKA CHILD SUPPORT PAYM	1399	WITHOLDING ORDER AR2EQ4LJX2CMK	0	00/00/0000	<u>454.16</u>
				Vendor Total:	<u>454.16</u>
NETWORK COMPUTER SOLUTION	2223	ANNUAL CLOUD LICENSE & UNINSTALL ADOBE READER DC + <i>monthly</i> <i>Antivirus + back up</i>	0	00/00/0000	<u>365.98</u>
				Vendor Total:	<u>365.98</u>
NETWORKS PLUS	2736	MONTHLY REMOTE MONITORING & MANAGEMENT & MANAGE FIREWALL	0	00/00/0000	<u>483.00</u>
				Vendor Total:	<u>483.00</u>
NORDHUS MOTOR CO., INC	0120	REPLACED SERPENTENE BELT #1003	0	00/00/0000	<u>90.78</u>
				Vendor Total:	<u>90.78</u>
OR-AL QUARRIES, INC.	1678	1.5" MIX ROCK 12.98 TON-STOCK	0	00/00/0000	<u>105.79</u>
				Vendor Total:	<u>105.79</u>
PACE ANALYTICAL SERVICES INC	2519	WASTE WATER ANALYSIS-AUGUST	0	00/00/0000	<u>406.55</u>
				Vendor Total:	<u>406.55</u>
PALMER'S PRECISION PRUNING L	2802	TRIM DOWNTOWN TREES (45)	0	00/00/0000	<u>1,900.00</u>
				Vendor Total:	<u>1,900.00</u>
PETTY CASH (MUNICIPAL COURT)	427	POSTAGE & STAMPS	0	00/00/0000	<u>81.60</u>
				Vendor Total:	<u>81.60</u>
PETTY CASH FUND (GENERAL)	0063	POSTAGE-MAIL WATER SAMPLES	0	00/00/0000	<u>52.70</u>
				Vendor Total:	<u>52.70</u>
PONY EXPRESS VETERINARY CLII	452	EUTHANIZE/BOARD DOGS/CATS	0	00/00/0000	<u>72.00</u>
				Vendor Total:	<u>72.00</u>
PRAIRIE FIRE COFFEE SYSTEMS	0229	COFFEE-STREET DEPARTMENT	0	00/00/0000	<u>191.60</u>
				Vendor Total:	<u>191.60</u>

INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR

ORD #3755 9/13/21

Date: 09/09/2021

Time: 10:33 am

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City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
PURPLE WAVE, INC.	2164	(2) 2010 INTERNATIONAL DUMP TRUCKS-FROM CASS CO IOWA	47170	08/31/2021	62,700.00 H
				Vendor Total:	62,700.00
ROSEBAUGH JANITORIAL SERVIC	2043	JANITORIAL SERVICES AT POLICE DEPARTMENT-AUGUST X8	0	00/00/0000	600.00
				Vendor Total:	600.00
SIDEWALK COST SHARE REIMBUF	2423	COST SHARE/SIDEWALK INSTALL <i>211 N 10th + 1304 May</i>	0	00/00/0000	864.90
				Vendor Total:	864.90
SUPER WASH	1375	CAR WASH TOKENS-50	0	00/00/0000	250.00
				Vendor Total:	250.00
SUPERIOR EMERGENCY RESPON	2660	SET UP NEW POLICE TRUCK #1005 PARTS & LABOR	0	00/00/0000	6,876.31
				Vendor Total:	6,876.31
TEMPS DISPOSAL SERVICE INC	0012	TRASH SERVICE-AUGUST	0	00/00/0000	497.50
				Vendor Total:	497.50
THE POND GUY	2733	6 AIR FILTERS&1 INTAKE FILTER FOR LAKE AERATOR	0	00/00/0000	96.88
				Vendor Total:	96.88
TOBY M. CARRIG	2788	CONVENTION & TOURISM SALARY MONTHLY	0	00/00/0000	1,833.33
				Vendor Total:	1,833.33
UNITED PEST CONTROL, INC	712	PEST CONTROL BI-MONTHLY AT POLICE DEPARTMENT	0	00/00/0000	75.00
				Vendor Total:	75.00
VERIZON WIRELESS	2146	CELL PHONE & TABLET SERVICE	47165	08/30/2021	214.02 H
				Vendor Total:	214.02
WAL-MART COMMUNITY	1254	OFFICE CHAIR,FLASH DR,OFFICE/ CLEAN SUP,WATER,GATORADE,ETC	47172	09/08/2021	485.93 H
				Vendor Total:	485.93
WATCHGUARD VIDEO	2399	1 BODY CAM,BATTERIES,&CHARGERS PART FROM JAG GRANT 21-JAG-10	0	00/00/0000	1,720.00
				Vendor Total:	1,720.00
				Grand Total:	501,981.54
				Less Credit Memos:	0.00
				Net Total:	501,981.54
				Less Hand Check Total:	191,539.07
				Outstanding Invoice Total :	310,442.47
Total Invoices:	92				

INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR

ORD #3755 9/13/21

Date: 09/09/2021

Time: 10:23 am

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City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
INLINE CONSTRUCTION	2321	FIRE STATION CONSTRUCTION (AUG 1-SEPT 1) PAYMENT #5	0	00/00/0000	40,750.00
				Vendor Total:	40,750.00
				Grand Total:	40,750.00
				Less Credit Memos:	0.00
				Net Total:	40,750.00
				Less Hand Check Total:	0.00
				Outstanding Invoice Total :	40,750.00
	Total Invoices:	1			

City Administrator's Report

9/9/2021

9/13/2021 Council Meeting

1. Auditor Proposals

This year was that last year in James Gordon and Associates contract to do the city of Marysville's audit. I have received proposals from three firms to do our auditing for the next three years: James Gordon and Associates, Shipley CPA, and Varney and Associates. Below is a breakdown of what their proposal cost are:

Auditor	Year of Audit	Amount of Audit	Single Audit	Total	Anticipated	Anticipated Total
James Gordon and Associates	2021	14200	4100	18300	18300	48100
	2022	14700	4100	18800	14700	
	2023	15100	4100	19200	15100	
Shipley CPA	2021	12500	6500	19000	19000	45350
	2022	12950	6500	19450	12950	
	2023	13400	6500	19900	13400	
Varney and Associates	2021	13500	4000	17500	17500	44500
	2022	13500	4000	17500	13500	
	2023	13500	4000	17500	13500	

We anticipate having to do a single audit for 2021. A single audit is triggered by having \$750,000 or more of federal money being given/reimbursed to the city. We will hit that \$750,000 with a combination of money from the FAA, CDBG and ARPA funding.

Pages: 40-68

2. Financials/Project Costs

The General Fund is sitting at a little over \$1.1 million. We have spent about 54% of the budget for the General Fund, and we are 66% of the way through the year. The Water Fund saw an increase in expenditures due to the payment for the waterline project. The Sewer Fund saw an increase in expenditures due to payments to Agland for lift station maintenance and Insituform for lining the sewers. The Sales Tax fund saw a dip in revenues from sales tax, but received a reimbursement from the Swimming Pool fund for paying off the pool bonds.

Pages: 69-76

PROPOSAL TO PROVIDE AUDIT
SERVICES

City of Marysville, Kansas

FOR THE YEAR ENDING
December 31, 2021

August 23, 2021

JACOB KUJATH
JAMES GORDON & ASSOCIATES CPA, P.A.
727 POYNTZ AVENUE
MANHATTAN, KANSAS 66502

JKUJATH@JGA-CPAS.COM
(785) 537-0190



JAMES GORDON & ASSOCIATES CPA, P.A.

727 POYNTZ AVE. STE 601 • MANHATTAN, KS 66502-0124 • 785.537.0190 • FAX 785.537.0158

August 23, 2021

City of Marysville, Kansas
Attention: Austin St. John City Administrator
and City Council
209 N. 8th St
Marysville, Kansas 66508

Dear City Council

We are very excited for the opportunity to respond to your request for proposal to provide audit and services for the City of Marysville, Kansas (the City) for the year ending December 31, 2021 with the option to renew for two additional years. We are confident that we will show that we have the ideal mix of experience, resources and knowledge needed to deliver proactive, industry-specific service that you deserve. We are prepared to schedule the engagement in order to satisfy the City's timetable for the delivery of draft and final audit, and presentations to the City Council as directed.

Our success has been driven by utilizing staff that is experienced and well trained in Municipal operations. James Gordon & Associates CPA, P.A. (the Firm) recognizes that its most important product is prompt and effective service of the highest quality. The quality of our service allows us an opportunity to be an integral part of your finance team. We know that communications, expertise, education and audit approach are important factors in the City's relationship with a professional accounting firm.

We believe our commitment to quality and timely service, our locally available range of services, and our depth of Municipal industry experience will serve you well. Our clients deserve only the best, and we deliver nothing less. We place a premium on client relationships, building a high level of trust and commitment to your success. Our clients look on us as a valued resource for advice, ideas and solutions. If we are chosen to partner with you, we will use all of our resources to help you succeed.

I appreciate this opportunity to present our Firm for your considerations. If you have any questions about this proposal, please call. We look forward to discussing our qualifications with you in further detail.

Very truly yours,

A handwritten signature in black ink that reads 'J Kujath'.

Jacob Kujath
Audit Partner

AUDIT APPROACH

We will conduct the audit of the financial statements of the City, as of and for the year ended December 31, 2021, in accordance with the following standards:

- Standards established by the American Institute of Certified Public Accountants (AICPA).
- Government Auditing Standards (GAS), issued by the Comptroller General of the United States, if applicable.
- The AICPA industry audit guide.
- Federal, state and local rules and regulations.
- Generally Accepted Auditing Standards (GAAS).
- Kansas Municipal Audit and Accounting Guide (KMAAG).
- Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), where applicable.
- 2 CFR Part 200, Compliance Supplement, where applicable.
- The Single Audit Act of 1984, including amendments in 1996, where applicable.

Our audit will be for the purpose of expressing an opinion on the basic financial statement and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an “in-relation-to” opinion on any consolidating and individual financial statements and supporting schedules.

In addition, we will deliver to the City a management letter that will provide written appraisals of its accounting and related systems, if applicable. This letter will identify any control deficiencies, significant deficiencies or material weaknesses that are identified during the audit.

Planning

A successful audit engagement requires the auditor’s understanding of the business environment as well as your understanding of our audit approach and work plan. From the start, our Firm’s Engagement Team will place an emphasis on detailed and thorough planning and establishing a relationship with the City to ensure timely delivery of our services. We will strive to understand your business, in addition to listening to what you have to say and what your financial statements are telling the reader.

We will make sure that you understand exactly what we are doing at every step of the engagement and that you are ultimately satisfied with the budget, the assigned staff, the schedule, and the delivery of our products. At the Firm, we emphasize planning in order to ensure an audit engagement with a minimal level of disruption and maximum results.

The proper analysis and consideration of your risk environment is an important part of this phase. Our risk assessment process encompasses:

- An assessment of inherent risks, both at the financial statement and account balance levels.
- An evaluation of internal control structure and the subsequent assessment of control risk.
- An assessment of the effectiveness of analytical procedures in controlling and detecting risk.
- An analysis of business risks.

We will work with the City's financial team to ensure that the audit effort gives proper consideration to the risk environment. To decide how limited audit resources can be utilized in the most cost-effective and efficient manner, there must be a detailed risk assessment of all business activities of the City.

The next step is to develop an audit plan, which includes tailoring audit programs and procedures specific to the City, agreeing on information to be provided by your staff, arranging the exact time of preliminary and final fieldwork, and performing analytical procedures prior to the audit date. This step ensures that all risks have been addressed.

Another important aspect of our audit is a review of the data processing functions. This review gives particular attention to the City, internal controls, systems and programming standards and procedures, operations, master file backup and computer security.

Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during fieldwork. Our process emphasizes continuous communication with your staff.

As outlined in the risk based suite of audit standards, our Firm will use a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- Design procedures to test controls if considered necessary.
- Design procedures to test details of account balances and classes of transactions based on risk.

Perform Interim and Year-End Testing

- Perform tests of controls if considered necessary.
- Perform tests of details of account balances and classes of transactions.
- Evaluate quality and sufficiency of audit evidence and evaluate misstatements.

Reporting

After reviewing the financial statements, notes and supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. This will verify appropriate presentation and disclosure. We will also, at this time, prepare our management letter that identifies recommendations for improvement, provides required communications to the City Council and management, and discuss changes in the environment in which the City operates. Any recommendations or findings will be discussed with management prior to any draft presentation as they are discovered and reviewed. These discussions, along with other communications, will be in person or over the phone. Email correspondence will also be a main point of communication during the planning and wrap-up phases.

OTHER

We will assist the City in the preparation of the financial statements and the draft of the financial statements will be reviewed and discussed with staff members as the City sees fit.

We pride ourselves in being efficient in our work and completing our services in a timely fashion and on time. We love what we do and enjoy the audit world, as it allows us to meet different types of people and learn about different types of organizations that we may not have known about without this opportunity. We continue to grow both as a Firm and as individuals as we work with more and different types of both organizations and clients. We are glad to provide the same services to the City and are grateful for the opportunity to work alongside the City.

PROFESSIONAL EXPERTISE

PROFILE, FIRM QUALIFICATIONS AND EXPERIENCE

James Gordon & Associates CPA, P.A. (the Firm) is a local firm of certified public accountants and consultants and has been serving the accounting needs of Manhattan and northeast Kansas since the 1980s. Our staff is dedicated to superior, personalized customer service for a wide variety of accounting services. The Manhattan office will serve as the location from which the work on the City will be performed. The Firm currently has three audit staff of which three will be employed on a full-time basis to the City's engagement. The audit team includes one partner and two staff.

We take pride in our ability to provide the level of expertise and capabilities of much larger firms, but in a small-firm atmosphere. Our clients are valuable assets to us, and we strive to perform in a timely and professional manner at all times and at all levels. The Firm provides a full range of tax, audit, and management advisory services, and we have a substantial client base throughout Kansas.

Accounting and Auditing

We understand that the Department operates in a unique business environment – one which requires experienced advisors that will not only look at the financials, but also provide specialized insight and advice on the issues facing your specific industry.



We are committed to provide knowledgeable, high quality services to organizations like the Department. In fact, our professionals provide audit, accounting, budget preparation and review and other services to numerous Municipal organizations throughout Kansas and have established the governmental industry as one of our core industries sectors. For a list of client references from similar organizations, please see the References section, on page 7.

In addition to audit and tax services, our local professionals have extensive, specialized experience in many additional areas critical to municipal organizations. We understand municipal organizations. We recognize the unique daily challenges, such as compliance, assurance, budget preparation and funding for expansion of services that the Department faces. Through our team's extensive experience and local resources, we can continue to help you face the challenges and opportunities of today, along with those that will impact your operations tomorrow.

LICENSE TO PRACTICE IN KANSAS

The Firm is licensed to practice in the State of Kansas.

INDEPENDENCE

In accordance with auditing standards generally accepted in the United States of America the Firm affirms independence of the City. The Firm will maintain an independence of mental attitude in all matters related to this engagement and, further, in accordance with the professional ethics established by the American Institute of Certified Public Accountants, the Firm affirms that no member of the Firm has any direct or indirect business or investment relationship with the City and that no member of the Firm has any family relationships with management of the City.

TEAM QUALIFICATIONS

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with *Government Auditing Standards* for each professional practicing in the area of municipal accounting and auditing, if applicable. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of forty hours each year. As required by *Government Auditing Standards*, all municipal audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent Peer Review.

We maintain library facilities which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our nonprofit and governmental clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of engagement.



Our staff participates in activities relating to accounting and reporting issues through our membership and involvement with the following organizations:

1. American Institute of Certified Public Accountants.
2. Kansas Society of Certified Public Accountants.
3. Association of Certified Fraud Examiners.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current accounting and reporting issues. We recognize that our most important product is prompt and effective service. We believe the City should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

Listed below is the audit partner that will be available for your audit services. We anticipate an audit team of three auditors. As mentioned previously, our team members have considerable municipal audit experience. It is our philosophy to staff the audits with the same core team members from one year to the next to provide the most efficiency to the City.

We believe the firm of James Gordon & Associates CPA, P.A. is an excellent choice as your full-service professional accounting provider.



Jacob Kujath, CPA, CFE
AUDIT PARTNER

Jacob joined the firm in 2017. He is a certified public accountant and certified fraud examiner. He is also a QuickBooks pro advisor, has extensive experience auditing and financial statement preparation of not-for-profit organizations. Jacob Served in the Army attended Kansas State University with undergraduate degrees in accounting and finance and Master’s degree in accounting.

CLIENT LIST

One of the Firm's main focus area is the not-for-profit and municipal arena. We work with a wide variety of municipal and not-for-profit organizations in both size and type of service they provide. Listed is a small sample of the municipal and not-for-profit organizations that we work with that a similar to the City.

<u>North Central Regional Planning Commission (Single Audit)</u>	<u>City of Blue Rapids, Kansas</u>	<u>City of Waterville, Kansas</u>	<u>Riley County, Kansas (Single Audit)</u>
<u>City of Ogden, Kansas</u>	<u>City of Marysville, Kansas</u>	<u>Riley County Police Department</u>	<u>Unified School District # 323</u>

REFERENCES

David Ward, City Clerk
City of Ogden, Kansas
(785) 539-0311

Tami Robinson, Riley County
Budget & Finance Officer
(785) 537-6359

Lucinda Holle, City Clerk
City of Marysville, Kansas
(785) 562-5331

Chrystal Busey, City Clerk
City of Blue Rapids, Kansas
(785) 363-7736

Nori Blackburn, City Clerk
City of Waterville, Kansas
(785) 363-2367

Jennifer Reifscheider
Riley County Police Department
(785) 537-2112

Mina Grutzmacher
Unified School District #323
(785) 494-8597

Pepper Roberg, Office Manager
North Central Regional Planning Commission
(785) 738-2218



FEE PROPOSAL

Our goal is to provide high-quality, reliable service at reasonable fees. Our fees are based on estimated hours and hourly rates, determined by each professional's level of experience.

If any items come to our attention which will require additional work, we will inform the City of the problems, why these items are not covered by the normal engagement, and the fees to be charged to resolve the issue. No extra work will be performed or billed without the prior approval of the City. Extra work will be billed at our standard hourly rates.

Our fees including all out-of-pocket costs and travel expenses for the audit described herein, will not exceed the following:

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Audit	\$ 14,200	\$ 14,700	\$ 15,100
Single Audit *	4,100	4,100	4,100
Maximum fee	<u>\$ 18,300</u>	<u>\$ 18,800</u>	<u>\$ 19,200</u>

* The Single Audit fee above anticipates that there will be one major program. If there are additional major programs, our fee for each additional major program is \$3,500. If the City does not meet the Single audit requirement in the year under audit, the Single Audit fee would not be applicable.

PEER REVIEW

James Gordon & Associates CPA, P.A. is enrolled in the AICPA Peer Review Program. The most recent quality control review of the Firm's accounting and auditing practice was conducted for the year ended July 31, 2018. Upon completion of the review the Firm received a peer review rating of pass. See System Review Report attached to this proposal.

ADDITIONAL INFORMATION

Routine telephone calls and communications regarding audit matters are considered an integral part of the audit and are included at no additional charge. If matters arise that will take substantial time to research and report on, we will discuss with you in advance before any work and thus billing would take place. Our billing for such matters usually is charged at our average hourly rate or approximately \$125/hour.

Audit adjustments and their reasons, internal control deficiencies and any other management letter comments will be addressed with management prior to completion of the audit. If the City Council requests, we are prepared to present the audit and its findings at an agreed- upon date.

We expect the City's personnel to assist in the preparation of all audit confirmations, provide general ledger detail and support for all transactions selected for review and testing, be available during audit fieldwork for questions and provide documentation as requested, including bank statements, invoices, and grant agreements. We anticipate 25-35 hours in support from the City Clerk and related staff.



**PROPOSAL TO PROVIDE
AUDIT SERVICES TO THE
CITY OF MARYSVILLE, KANSAS
FOR THE YEARS ENDING
December 31, 2021-2023**

August 16, 2021

**RUSSELL SHIPLEY
Shipley CPA, LLC
PO Box 751193
Topeka, Kansas 66675**

**Russell@ShipleyCPA.com
(785) 760-4898**





Russell Shiple CPA, CFE, CGFM, CGMA
Principal & Managing Director
(785) 760-4898
Russell@ShipleCPA.com

PO Box 751193
Topeka, KS 66675

ShipleCPA.com

August 16, 2021

City of Marysville, Kansas
Austin St. John, City Administrator
209 N. 8th Street
Marysville, Kansas 66508

Dear Mr. St. John,

I am very excited for the opportunity to respond to your request for proposal to provide audit services for the City of Marysville, Kansas (the City) for the years ending December 31, 2021–2023. I am confident that I will show that I have the ideal mix of experience, resources and knowledge needed to deliver proactive, industry-specific service that you deserve. I am prepared to schedule the engagement in order to satisfy the City's timetable for the delivery of draft and final audit and reports, and presentations to the City Council, as directed.

My success has been driven by experience and training in nonprofit and government operations. Shiple CPA, LLC (the Firm) recognizes that its most important product is prompt and effective service of the highest quality. The quality of my service allows me an opportunity to be an integral part of your finance team. I know that communications, expertise, education and audit approach are important factors in the City's relationship with a professional accounting firm.

I believe my commitment to quality and timely service, my locally available range of services, and my depth of not-for-profit and government industry experience will serve you well. My clients deserve only the best, and I deliver nothing less. I place a premium on client relationships, building a high level of trust and commitment to your success. My clients look on me as a valued resource for advice, ideas and solutions. If I am chosen to partner with you, I will use all of my resources to help you succeed.

I appreciate this opportunity to present my Firm for your considerations. If you have any questions about this proposal, please call or email at russell@shiplecpa.com. Included in this proposal are all materials and enclosures required by the RFP. This proposal is a firm and irrevocable offer for a period of three (3) months after the date of this proposal. I look forward to discussing my qualifications with you in further detail.

Very truly yours,

A handwritten signature in blue ink that reads 'Russell E. Shiple'.

Russell E. Shiple
Principal & Managing Director

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INDEPENDENCE

In accordance with auditing standards generally accepted in the United States of America the Firm affirms independence of the City. The Firm will maintain an independence of mental attitude in all matters related to this engagement and, further, in accordance with the professional ethics established by the American Institute of Certified Public Accountants, the Firm affirms that no member of the Firm has any direct or indirect business or investment relationship with the City and that no member of the Firm has any family relationships with management of the City.

LICENSE TO PRACTICE IN KANSAS

The Firm is licensed to practice in the State of Kansas.

PROFILE, FIRM QUALIFICATIONS AND EXPERIENCE

Shipley CPA, LLC (the Firm) is a local firm that serves the accounting needs of Manhattan, Topeka and northeast Kansas. Russell Shipley, the Principal and Managing Director, founded this firm in 2021 to focus solely on auditing and to be the best resource to his clients. The Firm offices in Topeka, Kansas. The Firm currently has one auditor, Russell Shipley, who will be employed on a full-time basis to the City's engagement. The Firm has partnered with another local CPA firm for Quality Control and Concurring Review on audit engagements to ensure the City receives the highest possible quality audit.

Accounting and Auditing

As a government organization, I understand that the Organization operates in a unique business environment – one which requires experienced advisors that will not only look at the financials, but also provide specialized insight and advice on the issues facing your specific industry. I am committed to provide knowledgeable, high-quality services to organizations like the City.

TEAM QUALIFICATIONS

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of my professional staff. The Firm is required to comply with *Government Auditing Standards* for each professional practicing in the area of non-profit accounting and auditing, if applicable. I am committed to follow those standards, which result in quality audit services, including continuing education for all staff of forty hours each year. As required by *Government Auditing Standards*, all non-profit audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent Peer Review.

TEAM QUALIFICATIONS (continued)

I participate in activities relating to accounting and reporting issues through my membership and involvement with the following organizations:

1. American Institute of Certified Public Accountants.
2. Kansas Society of Certified Public Accountants.
3. Association of Certified Fraud Examiners.
4. Association of Government Accountants.
5. Government Finance Officers Association.

Through my participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current nonprofit accounting and reporting issues.

I recognize that my most important product is prompt and effective service. I believe the City should work with its CPA firm throughout the entire year. I am available at any time throughout the year to provide any assistance you may need.

I have been fortunate to start my own Firm to continue to work directly with nonprofit and governmental clients to ensure you always have the same team on your side. Listed below my short bio.

Russell Shipley, CPA, CFE, CGMA, CGFM

PRINCIPAL & MANAGING DIRECTOR



Russell started the Shipley CPA, LLC in 2021. He had previously worked for other firms and has over seventeen years of experience. He is a certified public accountant, a certified fraud examiner, a chartered global management accountant and a certified government financial manager, with extensive experience auditing and financial statement preparation of governmental, not-for-profit and other entities. He has assisted many clients with report presentation, statistical information and review of technical financial statements. Russell is a graduate of Kansas State University with an undergraduate and Master's Degree in accounting. He is a member of the American Institute of Certified Public Accountants, the Kansas Society of Certified Public Accountants, the Association of Certified Fraud Examiners, and the Association of Government Accountants. Russell is licensed to practice as a certified public accountant in Kansas and has met the Yellow Book requirement for continuing education hours in each of the past three years. He has attended AICPA, KSCPA, GFOA and AGA continuing education conferences and seminars on accounting, auditing and reporting for non-profit and governmental entities.

GOVERNMENTAL EXPERIENCE

I have extension experience in a wide array of governmental audit and accounting, including single audit experience. I have had numerous other single audit experiences auditing other governmental and nonprofit organizations in the last three years. The list of City's I have worked with in the past and continue to work with are below. Several of these are comparable in size to the City of Marysville. In addition to the experience noted below, I am also currently part of the **Kansas Municipal Audit & Accounting Guide (KMAAG) Board**.

REFERENCES

Stacie Eiche, City Manager
City of Wamego, KS
(785) 456-9119

David Ward, City Clerk
City of Ogden, KS
(785) 539-0311

Mazi Barnes, City Clerk
City of Ozawkie, KS
(785) 876-2550

Janel Huninghake, City Clerk
City of Centralia, KS
(785) 857-3764

Maurice Cordell, City Manager
City of St. Marys, KS
(785) 437-2354

Candi Temple, City Clerk
City of Auburn, KS
(785) 256-2426

Sarah McKinsey, City Clerk
City of Onaga, KS
(785) 889-4456

Other governmental clients:

Melanie Tuttle, Finance Director
Flint Hills Area Transportation Board
(785) 537-6345
(913) 738-4262 (cell)

Jean Krahn, Executive Director
Kansas Guardianship Program
(785) 587-8555

Stacie Eiche, City Manager
Wamego City Hospital
(785) 456-9119

Joe Hawkins, Fire Chief
Shawnee County Fire District No. 1
(785) 221-6009

AUDIT APPROACH

I will conduct the audits of the financial statements of the City, as of and for the years ended December 31, 2021-2023, in accordance with the following standards:

- Standards established by the American Institute of Certified Public Accountants (AICPA).
- Government Auditing Standards (GAS), issued by the Comptroller General of the United States, if applicable.
- The AICPA industry audit guide.
- Federal, state and local rules and regulations.
- Generally Accepted Auditing Standards (GAAS).
- Kansas Municipal Audit & Accounting Guide (KMAAG).
- Generally Accepted Accounting Principles (GAAP), where applicable.
- Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), where applicable.
- 2 CFR Part 200, Compliance Supplement, where applicable.
- The Single Audit Act of 1984, including amendments in 1996, where applicable.

My audits will be for the purpose of expressing an opinion on the basic financial statement and will include such auditing procedures as considered necessary to accomplish this purpose. I will also provide an “in-relation-to” opinion on any consolidating and individual financial statements and supporting schedules. I anticipate issuing the following reports:

- A report on the fair presentation of the financial statement in conformity with the cash basis of accounting.
- A report on the internal control over financial reporting and on compliance and other matters based on an audit of the financial statement performed in accordance with *Government Auditing Standards*, where applicable.
- An “in-relation-to” report on the schedule of expenditures of federal awards, where applicable.
- A report on compliance for each major federal program and on internal control over compliance, where applicable.

In addition, I will deliver to the City a management letter that will provide written appraisals of its accounting and related systems, if applicable. This letter will identify any control deficiencies, significant deficiencies or material weaknesses that are identified during the audit.

Planning

A successful audit engagement requires the auditor’s understanding of the business environment as well as your understanding of my audit approach and work plan. From the start, I will place an emphasis on detailed and thorough planning and establishing a relationship with the City to ensure timely delivery of my services. I will strive to understand your business, in addition to listening to what you have to say and what your financial statements are telling the reader.

AUDIT APPROACH (continued)

I will make sure that you understand exactly what I am doing at every step of the engagement and that you are ultimately satisfied with the budget, the schedule, and the delivery of my products. At the Firm, I emphasize planning in order to ensure an audit engagement with a minimal level of disruption and maximum results.

The proper analysis and consideration of your risk environment is an important part of this phase. My risk assessment process encompasses:

- An assessment of inherent risks, both at the financial statement and account balance levels.
- An evaluation of internal control structure and the subsequent assessment of control risk.
- An assessment of the effectiveness of analytical procedures in controlling and detecting risk.
- An analysis of business risks.

I will work with the City's financial team to ensure that the audit effort gives proper consideration to the risk environment. To decide how limited audit resources can be utilized in the most cost-effective and efficient manner, there must be a detailed risk assessment of all business activities of the City.

The next step is to develop an audit plan, which includes tailoring audit programs and procedures specific to the City, agreeing on information to be provided by your staff, arranging the exact time of preliminary and final fieldwork, and performing analytical procedures prior to the audit date. This step ensures that all risks have been addressed.

Another important aspect of my audit is a review of the data processing functions. This review gives particular attention to organization, internal controls, systems and programming standards and procedures, operations, master file backup and computer security.

Fieldwork

I assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during fieldwork. My process emphasizes continuous communication with your staff.

As outlined in the risk-based suite of audit standards, my Firm will use a risk-based approach to the audit. My procedures to assess risks and design procedures are as follows:

- Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- Design procedures to test controls if considered necessary.
- Design procedures to test details of account balances and classes of transactions based on risk.

Perform Interim and Year-End Testing

- Perform tests of controls, if considered necessary.
- Perform tests of details of account balances and classes of transactions.
- Evaluate quality and sufficiency of audit evidence and evaluate misstatements.

AUDIT APPROACH (continued)

Reporting

After reviewing the financial statements, notes and supplementary schedules, I will agree the data to my working papers and provide a thorough review of all information by using written Firm standards and checklists. This will verify appropriate presentation and disclosure. I will also, at this time, prepare my management letter that identifies recommendations for improvement, provides required communications to the City's Audit Committee and City Council, and discusses changes in the environment in which the industry operates. Any recommendations or findings will be discussed with management prior to any draft presentation as they are discovered and reviewed. These discussions, along with other communications, will be in person, via Zoom/Teams or over the phone. Email correspondence will also be a main point of communication during the planning and wrap-up phases.

Use of Technology in Audit

I have developed specific, computerized audit programs, allowing us to gain maximum flexibility in designing the audit approach at the lowest possible cost. I have undergone extensive training on the use of these audit techniques and relevant applications of these software programs. I also use software programs to simplify the routine aspects of audit fieldwork. I have incorporated other audit software into the process to perform analyses or analytical procedures on downloaded client files. These steps help to ensure that your audit team spends its time on substantive audit matters, not on routine clerical aspects of the audit.

My use of technology provides significant efficiencies and neatly prepared work papers. In addition to accessing the City's information system, I utilize the following software to generate these efficiencies:

Caseware Working Papers – This paperless audit software utilizes automated workpapers and trial balances. The audit team will remotely access the Firm's servers through a secure link to share and review workpapers in the field or from my office in Topeka. This software allows me to share information and completely eliminates the reproduction costs of a paper audit.

Thomson Reuters Checkpoint – This web-based research tool provides access to the most up to date auditing and accounting standards available. This allows me to research and report results on technical questions to the City in the field as the questions are brought to my attention.

I also use portal technology to share and collaborate documents. Portal technology enables you to log into a secure server to access and upload documents. Here are the benefits of portal:

- Security
- Files containing sensitive information no longer have to be emailed.
- You have a secure login.
 - Instant Delivery via secure email (upload and download).

AUDIT APPROACH (continued)

Other

I will assist the City in the preparation of the financial statements and the draft of the financial statements will be reviewed and discussed with selected Audit Committee and staff members as the City sees fit. I pride myself in being efficient in my work and completing my services in a timely fashion and on time. I love what I do and enjoy the audit world, as it allows me to meet different types of people and learn about different types of organizations that I may not have known about without this opportunity.

I continue to grow both as a Firm and as an individual as I work with more and different types of both organizations and clients. I am glad to provide the same services to your City and are grateful for the opportunity to work alongside the City.

PEER REVIEW

Shipley CPA, LLC is enrolled in the AICPA Peer Review Program. The most recent quality control review of the Firm's accounting and auditing practice will be conducted in 2022 and is due in September 2022 as required by the AICPA Peer Review Program. Any and all firms that Russell Shipley has been associated with in the past have received a peer review rating of Pass.

ADDITIONAL INFORMATION

Routine telephone calls and communications regarding audit matters are considered an integral part of the audit and are included at no additional charge. If matters arise that will take substantial time to research and report on, I will discuss with you in advance before any work and thus billing would take place. Audit adjustments and their reasons, internal control deficiencies and any other management letter comments will be addressed with management prior to completion of the audit. If the City Council requests, I am prepared to present the audit and its findings at an agreed-upon date.

As noted above, Shipley CPA, LLC has partnered with another CPA firm to perform Quality Control and Concurring Review on any and all audits performed. This will ensure the highest level and quality of work to be delivered to the City.

I expect the City's personnel to assist in the preparation of all audit confirmations, provide general ledger detail and support for all transactions selected for review and testing, be available during audit fieldwork for questions and provide documentation as requested, including bank statements, invoices, and grant agreements. I expect the City's personnel to assist and provide information and responses to questions and inquiries in a timely manner in order to expediate the audit processes to ensure the audit is completed in a manner in which is acceptable by both the City and my Firm.

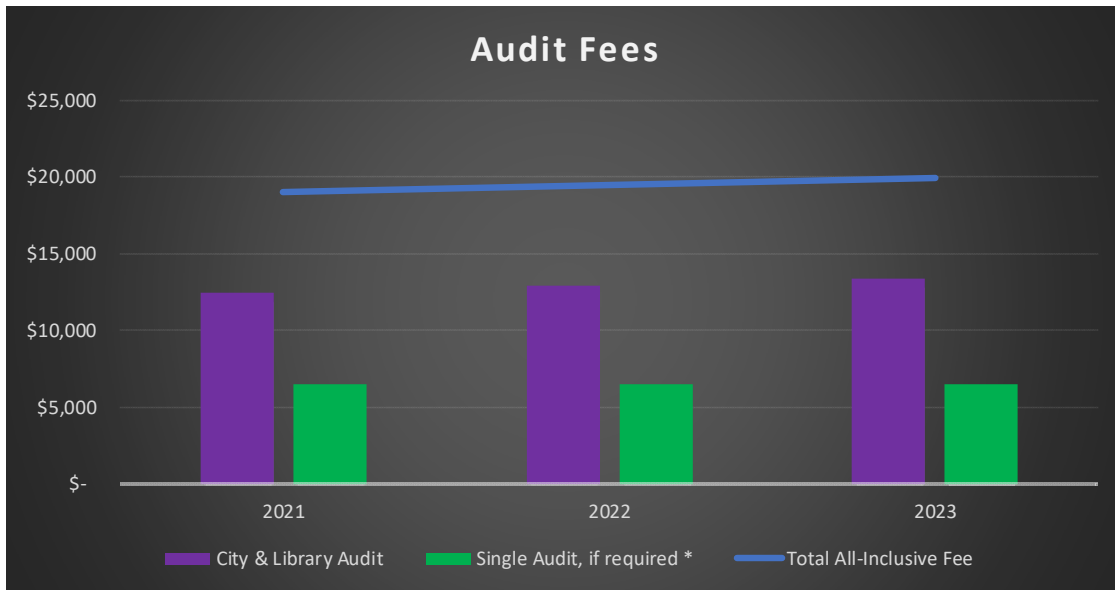
TIMING

I am prepared to schedule the engagement in order to satisfy the City's timetable for the delivery of draft and final audit reports and presentations to the City Council, as directed.

FEES FOR SERVICES

My fees including all out-of-pocket costs and travel expenses for the audit services described herein, will not exceed the following:

	Fees			
	2021	2022	2023	Total
City & Library Audit	\$ 12,500	\$ 12,950	\$ 13,400	\$ 38,850
Single Audit, if required *	6,500	6,500	6,500	19,500
Total All-Inclusive Fee	\$ 19,000	\$ 19,450	\$ 19,900	\$ 58,350



My goal is to provide high-quality, reliable service at reasonable fees. If any items come to my attention which will require additional work, I will inform the City of the problems, why these items are not covered by the normal engagement, and the fees to be charged to resolve the issue. No extra work will be performed or billed without the prior approval of the City. Extra work will be billed at my standard hourly rate.

I expect total hours to be provided by the City would range from 15-25 hours which includes 1-2 days onsite for fieldwork plus pulling any additional support or answering questions based on the audit. If a single audit is required, those hours would increase by approximately 10-15 additional hours. City staff involved in these hours would include the City Clerk, utilities, payroll, accounts payable, Library and Court personnel. A small amount of time will be needed from select City Council members and the City Administrator.

*The Single Audit fee above anticipates that there will be one major program. If there are additional major programs, my fee for each additional major program is \$5,000. If the City does not meet the Single Audit requirement in the year under audit, the Single Audit fee would not be applicable.

CITY OF MARYSVILLE, KANSAS

PROPOSAL FOR AUDIT SERVICES

For Years Ended December 31, 2021, 2022 and 2023

PRESENTED BY:

VARNEY & ASSOCIATES, CPAS, LLC

1501 Poyntz
Manhattan, Kansas 66502



Engagement Partner – April G. Swartz, CPA, CGFM
aswartz@varney.com
785-537-2202

September 7, 2021

LETTER OF TRANSMITTAL
CITY OF MARYSVILLE, KANSAS
September 7, 2021

We are very pleased to be able to submit a proposal for your audit for the years ending December 31, 2021, 2022, and 2023.

SERVICES TO BE PROVIDED

We will perform an annual audit of the financial statement of the City of Marysville, Kansas (the City) for the years ended December 31, 2021, 2022, and 2023, in accordance with generally accepted auditing standards, the *Kansas Municipal Audit and Accounting Guide*, and if applicable, the standards set forth for financial audits in GAO's *Government Auditing Standards*, the provisions of the Single Audit Act of 1984 (now Uniform Guidance), and the AICPA industry audit guide *Audits of State and Local Government Units*.

WHY YOU SHOULD CHOOSE US

We want you to choose us and here are several reasons why our firm is a great choice for your City:

- *Municipal Experience.*
 - Our governmental team works with over 75 governmental entities across the state of Kansas, which makes us one of the most highly skilled accounting firms in the state with the knowledge and know-how to provide superior quality and service to your City. Our team is not involved in tax preparation; therefore, we can start as soon as our clients are ready after year-end. Our team members have extensive experience with Kansas cities, thereby allowing us to offer competitive rates for the highest quality service.
 - April Swartz, Owner, leads our governmental team. She is a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), and held a position as a certified city clerk in Kansas for eight years. April's experience with Kansas governments provides her with the ability to assist you in a variety of areas. Her understanding of governmental accounting and software makes the transition more streamlined. Less time is required by your staff to get our team up to speed.
- *Timeliness.* We would begin fieldwork as soon as you are ready and would provide draft copies no more than thirty-days following fieldwork. The auditor will review the audit draft with city management before the final report is prepared. The final audit report and management letters will be completed and delivered to the City no later than May 15 of each year.
- *Communication.* Our team is available to you all year long to answer questions and we strive to promptly return your phone calls or e-mails within 24 hours.

Varney & Associates, CPAs, LLC offers experience, integrity, confidentiality, and a team that is committed to providing you the best experience. Our Firm is highly regarded within the public accounting profession. Our team of specialized auditors provides value to your organization by offering advice and recommendations on your governmental operations, tools for increasing efficiencies and improving internal controls. We take pride in our work and provide unparalleled and timely service. We strive to maintain continuity in our staff and assign those that are familiar with your organization to promote and maintain long-term relationships. We will make every effort to accommodate your personnel with the timing of the audit. Our dedicated team of accountants will be committed to working with your staff in completing the requested services in a thorough and timely manner. We are very flexible and willing to address any questions during fieldwork and throughout the year. Consultations and assistance throughout the year are **included** in the quoted annual audit fees.

The following proposal outlines the services that we could provide to the City of Marysville, our team, our experience, and our proposed professional fees for this project. As you review the information, please feel free to contact me at 785-537-2202 to discuss any questions that you may have. My email address is aswartz@varney.com. We look forward to working with you.

Sincerely,



April G. Swartz, CPA, CGFM
Varney & Associates, CPAs, LLC

**DETAILED PROPOSAL
CITY OF MARYSVILLE, KANSAS**

September 7, 2021

INDEPENDENCE AND LICENSE

In accordance with guidelines established by the American Institute of Certified Public Accountants (AICPA), and *Government Auditing Standards*, Varney & Associates, CPAs, LLC, affirms that no member of the Firm has any direct or indirect business or investment relationship with the City, and that no member of the Firm has any family or financial relationship with any elected officials, appointed employees, or department heads of the City.

We are independent in all respects to the City of Marysville, Kansas. Additionally, our firm and all assigned staff are properly licensed to practice in Kansas. Our staff have never had any complaints or disciplinary action brought against them by the state board of accountancy or any other regulatory authority.

FIRM PROFILE

Our Firm

Varney & Associates, CPAs, LLC is a full-service public accounting firm located in Manhattan, Kansas. We also have an office in Emporia, Kansas. We currently employ 65 professionals and support staff. We are passionate about Kansas communities and we serve a wide cross section of governments and other organizations. Our largest services areas are governmental entities, community banks and nonprofit organizations.

Our governmental team consists of three partners, two principals, four managers, one senior staff accountant, and three staff accountants. All together, we have a team of thirteen individuals that provide service to governmental organizations. These individuals are not involved in tax preparation; therefore, we are available to you at all times of the year.

Governmental Organization Expertise

Our governmental team serves over 60 governmental entities across the state providing audit, bookkeeping, payroll and consulting services. We also attend continuing education courses targeted specifically at issues that are relevant to organizations like yours. If things are happening in the governmental arena, we know about it and can help you and your organization stay ahead of it. April Swartz is the chair of the Kansas Society of CPAs Governmental and Nonprofit Conference Committee.

Our firm is a member of the AICPA Government Audit Quality Center (GAQC). This membership provides important updates from the Office of Management and Budget (OMB) when changes are made to the compliance supplement publications. Additionally, through this membership we have access to specialized continuing education courses which often are jointly sponsored by the AICPA and representatives from U.S. departments and agencies.

Technology

Our firm is dedicated to our mission of “leading the way to your success” and it is for this reason that our firm’s philosophy is to stay on the cutting edge of available audit software solutions. We use ProSystem fx Audit Engagement software which is cutting edge software available to public accounting firms today. We have an integrated, paperless environment to perform our work on your audit, which allows us to ensure quality service in a timely manner.

Additional Services

We have highly qualified staff who provide services beyond an audit, if needed. These services include budget preparation & assistance, payroll services, and employee benefit audits.

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STAFF QUALIFICATIONS

This engagement will be staffed by three full-time auditors of the governmental team; an engagement partner, a manager and a staff accountant. The engagement will also receive a technical review by a principal of the firm. All staff listed below have met the applicable continuing education requirements. In addition, these staff members deal primarily with KMAAG governmental audits. Although the number of years may not be as high for some staff, the concentration of engagements similar to yours makes us a highly experienced team. The partner-in-charge will be involved in **all** fieldwork and **actively** engaged in **all** aspects of your audit. She is also your primary contact for any other areas of service you may request.



April Swartz, CPA, CGFM [Engagement Partner and Primary Contact]

- April is an Owner of Varney & Associates and has worked with governmental entities since 1983, and specifically auditing those entities for over 25 years.
- She was a Certified Municipal Clerk and worked as a city clerk for nine years.
- April is a member of the Kansas Society of CPAs, the American Institute of CPAs, and the Association of Government Accountants (AGA).
- She graduated from Emporia State University with a Bachelors of Science in Accounting.
- April is a Certified Public Accountant and a Certified Government Financial Manager.
- She is the chair of the KSCPA Governmental Nonprofit Conference Committee
- April specializes in audits of governmental entities, including audits of federal awards.
- Relevant work experience includes the City of Emporia, City of Edgerton, City of Abilene, City of Manhattan, City of Ness City, City of Alma, City of Eskridge, City of Waverly, and many others.



Jessica Lindsley [Manager]

- Jessica joined the firm in 2017 and brings with her 7 years of experience as an auditor at the federal government level.
- She received her Bachelor of Science in Accounting and Finance degree from Washburn University.
- Jessica specializes in audits of governmental entities, including audits of federal awards.
- Relevant work experience includes the City of Emporia, City of Edgerton, City of Abilene, City of Ness City, City of Alma, City of Towanda, City of Leon, and many others.



Taylor Oliver [Senior Staff Accountant]

- Taylor joined the firm in 2018.
- She earned her Bachelor's Degree and Masters Degree in Accounting from Kansas State University.
- Taylor specializes in audits of governmental entities.
- Relevant work experience includes the City of Emporia, City of Edgerton, City of Abilene, City of White City, City of Chapman, City of Towanda, City of Leon, and many others.

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PRIOR AUDIT EXPERIENCE

The following is a list of some of the cities we serve. We serve over 60 governmental clients, including cities, counties, school districts, libraries and water districts. We perform 10 to 15 federal award audits each year. We can provide the complete listing upon request.

City of Easton
City of Alma
City of Edgerton
City of Eskridge
City of Abilene
City of Chapman

City of Ness City
City of Leon
City of Towanda
City of Waverly
City of White City
City of Milford

OUR AUDIT APPROACH

Our audit will consist of four steps: planning, testing, review and reporting.

Planning

The planning phase directs the entire audit process. During the planning process, we will acquire an understanding of the environment in which the City operates. We will gain this understanding through discussions with officials and reviewing budgets, long-range plans, financial systems, legislative and applicable statutes, recent financial statements, organizational structure, prior auditor work papers and reports.

Internal Control Evaluation

During the planning phase, internal controls for significant audit areas will be evaluated. This will include a review through discussions with various staff, observation, and walk through of the processes and controls. This will help direct the risk assessment process and tailoring of audit procedures to be performed during fieldwork. This is called the internal control evaluation.

Analytical Reviews

Our staff is trained in the use of analytical reviews which we utilize to avoid spending significant time examining transactions which have little or no importance to the financial statement as a whole, or which represent minimal risk. We accomplish this through our reviews of the budget and the financial statements looking for unusual trends and results. When an area of importance is revealed through this study, extended audit procedures will be focused on areas of unusual results or potential audit risks.

Risk Assessment

Through information obtained from internal control evaluation, analytical reviews, client discussions and knowledge of client and industry, a risk assessment will be performed to include fraud risk. Audit areas will be reviewed and areas of greater risk will be focused on. This will also guide our audit procedures.

Meet With Organization Staff

During a meeting with the City's staff, we will discuss our audit approach and establish procedures and coordinate the timing of our work. We will provide a list of items needed to complete the audit to City by the end of the year being audited. We will coordinate with staff the days in which the procedures will be accomplished. This process will help the staff to understand the audit process, ascertain what will be expected from them in terms of material and data, and gain the understanding necessary to monitor our progress. This gives you and us great communication and keeps the process very efficient. We will perform as much of the audit as possible prior to coming on site for fieldwork. This lessens the interruptions to city staff during the process. Secondly, the meeting will allow an opportunity to discuss and agree upon financial statement formats and specific reporting requirements. The ultimate objective of this meeting is to allow you to give us specific areas and items that you would like us to focus on during testing.

**DETAILED PROPOSAL
CITY OF MARYSVILLE, KANSAS**

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OUR AUDIT APPROACH, Continued

Finalize the Audit Plan

The results of the above steps will enable us to finalize our audit plan. The procedures we decide to use will allow us to determine if identified controls are functioning properly and which substantive tests we will use.

Testing

Once the audit program is developed, we will conduct compliance tests and substantive tests.

- Compliance testing tells us if controls are functioning as designed. We will also test for compliance with applicable laws, regulations and City policies.
- Substantive tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. The extent of these tests is determined by the results of the compliance testing.

Review

Throughout the audit, the engagement partner and staff compile a list of control deficiencies, weaknesses in internal controls, as well as any helpful recommendations for improvement in your organization. The engagement partner reviews those items and determines which are significant deficiencies and material weaknesses, which are reported in the AU 325 letter. The control deficiencies and/or material weaknesses in internal control will be reported in the communications letter, if applicable. All audits are reviewed by the audit partner assigned to this engagement. This includes a detailed review of every work paper, and a review of the financial statements and related opinions.

Reporting

At the conclusion of our audit of the financial statement, we will provide draft copies of our report and communications and discuss with management. Once approved by management, we will issue our final reports and make them available to your governing body. These reports include (1) the auditor's report to be included with the financial statement, (2) a required communications letter summarizing the results of our audit, (3) and an internal control letter, if applicable, identifying areas of internal control that need improvement. We are available to meet with boards or audit committees either in person or via video or phone conference, as needed.

Technology

Our firm is dedicated to our mission of "leading the way to your success" and it is for this reason that our firm's philosophy is to stay on the cutting edge of available audit software solutions. We use ProSystem fx Audit Engagement software and Knowledge Coach audit software. These are the most prolific audit software packages available to public accounting firms today. With the use of this software, we have an integrated, paperless environment to perform our work on your audit. We also utilize an electronic portal which allows you to send us files safely and securely. Using premium technologies allows us to ensure quality service in a timely manner.

Record Retention Policy

All workpapers are maintained for five years.

Timeliness

We will make every effort to accommodate your personnel with the timing of the audit. Our dedicated team of accountants will be committed to working with your staff in completing the requested services in a thorough and timely manner. We are very flexible and willing to address any questions during fieldwork and throughout the year.

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AUDIT QUALITY CONTROL

We have successfully completed quality reviews every three years as required by law. The Quality Review Program for our firm was successfully completed by an outside review team in August 2020, as required by the American Institute of Certified Public Accountants and Kansas law. A copy of our peer review report is attached. We received a pass rating, which is the highest rating that a public accounting firm may receive. As a result, a letter of comments was not issued. Our firm has never been subject to disciplinary action by either state or federal authorities.

REFERENCES

The following is a list of six cities that we currently serve. We're certain that these individuals can provide you with valuable insight as to why they chose and continue to choose Varney & Associates. Additional references are available upon request.

CLIENT REFERENCES

Sherry Smith
City of Alma
785-765-3922

Marcus Rothchild
City of Abilene
785-263-2550

Karen Kindle
City of Edgerton
913-893-6231

Stephanie Graham
City of Eskridge
785-449-2621

Wanda Gabel
City of Ness City
785-798-2229

Jodie Laidler
City of Leon
316-742-3371

FEES FOR SERVICES

We know that your City is responsible to make every dollar count. By performing a large number of governmental KMAAG audits, we have been able to fine tune our procedures, which results in savings to our clients. We propose the following pricing for your consideration.

Financial Statement Audit	Single Audit, if needed
2021 - \$13,500	\$4,000
2022 - \$13,500	\$4,000
2023 - \$13,500	\$4,000

These fees are all inclusive; there will be **no additional billing** for out-of-pocket expenses, **including travel**. There will also be no additional fees for ongoing consultations throughout the year. We prepare our contracts on a **“not to exceed”** basis which means the price you choose is the maximum annual fee for the duration of the contract. These services will be billed when the products have been delivered. If the need arises requiring the engagement team to render additional services, we would discuss the additional services and the related fees before beginning the work. Our normal rates range from \$90 to \$220 per hour.

LIBERAL
J.H. HAY, CPA
STEPHEN G. RICE, CPA
CRAIG HAY, CPA
DUSTIN ORMISTON, CPA
RODNEY K. HAY, CPA

21 PLAZA DRIVE
P.O. BOX 2707
LIBERAL, KS 67905-2707
(620) 624-8471
FAX (620) 624-9260
HRA@hayrice.com

Report on the Firm's System of Quality Control

October 28, 2020

To the Owners of Varney & Associates, CPA's, LLC
and the Peer Review Committee of the Oklahoma Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Varney & Associates, CPA's, LLC (the firm) in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Varney & Associates, CPA's, LLC in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Varney & Associates, CPA's, LLC has received a peer review rating of *pass*.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

CASH & BUDGET STATEMENT

August 2021

Fund	Begin Bal	Revenue	Expenses	Journal Entries	End Bal	Budget	YTD Rev	YTD Exp	Remaining	% Spent
General*	1,211,213.62	121,339.42	205,901.61	20.00	1,126,671.43	3,273,173	2,248,483.41	1,778,039.93	1,495,133.07	54.32%
Administration			22,073.62			474,562		288,941.83	185,620.17	60.89%
Police			63,812.38			707,297		392,516.50	314,780.50	55.50%
Municipal Court			4,667.50			73,806		32,415.78	41,390.22	43.92%
Fire			3,610.53			542,765		264,524.40	278,240.60	48.74%
Street			33,689.73			455,976		327,426.94	128,549.06	71.81%
Parks			(4,759.24)			194,986		128,087.06	66,898.94	65.69%
Recreation			17,186.66			129,085		57,681.72	71,403.28	44.69%
Cemetery			13,387.88			148,219		90,253.72	57,965.28	60.89%
Traffic Control			3,807.57			50,000		37,323.29	12,676.71	74.65%
Health & Safety			13,328.07			172,689		106,591.21	66,097.79	61.72%
Street Lighting			5,632.99			80,800		46,376.90	34,423.10	57.40%
Forestry			-			2,150		-	2,150.00	0.00%
Airport Maintenance			279.27			17,491		54,373.87	(36,882.87)	310.87%
Transfers			4,000.00			68,000		52,250.00	15,750.00	76.84%
Art Center/Old PD			-			17,200		14,457.49	2,742.51	84.06%
Grants/Gifts			25,164.65			8,500		30,164.65	(21,664.65)	354.88%
Tort Liability			-			128,748		14,507.00	114,241.00	11.27%
Noxious Weed			-			900		-	900.00	0.00%
Water Revenue	487,552.31	94,253.77	122,461.92	(6.00)	459,338.16	1,596,207	579,594.32	831,265.15	764,941.85	52.08%
Sewage Revenue	251,332.96	65,913.93	153,650.12	-	163,596.77	1,000,339	526,012.29	568,504.63	431,834.37	56.83%
Street & Highway	110,174.71	12.73	-	-	110,187.44	115,336	71,557.55	18,765.54	96,570.46	16.27%
Bond & Interest	34,690.61	4.01	-	-	34,694.62	7,140	6,939.73	-	7,140.00	0.00%
Bond & Interest #1	99,111.14	13,261.45	16,234.23	-	96,138.36	321,184	106,160.61	169,443.46	151,740.54	52.76%
Bond & Interest #1A	53,666.20	4,121.20	24,689.78	-	33,097.62	99,647	32,966.41	74,069.34	25,577.66	74.33%
Industrial	194,074.68	22.43	-	-	194,097.11	168,000	26,787.41	2,500.00	165,500.00	1.49%
Library	-	-	-	-	-	211,510	195,522.45	195,522.45	15,987.55	92.44%
Library Employee Benefit	-	-	-	-	-	40,000	34,517.90	34,517.90	5,482.10	86.29%
Swimming Pool Sales Tax	455,534.85	58,160.79	252,280.86	(60.00)	261,354.78	748,576	494,004.77	591,688.49	156,887.51	79.04%
Special Parks and Rec	26,517.13	494.10	-	-	27,011.23	32,629	3,858.02	5,000.00	27,629.00	15.32%
Employee Benefit	296,203.16	48.90	39,529.60	-	256,722.46	683,000	444,167.72	314,573.01	368,426.99	46.06%
Transient Guest Tax	59,202.82	306.81	2,804.60	-	56,705.03	77,066	49,539.02	28,669.74	48,396.26	37.20%
Sales Tax	598,055.27	296,075.01	24,174.44	-	869,955.84	1,683,090	1,141,876.48	407,863.76	1,275,226.24	24.23%
TOTAL	3,877,329.46	654,014.55	841,727.16	(46.00)	3,689,570.85	10,056,897	5,961,988.09	5,020,423.40	5,036,473.60	49.92%

CASH & BUDGET STATEMENT (NON BUDGET FUNDS)

August 2021

Fund	Begin Bal	Revenue	Expenses	Journal Entry	End Bal	YTD Rev	YTD Exp
Airport Revolving	\$ 2,681.88	\$ 0.31	\$ -	\$ -	\$ 2,682.19	\$ 9,875.82	\$ 33,342.25
Sewer Replacement	\$ 966,144.25	\$ 8,444.66	\$ 2,063.60	\$ -	\$ 972,525.31	\$ 318,569.60	\$ 19,245.57
Special Improvement	\$ 239,497.76	\$ -	\$ 5,800.00	\$ -	\$ 233,697.76	\$ 808,000.00	\$ 574,302.24
Economic Development	\$ 36,589.97	\$ 4.08	\$ 2,414.75	\$ -	\$ 34,179.30	\$ 20,032.39	\$ 6,723.15
Fire Equipment Reserve	\$ 227,356.47	\$ 3,026.93	\$ -	\$ -	\$ 230,383.40	\$ 24,466.96	\$ -
Fire Insurance Proceeds	\$ 5,700.00	\$ -	\$ -	\$ -	\$ 5,700.00	\$ 5,700.00	\$ -
Cemetery Endowment	\$ 37,481.62	\$ -	\$ -	\$ -	\$ 37,481.62	\$ -	\$ -
Library Revolving	\$ 8,439.83	\$ 20,000.00	\$ 15,649.18	\$ -	\$ 12,790.65	\$ 120,000.00	\$ 114,415.14
Special Law Enforcement	\$ 5,033.32	\$ 5,325.58	\$ -	\$ -	\$ 10,358.90	\$ 7,342.49	\$ 480.00
Koester Block Maintenance	\$ 56,388.09	\$ 3,153.49	\$ 1,758.64	\$ -	\$ 57,782.94	\$ 46,926.76	\$ 43,563.63
Municipal Equipment Reserve	\$ 425,626.12	\$ 5,961.69	\$ -	\$ -	\$ 431,587.81	\$ 90,368.07	\$ 115,645.50
Capital Improvement	\$ 59,223.03	\$ 1,006.84	\$ -	\$ -	\$ 60,229.87	\$ 8,057.95	\$ 20,368.00
Water Utility Reserve	\$ 645,327.45	\$ 5,074.58	\$ 95,741.25	\$ -	\$ 554,660.78	\$ 41,868.08	\$ 95,741.25
TOTAL NON-BUDGETED	\$ 2,715,489.79	\$ 51,998.16	\$ 123,427.42	\$ -	\$ 2,644,060.53	\$ 1,501,208.12	\$ 1,023,826.73
TOTAL BUDGETED - PG. 1	\$ 4,124,770.02	\$ 511,045.03	\$ 758,485.59	\$ -	\$ 3,877,329.46	\$ 5,307,973.54	\$ 4,178,696.24
GRAND TOTAL	\$ 6,840,259.81	\$ 563,043.19	\$ 881,913.01	\$ -	\$ 6,521,389.99	\$ 6,809,181.66	\$ 5,202,522.97

UTILITY STATEMENT

August 2021

Fund	Month Operating Ratio	YTD Operating Ratio	Current Position	Number of Days*
Water Revenue	0.770	0.697	\$ 459,338.16	105.04
Sewer	0.429	0.925	\$ 163,596.77	59.69

General Fund Monthly Income/Expense Comparison - All figures are unaudited

Month	Year	Beginning Balance	Monthly Receipts	Monthly Expenses	Journal Entries	Year to Date Totals	Ending Balance	Difference
2021								
January	2021	\$816,080	\$966,204	\$131,822		\$131,822	\$1,650,462	\$834,382
February		\$1,650,462	\$88,945	\$269,029	(\$49,862)	\$450,714	\$1,420,515	(\$229,947)
March		\$1,420,515	\$162,497	\$218,514	(\$110,000)	\$779,228	\$1,254,497	(\$166,018)
April		\$1,254,497	\$158,721	\$399,225	(\$10)	\$1,178,463	\$1,013,983	(\$240,514)
May		\$1,013,983	\$94,522	\$183,454		\$1,361,918	\$925,051	(\$88,932)
June		\$925,051	\$539,652	\$167,153		\$1,529,071	\$1,297,550	\$372,499
July		\$1,297,550	\$116,604	\$202,940		\$1,732,011	\$1,211,214	(\$86,336)
August		\$1,211,214	\$121,339	\$205,902	\$20	\$1,937,892	\$1,126,671	(\$84,542)
September								
October								
November								
December								
		Totals	\$2,248,483	\$1,778,040	(\$159,852)	Change in Fund Balance		\$310,591
2020								
January	2020	\$602,122	\$875,342	\$179,278		\$179,278	\$1,298,186	\$696,064
February		\$1,298,186	\$107,057	\$218,222	\$51	\$397,449	\$1,187,072	(\$111,113)
March		\$1,187,072	\$160,834	\$263,863		\$661,312	\$1,084,043	(\$103,029)
April		\$1,084,043	\$101,350	\$354,123		\$1,015,435	\$831,270	(\$252,773)
May		\$831,270	\$75,905	\$150,830	\$453	\$1,165,812	\$756,798	(\$74,472)
June		\$756,798	\$770,479	\$203,745		\$1,369,557	\$1,323,532	\$566,734
July		\$1,323,532	\$98,236	\$220,204		\$1,589,761	\$1,201,564	(\$121,968)
August		\$1,201,564	\$61,207	\$170,377		\$1,760,138	\$1,092,393	(\$109,170)
September		\$1,092,393	\$191,539	\$224,681		\$1,984,820	\$1,059,251	(\$33,142)
October		\$1,059,251	\$145,112	\$149,406		\$2,134,226	\$1,054,958	(\$4,293)
November		\$1,054,958	\$53,384	\$151,226		\$2,285,451	\$957,116	(\$97,841)
December		\$957,116	\$109,308	\$250,394	\$50	\$2,535,795	\$816,080	(\$141,036)
		Totals	\$2,749,754	\$2,536,349	554.06	Change in Fund Balance		\$213,959
2019								
January	2019	\$458,351	\$912,338	\$231,716	\$31,500.00	\$200,216	\$1,170,473	\$712,122
February		\$1,170,473	\$77,034	\$183,144		\$383,360	\$1,064,363	(\$106,110)
March		\$1,064,363	\$147,538	\$222,972		\$606,332	\$988,929	(\$75,434)
April		\$988,929	\$95,982	\$159,006	(\$0.10)	\$765,338	\$925,905	(\$63,024)
May		\$925,905	\$134,724	\$258,474		\$1,023,811	\$802,156	(\$123,749)
June		\$802,156	\$550,376	\$164,726		\$1,188,537	\$1,187,805	\$385,650
July		\$1,187,805	\$94,363	\$194,054	(\$5.00)	\$1,382,592	\$1,088,109	(\$99,696)
August		\$1,088,109	\$92,909	\$278,509		\$1,661,100	\$902,509	(\$185,600)
September		\$902,509	\$179,661	\$165,261		\$1,826,361	\$916,909	\$14,400
October		\$916,909	\$92,490	\$218,126		\$2,044,488	\$791,273	(\$125,636)
November		\$791,273	\$77,468	\$187,152		\$2,231,640	\$681,590	(\$109,684)
December		\$681,590	\$137,533	\$217,001		\$2,448,640	\$602,122	(\$79,468)
		Totals	\$2,592,416	\$2,480,140	\$31,494.90	Change in Fund Balance		\$143,771
2018								
January	2018	\$438,966	\$859,941	\$175,498		\$175,498	\$1,123,409	\$684,443
February		\$1,123,409	\$96,077	\$188,105		\$363,603	\$1,031,381	(\$92,028)
March		\$1,031,381	\$142,444	\$152,636		\$516,240	\$1,021,189	(\$10,192)
April		\$1,021,189	\$103,327	\$254,593		\$770,833	\$869,922	(\$151,267)
May		\$869,922	\$99,902	\$403,414		\$1,174,247	\$566,410	(\$303,512)
June		\$566,410	\$517,812	\$179,827		\$1,354,074	\$904,395	\$337,985
July		\$904,395	\$82,790	\$196,226	(\$106)	\$1,550,299	\$790,853	(\$113,542)
August		\$790,853	\$102,363	\$151,631		\$1,701,930	\$741,586	(\$49,268)
September		\$741,586	\$189,497	\$141,909		\$1,843,839	\$789,173	\$47,588
October		\$789,173	\$109,214	\$157,529		\$2,001,369	\$740,858	(\$48,315)
November		\$740,858	\$77,684	\$227,189		\$2,228,558	\$591,353	(\$149,505)
December		\$591,353	\$86,686	\$219,687		\$2,448,245	\$458,351	(\$133,002)
		Totals	\$2,467,737	\$2,448,245	(\$106)	Change in Fund Balance		\$19,385

Water revenue balances
Monthly Income/Expense Comparisons

Month	Revenue	Expense	Difference	Journal Entry	Year to Date expense	Balance
Jan. 1, 2021 carryover						\$711,102
January	\$62,655	\$54,102	\$8,553	(\$75)	\$54,177	\$719,580
February	\$56,082	\$73,197	(\$17,116)		\$127,374	\$702,464
March	\$69,218	\$60,118	\$9,100		\$187,492	\$711,564
April	\$60,495	\$110,253	(\$49,758)		\$297,745	\$661,806
May	\$67,264	\$192,869	(\$125,605)	(\$12)	\$490,626	\$536,190
June	\$69,890	\$73,462	(\$3,572)		\$564,088	\$532,618
July	\$99,737	\$144,802	(\$45,065)		\$708,890	\$487,552
August	\$94,254	\$122,462	(\$28,208)	(\$6)	\$831,358	\$459,338
September						
October						
November						
December						
Totals	\$579,594	\$831,265				
<i>Variance, Year to Date</i>			(\$251,671)	(\$93)		
<i>Average monthly spread</i>			(\$31,459)			
Jan. 1, 2020 carryover						\$687,849
January	\$61,942	\$52,577	\$9,365	(\$6)	\$52,583	\$697,207
February	\$61,560	\$68,891	(\$7,331)		\$121,474	\$689,876
March	\$62,668	\$136,856	(\$74,188)	(\$6)	\$258,336	\$615,682
April	\$66,881	\$81,845	(\$14,964)	(\$59)	\$340,239	\$600,659
May	\$62,316	\$60,150	\$2,166	\$220	\$400,169	\$603,045
June	\$75,911	\$55,707	\$20,204		\$455,876	\$623,249
July	\$96,939	\$77,239	\$19,699		\$533,116	\$642,948
August	\$93,177	\$56,798	\$36,379		\$589,914	\$679,327
September	\$85,633	\$82,011	\$3,622		\$671,925	\$682,949
October	\$97,581	\$55,036	\$42,545	(\$6)	\$726,967	\$725,487
November	\$80,818	\$63,411	\$17,407		\$790,378	\$742,894
December	\$64,085	\$95,912	(\$31,827)	\$35	\$886,256	\$711,102
Totals	\$909,509	\$886,433				
<i>Variance, Year to Date</i>			\$23,075	\$178		
<i>Average monthly spread</i>			\$1,923			
Jan. 1, 2019 carryover						\$674,248
January	\$69,452	\$96,832	(\$27,380)	\$30,000	\$66,832	\$676,868
February	\$62,111	\$83,651	(\$21,540)	(\$6)	\$150,488	\$655,323
March	\$66,021	\$62,977	\$3,045		\$213,465	\$658,367
April	\$65,474	\$53,944	\$11,530		\$267,409	\$669,897
May	\$73,288	\$62,882	\$10,406		\$330,291	\$680,303
June	\$66,882	\$69,079	(\$2,197)		\$399,371	\$678,105
July	\$79,485	\$81,526	(\$2,042)		\$480,897	\$676,064
August	\$98,029	\$76,211	\$21,817		\$557,108	\$697,881
September	\$77,294	\$55,276	\$22,019	(\$6)	\$612,390	\$719,893
October	\$88,686	\$90,204	(\$1,518)	(\$12)	\$702,606	\$718,363
November	\$70,127	\$81,312	(\$11,185)	\$6	\$783,912	\$707,184
December	\$71,921	\$91,199	(\$19,278)	(\$58)	\$875,169	\$687,849
Totals	\$888,769	\$905,093				
<i>Variance, Year to Date</i>			(\$16,324)	\$29,924		
<i>Average monthly spread</i>			(\$1,360)			
Jan. 1, 2018 carryover						\$861,351
January	\$67,863	\$112,659	(\$44,795)	(\$6)	\$112,659	\$816,550
February	\$58,397	\$64,033	(\$5,636)	(\$6)	\$176,692	\$810,908
March	\$64,425	\$65,200	(\$774)		\$241,891	\$810,134
April	\$59,838	\$89,235	(\$29,397)		\$331,127	\$780,737
May	\$65,520	\$116,827	(\$51,307)	(\$6)	\$447,954	\$729,424
June	\$82,024	\$63,608	\$18,417	(\$6)	\$511,561	\$747,835
July	\$89,651	\$62,787	\$26,864	(\$6)	\$574,348	\$774,692
August	\$98,579	\$64,993	\$33,586		\$639,341	\$808,279
September	\$88,763	\$153,787	(\$65,024)	(\$6)	\$793,128	\$743,249
October	\$76,355	\$149,462	(\$73,107)	(\$39)	\$942,590	\$670,103
November	\$66,377	\$62,715	\$3,661		\$1,005,305	\$673,764
December	\$60,288	\$59,803	\$484		\$1,065,108	\$674,248
Totals	\$878,080	\$1,065,108				
<i>Variance, Year to Date</i>			(\$187,028)	(\$75)		
<i>Average monthly spread</i>			(\$15,586)			

Sewage Revenue Fund
Monthly Income/Expense Comparisons

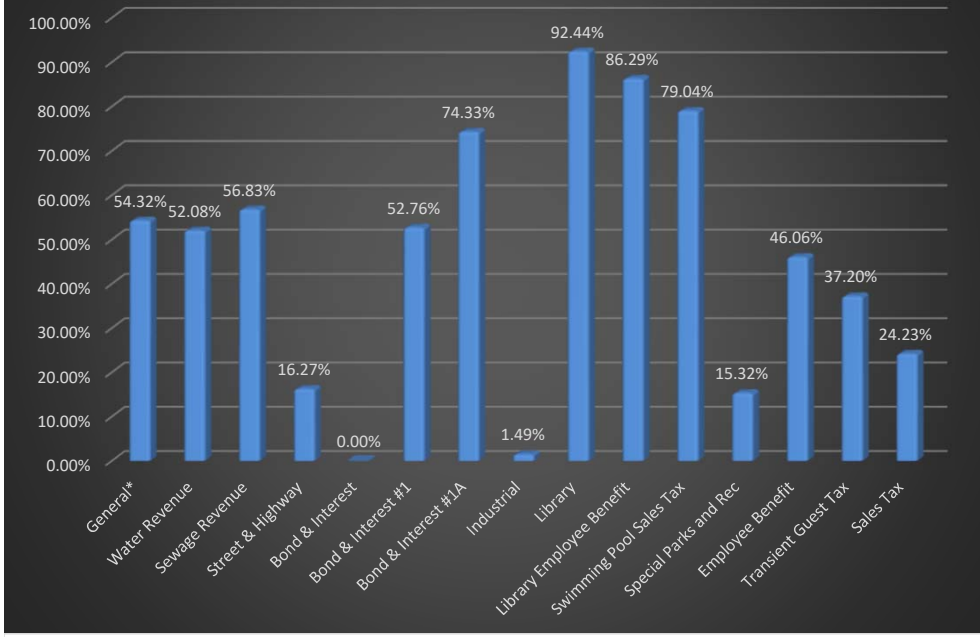
2021						
January 1, 2021 Carryover						\$206,192
January	\$63,964	\$37,387	\$26,577	(\$103)	\$37,490	\$232,666
February	\$58,943	\$75,266	(\$16,323)		\$112,756	\$216,343
March	\$69,589	\$34,939	\$34,651		\$147,695	\$250,993
April	\$65,889	\$80,958	(\$15,068)		\$228,653	\$235,925
May	\$66,568	\$43,620	\$22,948		\$272,273	\$258,873
June	\$64,272	\$43,152	\$21,120		\$315,425	\$279,993
July	\$70,872	\$99,533	(\$28,661)		\$414,958	\$251,333
August	\$65,914	\$153,650	(\$87,736)		\$568,608	\$163,596
September						
October						
November						
December						
Total revenue/expenses	\$526,012	\$568,505				
Variance, Year to Date			(\$42,493)	(\$103)		
Average monthly spread			(\$5,312)			
2020						
January 1, 2020 Carryover						\$322,501
January	\$63,185	\$45,019	\$18,166		\$45,019	\$340,667
February	\$62,159	\$71,940	(\$9,781)		\$116,960	\$330,886
March	\$62,815	\$33,984	\$28,830		\$150,944	\$359,716
April	\$64,532	\$49,354	\$15,178	(\$89)	\$200,387	\$374,805
May	\$60,835	\$34,659	\$26,176	\$226	\$234,820	\$401,207
June	\$66,574	\$33,687	\$32,887		\$268,506	\$434,094
July	\$65,146	\$349,845	(\$284,699)	\$6,727	\$611,625	\$156,122
August	\$68,022	\$44,824	\$23,197		\$656,449	\$179,320
September	\$62,790	\$66,905	(\$4,114)		\$723,354	\$175,205
October	\$69,338	\$40,117	\$29,221		\$763,470	\$204,427
November	\$65,233	\$36,108	\$29,125		\$799,578	\$233,552
December	\$64,730	\$92,098	(\$27,368)	\$8	\$891,668	\$206,192
Total revenue/expenses	\$775,359	\$898,540				
Variance, Year to Date			(\$123,181)	\$6,873		
Average monthly spread			(\$10,265)			
2019						
January 1, 2019 Carryover						\$433,854
January	\$69,001	\$71,348	(\$2,347)	\$35,000	\$69,001	\$466,508
February	\$63,127	\$72,385	(\$9,258)		\$141,386	\$457,250
March	\$68,735	\$46,096	\$22,638		\$187,482	\$479,888
April	\$64,592	\$38,024	\$26,568		\$225,506	\$506,456
May	\$68,996	\$44,004	\$24,992		\$269,511	\$531,447
June	\$61,820	\$61,364	\$456		\$330,875	\$531,903
July	\$65,270	\$46,359	\$18,910		\$377,234	\$550,813
August	\$64,779	\$42,139	\$22,640		\$419,373	\$573,454
September	\$63,538	\$299,455	(\$235,917)		\$718,828	\$337,536
October	\$66,142	\$96,220	(\$30,079)		\$815,049	\$307,458
November	\$58,405	\$62,210	(\$3,805)		\$877,259	\$303,653
December	\$73,594	\$54,687	\$18,907	(\$59)	\$932,005	\$322,501
Total revenue/expenses	\$787,998	\$934,292				
Variance, Year to Date			(\$146,294)	\$34,941		
Average monthly spread			(\$12,191)			
2018						
January 1, 2018 Carryover						\$451,501
January	\$68,470	\$89,257	(\$20,786)		\$89,257	\$430,715
February	\$60,295	\$27,229	\$33,066		\$116,486	\$463,781
March	\$63,396	\$26,055	\$37,341		\$142,541	\$501,122
April	\$61,719	\$47,965	\$13,754		\$190,506	\$514,876
May	\$64,696	\$25,982	\$38,714		\$216,488	\$553,589
June	\$64,727	\$28,911	\$35,815		\$245,399	\$589,405
July	\$65,143	\$25,363	\$39,780		\$270,762	\$629,184
August	\$65,407	\$267,004	(\$201,597)		\$537,766	\$427,587
September	\$66,077	\$25,491	\$40,586		\$563,258	\$468,173
October	\$66,356	\$26,456	\$39,899	(\$50)	\$589,714	\$508,023
November	\$64,863	\$32,885	\$31,978		\$622,599	\$540,001
December	\$63,205	\$169,351	(\$106,147)		\$791,950	\$433,854
Total revenue/expenses	\$774,353	\$791,950				
Variance, Year to Date			(\$17,597)	(\$50)		
Average monthly spread			(\$1,466)			

Sales Tax Fund

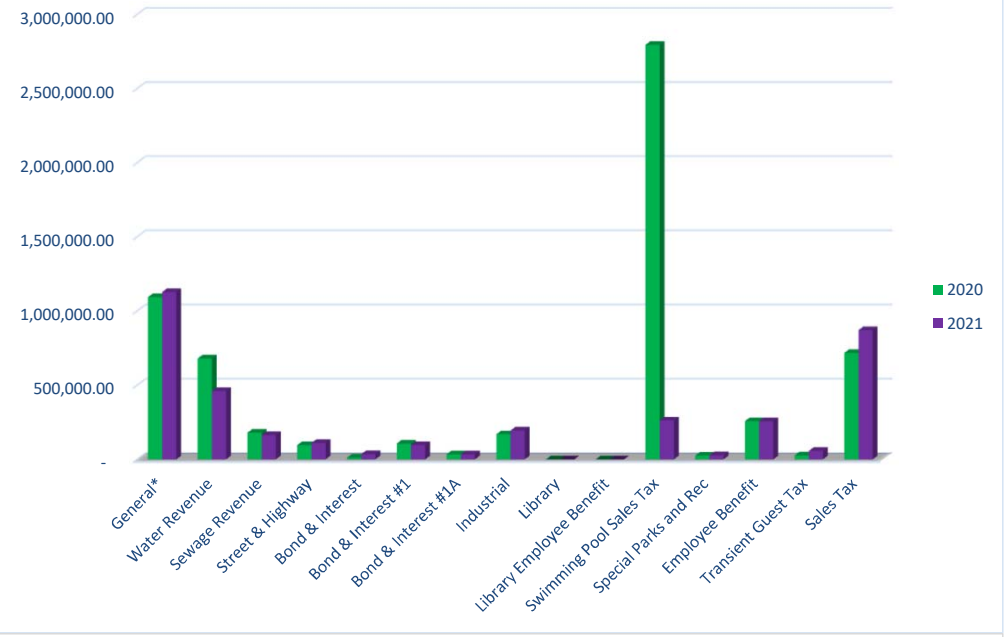
Month	Monthly Income/Expense Comparison						
	Beginning Balance	Monthly Receipts	Monthly Expenses	Journal Entries	Expense To-Date	Ending Balance	Difference
2021							
January	\$895,883	\$89,675	\$32,623		\$32,623	\$952,935	\$57,052
February	\$952,935	\$94,163	\$43,220	\$10,060	\$65,783	\$1,013,938	\$61,003
March	\$1,013,938	\$134,393	\$45,969	(\$770,000)	\$881,752	\$332,362	(\$681,576)
April	\$332,362	\$240,279	\$33,860		\$915,612	\$538,781	\$206,419
May	\$538,781	\$94,529	\$86,023		\$1,001,635	\$547,287	\$8,505
June	\$547,287	\$97,160	\$69,801		\$1,071,436	\$574,646	\$27,359
July	\$574,646	\$95,603	\$72,194		\$1,143,629	\$598,055	\$23,409
August	\$598,055	\$296,075	\$34,174		\$1,177,804	\$859,956	\$261,901
September							
October							
November							
December							
	Totals	\$1,141,876	\$417,864	-\$759,940	Change in Fund Balance		-\$35,927
2020							
January	\$595,432	\$81,947	\$31,268		\$31,268	\$646,111	\$50,679
February	\$646,111	\$90,829	\$31,070		\$62,339	\$705,870	\$59,759
March	\$705,870	\$73,659	\$37,463		\$99,802	\$742,066	\$36,196
April	\$742,066	\$77,335	\$82,442		\$182,243	\$736,959	(\$5,106)
May	\$736,959	\$80,750	\$102,063		\$284,307	\$715,646	(\$21,313)
June	\$715,646	\$88,815	\$206,290		\$490,597	\$598,171	(\$117,475)
July	\$598,171	\$85,544	\$33,543		\$524,139	\$650,172	\$52,001
August	\$650,172	\$97,320	\$30,913		\$555,053	\$716,579	\$66,407
September	\$716,579	\$85,215	\$35,990		\$591,043	\$765,804	\$49,225
October	\$765,804	\$87,491	\$37,327		\$628,370	\$815,968	\$50,164
November	\$815,968	\$120	\$41,223		\$669,593	\$774,864	(\$41,104)
December	\$774,864	\$167,287	\$46,268		\$715,861	\$895,883	\$121,019
	Totals	\$1,016,312	\$715,861	\$0.00	Change in Fund Balance		\$300,451
2019							
January	\$793,442	\$329	\$53,896		\$53,896	\$739,875	(\$53,567)
February	\$739,875	\$169,652	\$55,779		\$109,674	\$853,748	\$113,873
March	\$853,748	\$70,032	\$44,350		\$154,025	\$879,430	\$25,682
April	\$879,430	\$72,379	\$46,618		\$200,643	\$905,191	\$25,761
May	\$905,191	\$78,733	\$29,890		\$230,533	\$954,034	\$48,843
June	\$954,034	\$85,285	\$37,299		\$267,832	\$1,002,019	\$47,985
July	\$1,002,019	\$84,997	\$607,712		\$875,544	\$479,304	(\$522,715)
August	\$479,304	\$82,389	\$102,196		\$977,740	\$459,497	(\$19,808)
September	\$459,497	\$88,262	\$87,797		\$1,065,538	\$459,961	\$465
October	\$459,961	\$77,368	\$42,851		\$1,108,388	\$494,478	\$34,517
November	\$494,478	\$81,425	\$30,969		\$1,139,358	\$544,934	\$50,455
December	\$544,934	\$83,396	\$32,898		\$1,172,256	\$595,432	\$50,499
	Totals	\$974,246	\$1,172,256	\$0	Change in Fund Balance		(\$198,010)
2018							
January	\$790,693	\$79,382	\$84,251		\$84,251	\$785,823	(\$4,869)
February	\$785,823	\$85,465	\$40,969		\$125,220	\$830,319	\$44,496
March	\$830,319	\$76,849	\$32,938		\$158,158	\$874,231	\$43,912
April	\$874,231	\$74,413	\$65,151		\$223,310	\$883,493	\$9,262
May	\$883,493	\$86,532	\$37,351		\$260,661	\$932,673	\$49,181
June	\$932,673	\$80,468	\$48,363		\$309,024	\$964,778	\$32,104
July	\$964,778	\$379,919	\$60,164		\$369,188	\$1,284,532	\$319,755
August	\$1,284,532	\$88,873	\$33,657		\$402,844	\$1,339,749	\$55,217
September	\$1,339,749	\$77,708	\$42,833		\$445,677	\$1,374,624	\$34,875
October	\$1,374,624	\$87,481	\$612,054		\$1,057,731	\$850,051	(\$524,573)
November	\$850,051	\$74,665	\$87,375		\$1,145,107	\$837,341	(\$12,710)
December	\$837,341	\$79,503	\$123,402		\$1,268,509	\$793,442	(\$43,899)
	Totals	\$1,271,258	\$1,268,509	\$0	Change in Fund Balance		\$2,749

Monthly Summary

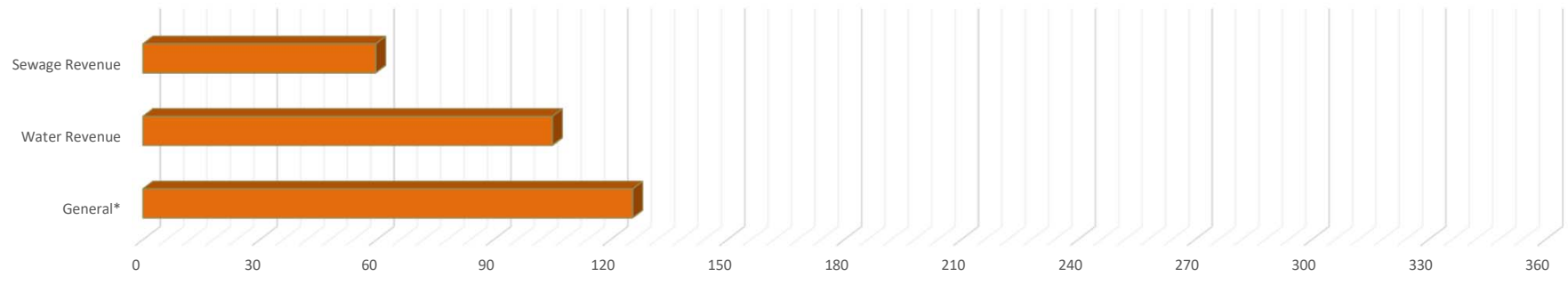
% Spent of Budget



August Ending Balance Comparisons



Number of Days Cash on Hand (Not Considering Reserves)



Project	Date approved or agreement date	Estimated project cost (includes engineering)	Funding source	Expenses to date or Amount earned per contract	Notes
Street Replacement - 12th Street Next to High School		\$107,000.00	Sales Tax Fund	\$0.00	Completed
CIPP 2021		\$189,357.50	Sewer Revenue/Sewer Reserve	\$174,085.15	Completed
Water Line Replacement		\$444,175.00	Water Revenue/Water Reserve	\$295,971.00	Under Construction
ADA Ramps/Curb and Gutter		\$104,360.00	Sales Tax Fund	\$0.00	Under Construction
New Fire Station		\$1,384,565.00	General Fund/CDBG/Financing	\$777,044.24	Under Construction
Airport Road and Parking Lot		\$676,000.00	FAA Entitlements	\$78,125.00	Accepted Bid from AHRS
Art Center - Window Rehab		\$14,000.00	General Fund	\$14,000.00	Complete
11th Road		\$217,813.00	Sales Tax Fund	\$0.00	Accepted Bid from Inline
Totals		\$3,030,270.50		\$1,339,225.39	

Future Potential Projects

Geometric Improvement: 11th Road and US 36	Access Management
Stop Light Sensors	\$120,000.00 Temp Note and/or KDOT Funding
Projects identified but not funded	
CCLIP Pavement Reconstruction 10th St	\$1,306,589.00 Temp Note and KDOT Funding 10th Street - Spring to Jackson
7th Street Corridor	\$2,000,000.00 Transportation Alternative Grant
Geometric Improvement: Hwy 77 and US 36	\$672,375.00 KDOT Funding
Geometric Improvement: 12th Rd and US 36	Access Management