

CITY OF ALTAMONT CITY COUNCIL AGENDA

Mayor Richard Hayward

Councilmembers: Craig Carnahan, Ben Cochran, Raymond Coffey, Jeff Garretson, and Paul Souders

May 27, 2021

7:00 PM Regular Meeting

CALL TO ORDER

PLEDGE OF ALLEGIANCE & PRAYER

MINUTES - Regular meeting of May 13, 2021

INVOICES - \$11,576.77

CITIZENS & GUESTS

- A. Lizzy and Tanner Smith – Parsons Dolphins Swim Team
- B. Johnny Sandusky – Donation to Flag Day Cook-off

DEPARTMENT REPORTS

- A. City Administrator

ORDINANCES/RESOLUTIONS /PROCLAMATIONS

- A. Ordinance 626 to repeal Ordinance 148

OLD BUSINESS

- A. Painted Crosswalks
- B. Old Fire Department Building

NEW BUSINESS

- A. Parsons Dolphins Swim Team use of Pool
- B. Donation to Flag Day Cook-off
- C. Audit
 - a. Audit Presentation -Jarred, Gilmore, & Phillips
- D. 2500 HD Chevy for Utility Department - \$39,500
- E. Resignation of Deputy Clerk Position
- F. Cancellation of Credit Card for Brian Sinclair and Maximus Brumback
- G. Energy Crisis Review Committee
- H. Excess Payment to Kansas Treasurer Low Interest Loan - \$230,000
- I. Employee Appreciation Pool Party/ Barbeque

COMMUNICATION

- A. Closed May 31, 2021 in observance of Memorial Day.
- B. Fishing Derby –June 5th
- C. Flag Day – June 12th

EXECUTIVE SESSION

ADJOURNMENT



MINUTES
CITY OF ALTAMONT
May 13, 2021

REGULAR MEETING	The meeting was called to order at 7:00 PM with Mayor Richard Hayward presiding. Mayor Hayward opened the meeting with the Pledge of Allegiance and Councilmember Souders led the prayer. Councilmembers present: Craig Carnahan, Ben Cochran, Raymond Coffey and Paul Souders.
MINUTES	Councilmember Cochran moved and Carnahan seconded to accept the minutes of the April 22, 2021 meeting. Motion carried.
INVOICES	Councilmember Cochran moved and Carnahan seconded to pay the invoices in the amount of \$45,352.30. Motion carried.
FLAG DAY	<p>Teresa Kohler, with the Flag Day Committee, got a late start on the event due to not knowing if Covid would allow for it. Ms. Kohler would like to hold Flag Day downtown on Saturday, June 12. There will be vendors, kid’s games, a bean feed, bags tournament and possibly a BBQ cook-off. Ms. Kohler isn’t sure if she will have time to do the parade. She is looking into some local bands for the evening. Ms. Kohler would like to block off two blocks on Huston. Mayor Hayward asked about doing a free swim that day.</p> <p>Councilmember Cochran moved and Carnahan seconded to allow Flag Day to close Huston Street from 4th to 6th on June 12 from 7 AM to 10 PM. Motion carried.</p> <p>Councilmember Carnahan moved and Cochran seconded to approve a free swim from 2 to 4 PM on June 12. Motion carried.</p>
CITY ADMINISTRATOR	<p>Report written by Audree Aguilera. Natural gas/energy crisis – agreement with State of Kansas for low-interest loan. Review of gas purchasing agent and contract with KMGa. The draft of the personnel handbook is complete; reviewed with department heads and EMC Insurance. Once the personnel handbook is approved, Audree will begin the update and development of a pay plan; this will update job descriptions and pay structure. USDA Loan for fire truck in final stages; funds are now available. GO Bond with Bond Counsel Gilmore and Bell for approval tonight. Fire Truck is anticipated to arrive in November. Data entry of open cases into new court software. Departments have budget worksheets; due May 28. iPad arrived from Wave Wireless; they will be here the end of this week or next to set up the new sound system. The City of Altamont is anticipated to receive \$142,622 from the American Rescue Plan; attended a webinar last week. Funds can be used on sewer/water investments, Covid and economic development. First half will be sent by the end of the month. Second half in May 2022. Audree has an estimate for a study of our lagoon/sewer system. Swings are ordered for the Lake. Working on draft of towing policy. Attended the CDBG annual workshop in Parsons. Audree will begin the Housing Assessment Tool (HAT) and Low to Moderate Income (LMI) Survey in the coming months; this will open a variety of housing, infrastructure and other grant funds for future projects. Upcoming items/project – Electric fund tabled to May 13th.</p> <p>Councilmember Souders stated this was the most detail personnel manual he has ever seen. He thanked Audree for all of her work on the personnel manual. The Fund Status Report was presented to Council. Payments were made for the energy crisis.</p>
PAINTED CROSSWALKS	Audree talked to the department heads about getting quotes for a company to seal and paint Huston. Brad Myers recommended getting it sealed to help maintain it. Audree would like to see it sealed before we painted.
OLD FIRE BUILDING	Nothing at this time.
APPOINTMENTS	<p>Mayor Hayward made the following appointments:</p> <p>City Administrator – Audree Aguilera. Councilmember Cochran moved and Carnahan seconded to approve Audree Aguilera to the City Administrator position. Motion carried.</p> <p>City Clerk – LeaAnn Myers. Councilmember Cochran moved and Carnahan seconded to approve LeaAnn Myers to the City Clerk position. Motion carried.</p> <p>City Treasurer – Maximus Brumback. Councilmember Cochran moved and Carnahan seconded to approve Maximus Brumback to the City Treasurer position. Motion carried.</p> <p>City Superintendent – Brad Myers. Councilmember Cochran moved and Carnahan seconded to approve Brad Myers to the City Superintendent position. Motion carried.</p> <p>Chief of Police – Michael Shields. Councilmember Cochran moved and Carnahan seconded to approve Michael Shields to the Chief of Police position. Motion carried.</p> <p>Fire Chief – Bryson Shaffer. Councilmember Cochran moved and Carnahan seconded to approve Bryson Shaffer to the Fire Chief position. Motion carried.</p> <p>City Attorney – Stephen Jones. Councilmember Cochran moved and Carnahan seconded to approve Stephen Jones to the City Attorney position. Motion carried.</p> <p>City Judge – Brian Johnson. Councilmember Cochran moved and Carnahan seconded to approve Brian Johnson to the City Judge position. Motion carried.</p>

MINUTES
CITY OF ALTAMONT
May 13, 2021
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APPOINTMENTS	<p>Official Newspaper – Labette Avenue. Councilmember Cochran moved and Carnahan seconded to approve Labette Avenue as the Official Newspaper. Motion carried.</p> <p>Official Depository – Labette Bank. Councilmember Cochran moved and Carnahan seconded to approve Labette Bank as the Official Depository. Motion carried.</p> <p>Designated Health Provider – Labette Health. Councilmember Carnahan moved and Souders seconded to approve Labette Health as the Designated Health Provider. Cochran abstained. Motion carried.</p>
GO BOND	<p>Resolution #284 was presented to Council for the GO Bond for the purchase of the new fire truck.</p> <p>Councilmember Carnahan moved and Cochran seconded to approve Resolution #284 for fire truck purchase. Motion carried.</p>
PERSONNEL HANDBOOK	<p>An updated personnel handbook was presented to Council. Audree is looking at changing the way the utility department is paid based on qualifications within a pay plan. The personnel manual details how the hiring process works, updated drug testing, federal and State regulations and laws. Employee benefits were included and added an employee assistance program.</p> <p>Councilmember Carnahan moved and Cochran seconded to approve the Personnel Handbook as presented. Motion carried.</p>
ORDINANCE #148	<p>Councilmember Cochran moved and Carnahan seconded to appeal Ordinance #148 pertaining to vacation for City employees. Motion carried.</p>
MENTAL HEALTH	<p>An employee assistance program agreement was presented to Council between Labette County Mental Health Services and the City of Altamont.</p> <p>Councilmember Carnahan moved and Cochran seconded to approve the Employee Assistance Program Agreement with Labette County for Mental Health Services. Motion carried.</p>
LOW INTEREST LOAN	<p>The Low Interest Loan Agreement was presented to Council for the gas crisis.</p> <p>Councilmember Cochran moved and Carnahan seconded to approve the Low Interest Loan Agreement between the Kansas State Treasurer and the City of Altamont. Motion carried.</p> <p>Audree asked Council what they would like to do moving forward in regards to gas purchasing. Mayor Hayward would like to look at the existing contract for updates and also possibly looking into other buyers. Audree suggested forming a committee to look at additional options. Council would like to possibly have an unbiased consultant. Councilmember Cochran would like a KMGa representative to attend Council to answer questions. Audree will look into creating a committee to look at future gas purchasing. KMGa will have a board meeting with some updates.</p>
LINEMAN SERVICES	<p>Audree presented an engineering estimate from Allgeier, Martin and Associates, Inc. to look over our electric system. Audree stated we need to look over the electric system so we can use it for development. In regards to the rate study, Audree wants to push for the rate increase at the end of the year for upgrades. Audree stated we don't have the funds for an electrical study at this time. She is hoping to do it next year. Councilmember Souders stated we need upgrades for the sewer and electric. Audree stated we need rate increases for sewer and electric, and would like to do a rate study for the sewer.</p> <p>Audree stated the City has paid about half of the electric loan within our funds and about \$250,000 back to the loan for the gas. By paying ahead it will reduce our payments and interest. Councilmember Carnahan asked how Audree will prioritize repaying the loan payment versus repaying our funds. Audree stated we have already replaced the funds for the electric. Gas funds go towards the loan while the electric funds go to the capital improvement fund. Audree thinks we could have the gas paid back in about 4 years. The electric fund is in decent shape. Audree applauded Council for the hard decisions dealing with the gas payment plans.</p>
THANK YOU	<p>Audree received a thank you from Liz Finley for allowing her to talk to Council.</p>
MEMORIAL DAY	<p>The City Office will be closed May 31, 2021 in observation of Memorial Day.</p>
RUMMAGE SALES	<p>Rummage sales are set for Saturday, May 22.</p>
ADJOURNMENT	<p>Councilmember Carnahan moved and Cochran seconded to adjourn the Council meeting at 8:35 PM. Motion carried.</p>

DATE

LeaAnn Myers, City Clerk

Approved Invoices by Vendor Name- Summary

City of Altamont

Vendor Invoice	PO	Description	Account Description	Invoice Amt
Als Fitness Center (79500)				
Als-5		Als Fitness	Benefits	\$10.00
Als-5		Als Fitness	Benefits	\$30.00
Als-5		Als Fitness	Benefits	\$10.00
Als-5		Als Fitness	Benefits	\$6.00
Als-5		Als Fitness	Benefits	\$6.00
Als-5		Als Fitness	Benefits	\$6.00
Als-5		Als Fitness	Benefits	\$6.00
Als-5		Als Fitness	Benefits	\$6.00
Als-5		Als Fitness	Contractual	\$55.00
Als-5		Als Fitness	Benefits	\$20.00
Subtotal for Vendor Als Fitness Center :				\$155.00
ALTAMONT FLAG DAY (526)				
ALTAMONT		Flag Day Donations	Contractual	\$100.00
ALTAMONT		Flag Day Donations	Contractual	\$100.00
ALTAMONT		Flag Day Donations	Contractual	\$100.00
ALTAMONT		Flag Day Donations	Contractual	\$100.00
ALTAMONT		Flag Day Donations	Contractual	\$100.00
Subtotal for Vendor ALTAMONT FLAG DAY :				\$500.00
ALTAMONT RECREATION COMMISSION (160)				
052021		Tax Distribution	Contractual	\$3,001.29
Subtotal for Vendor ALTAMONT RECREATION COMMISS				\$3,001.29
CenturyLink (2111)				
Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$58.00
Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$61.24
Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$55.00
Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$55.00
Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$55.00
Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$55.00

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City of Altamont

Vendor	Invoice	PO	Description	Account Description	Invoice Amt
CenturyLink (2111)					
	Century Link-7		phone bill	Bldg Cost/ Utilities/ Phone	\$55.00
	Century Link-7		phone bill	Contractual	\$55.00
Subtotal for Vendor CenturyLink :					\$449.24
Cintas Corporation (79547)					
	8405141260		First Aid Cabinet Restock	Commodities	\$33.73
	8405141260		First Aid Cabinet Restock	Commodities	\$33.75
	8405141260		First Aid Cabinet Restock	Commodities	\$33.73
	8405141260		First Aid Cabinet Restock	Commodities	\$33.73
	8405141260		First Aid Cabinet Restock	Commodities	\$33.73
Subtotal for Vendor Cintas Corporation :					\$168.67
CNH INDUSTRIAL RETAIL ACCOUNTS (79977)					
	CNH Industrial-4		Case Compact Tractor payment	Contractual	\$952.01
Subtotal for Vendor CNH INDUSTRIAL RETAIL ACCOUNT					\$952.01
Credit Card MasterCard 0547 (1251)					
	06122021		Work Pants	Commodities	\$65.96
	06122021		Work Pants	Commodities	\$65.96
	06122021		Work Pants	Commodities	\$65.96
	06122021		Work Pants	Commodities	\$65.96
	06122021		Work Pants	Commodities	\$65.96
Subtotal for Vendor Credit Card MasterCard 0547 :					\$329.80
Credit Card VISA 4817 (80197)					
	06122021		PD Academy Fuel and Food	Training/ Conference/ Dues	\$33.77
Subtotal for Vendor Credit Card VISA 4817 :					\$33.77
Credit Card VISA 5749 (2447)					
	6122021		Certified Mail and USB Flash Drives	Commodities	\$98.90
	6122021		Certified Mail and USB Flash Drives	Contractual	\$8.70

Approved Invoices by Vendor Name- Summary

City of Altamont

Vendor Invoice	PO	Description	Account Description	Invoice Amt
Credit Card VISA 5749 (2447)				
Subtotal for Vendor Credit Card VISA 5749 :				\$107.60
Credit Card VISA 6275 (79532)				
06122021		CPM food and lodging	Training/ Conferences/ Dues	\$363.38
06122021		CPM food and lodging, Concrete barriers for lake,	Commodities	\$170.00
Subtotal for Vendor Credit Card VISA 6275 :				\$533.38
Credit Card VISA 6697 (80098)				
06122021		Food for CDBG Training, and Senator Social	Training/ Conferences/ Dues	\$11.45
06122021		Food for CDBG Training, and Senator Social	Commodities	\$28.67
Subtotal for Vendor Credit Card VISA 6697 :				\$40.12
Credit Card VISA 7356 (80202)				
06122021		Fuel and Food for PD Academy	Training/ Conference/ Dues	\$460.47
Subtotal for Vendor Credit Card VISA 7356 :				\$460.47
D GERBER COMMERCIAL POOL PRODUCTS				
21137		Hydrostatic Relief Valve	Commodities	\$82.13
Subtotal for Vendor D GERBER COMMERCIAL POOL PR				\$82.13
Fastenal (523)				
58403		15 Pc 135 Job Dr Set	Commodities	\$64.00
Subtotal for Vendor Fastenal :				\$64.00
gWorks (80203)				
15417		Intial Set Up and Annual License	Contractual	\$2,950.00
Subtotal for Vendor gWorks :				\$2,950.00
HIGHER CALLING TECHNOLOGIES LLC (691)				
HigherCalling Server-6		Server Backup	Contractual	\$10.95
HigherCalling Server-6		Server Backup	Contractual	\$32.85
HigherCalling Server-6		Server Backup	Contractual	\$54.75
HigherCalling Server-6		Server Backup	Contractual	\$32.85

Approved Invoices by Vendor Name- Summary

City of Altamont

Vendor Invoice	PO	Description	Account Description	Invoice Amt
HIGHER CALLING TECHNOLOGIES LLC (691)				
HigherCalling Server-6		Server Backup	Contractual	\$10.95
HigherCalling Server-6		Server Backup	Contractual	\$76.65
Subtotal for Vendor HIGHER CALLING TECHNOLOGIES				\$219.00
Hockett's Auto & Diesel LCC (80059)				
1327		Oil and filter	Vehicle	\$60.51
Subtotal for Vendor Hockett's Auto & Diesel LCC :				\$60.51
HUGO'S INDUSTRIAL SUPPLY (740)				
261077		center pulls, spray bottles, cleaning baskets, cleaning cart	Commodities	\$157.98
261077		center pulls, spray bottles, cleaning baskets, cleaning cart	Commodities	\$157.98
261077		center pulls, spray bottles, cleaning baskets, cleaning cart	Commodities	\$157.98
261077		center pulls, spray bottles, cleaning baskets, cleaning cart	Commodities	\$158.00
261077		center pulls, spray bottles, cleaning baskets, cleaning cart	Commodities	\$157.98
Subtotal for Vendor HUGO'S INDUSTRIAL SUPPLY :				\$789.92
Labette Avenue (100)				
2021		Annual Subscription	Contractual	\$47.00
Subtotal for Vendor Labette Avenue :				\$47.00
Labette Hardware (79848)				
2105090445		Set impact duty driver bit 74 pc	Commodities	\$54.99
Subtotal for Vendor Labette Hardware :				\$54.99
LeaAnn Myers (1373)				
052021		Mileage to CPM, Food for CPM, Drawer pulls for office	Training/ Conferences/ Dues	\$179.26
052021		Mileage to CPM, Food for CPM, Drawer pulls for office	Commodities	\$56.24
Subtotal for Vendor LeaAnn Myers :				\$235.50
MIKE CARPINO FORD PARSONS (80041)				
5102021		Job 03983 Shop Supplies	Commodities	\$2.63
Subtotal for Vendor MIKE CARPINO FORD PARSONS :				\$2.63

Approved Invoices by Vendor Name- Summary

City of Altamont

Vendor	Invoice	PO	Description	Account Description	Invoice Amt
POSTMASTER (1660)					
	Post Master-6		Postage	Contractual	\$35.00
	Post Master-6		Postage	Contractual	\$25.00
	Post Master-6		Postage	Contractual	\$35.00
	Post Master-6		Postage	Contractual	\$35.00
	Post Master-6		Postage	Contractual	\$35.00
	Post Master-6		Postage	Contractual	\$35.00
Subtotal for Vendor POSTMASTER :					\$200.00
Verizon (83)					
	Verizon-6		Cell Phone Bill	Bldg Cost/ Utilities/ Phone	\$139.74
Subtotal for Vendor Verizon :					\$139.74

Approved Invoices by Vendor Name- Summary

City of Altamont

Vendor Invoice	PO	Description	Account Description	Invoice Amt
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Grand Total: \$11,576.77

Approved Invoices - Fund/Dept. Totals

Fund	Fund Total	Fund Name
01 General Fund		
01 General Government	\$979.97	
02 Gen Police	\$1,045.07	
03 General Court	\$2,975.00	
04 General Fire	\$167.98	
05 General Park	\$157.98	
11 Municipal Pool	\$82.13	
	\$5,408.13	
03 Municipal Equipment Reser		
00 NonDepartmental	\$952.01	
	\$952.01	
04 Library		
00 NonDepartmental	\$10.00	
	\$10.00	
05 Recreation		
00 NonDepartmental	\$3,001.29	
	\$3,001.29	
09 Lake Fund		
00 NonDepartmental	\$383.00	
	\$383.00	
50 Water Utility Fund		

Approved Invoices by Vendor Name- Summary

City of Altamont

Vendor Invoice	PO	Description	Account Description	Invoice Amt
	00	NonDepartmental	\$395.17	
			\$395.17	
	51	Electric Utility Fund		
	00	NonDepartmental	\$430.33	
			\$430.33	
	52	Gas Utility Fund		
	00	NonDepartmental	\$328.54	
			\$328.54	
	53	Sewer Utility Fund		
	00	NonDepartmental	\$306.64	
			\$306.64	
	54	Sanitation Utility Fund		
	00	NonDepartmental	\$306.66	
			\$306.66	
	65	Al's Fitness Center		
	00	NonDepartmental	\$55.00	
			\$55.00	
		Grand Total:	\$11,576.77	

AP Check Register (APLT43)**City of Altamont**

	Check No	Check Date	Vendor No	Vendor Name	Check Amount
Bank No:	1	Account:	006572		
	34642	5/27/2021	79500	Als Fitness Center	\$155.00
	34643	5/27/2021	526	ALTAMONT FLAG DAY	\$500.00
	34644	5/27/2021	160	ALTAMONT RECREATION COMMISSION	\$3,001.29
	34645	5/27/2021	2111	CenturyLink	\$449.24
	34646	5/27/2021	79547	Cintas Corporation	\$168.67
	34647	5/27/2021	79977	CNH INDUSTRIAL RETAIL ACCOUNTS	\$952.01
	34648	5/27/2021	1251	Credit Card MasterCard 0547	\$329.80
	34649	5/27/2021	80197	Credit Card VISA 4817	\$33.77
	34650	5/27/2021	2447	Credit Card VISA 5749	\$107.60
	34651	5/27/2021	79532	Credit Card VISA 6275	\$533.38
	34652	5/27/2021	80098	Credit Card VISA 6697	\$40.12
	34653	5/27/2021	80202	Credit Card VISA 7356	\$460.47
	34654	5/27/2021	79927	D GERBER COMMERCIAL POOL PRODUCTS &	\$82.13
	34655	5/27/2021	523	Fastenal	\$64.00
	34656	5/27/2021	80203	gWorks	\$2,950.00
	34657	5/27/2021	691	HIGHER CALLING TECHNOLOGIES LLC	\$219.00
	34658	5/27/2021	80059	Hockett's Auto & Diesel LCC	\$60.51
	34659	5/27/2021	740	HUGO'S INDUSTRIAL SUPPLY	\$789.92
	34660	5/27/2021	100	Labette Avenue	\$47.00
	34661	5/27/2021	79848	Labette Hardware	\$54.99
	34662	5/27/2021	1373	LeaAnn Myers	\$235.50
	34663	5/27/2021	80041	MIKE CARPINO FORD PARSONS	\$2.63
	34664	5/27/2021	1660	POSTMASTER	\$200.00

AP Check Register (APLT43)**City of Altamont**

Check No	Check Date	Vendor No	Vendor Name	Check Amount
34665	5/27/2021	83	Verizon	\$139.74
Bank Account Totals:				\$11,576.77
Total Of Checks:				\$11,576.77

City Administrator Report City Council May 27, 2021

Working Items / Projects

- 1) Natural Gas/ Energy Crisis – Make excess payment of \$230,000 to State Treasurer. Form Energy Crisis Advisory Committee
- 2) Personnel Handbook copies are complete. A copy will be given to each employee. Acknowledgements filed with personnel file.
- 3) GO Bond being published in paper. Fire Truck has arrived at manufacturer for final touches. Early arrival anticipated for early summer.
- 4) Pool will open on Friday, May 28th. Swim lessons will begin June 14th.
- 5) Paige and I met with Lizzy Smith. City will have a lifeguard present during the Swim Team's use of the Pool. They will reimburse City for wages. Anticipated use for June 1-7th from 7:45AM to 10:00AM. No conflicts for City and scheduling.
- 6) Trash Truck is anticipated to arrive in July.
- 7) Hired part-time employee to assist Brad with mowing. Hired new Janitor. Amanda resigned.
- 8) PurpleWave auction set for July 13th. Will be selling various desks, tables, lockers, PD Interceptor, 2003 Utilty Dept Ford Truck, Old Fire Truck in Springfield, MO.
- 9) KDA and FEMA will begin a floodplain mapping project for our area. This project will update the current floodplain maps. This is a long process and will have many public meetings and comment period.
- 10) Planning Employee Appreciation Pool Party/ Barbeque on August 7th. Will have Corn Hole, Food, Swimming, music, and more.



- 11) Organizing Parade for Flag Day. Please contact me if you would like to have a float.
- 12) Maximus Brumback turned in his resignation effective June 4, 2021. I will be temporarily acting as Court Clerk. LeaAnn will be temporarily acting as Treasurer and Recreation Director.
- 13) Departments budgets due by May 28th. Attended State Budget Presentation. Multiple legislative changes will change budget procedures this year.
- 14) Contact Wave Wireless and they anticipate to be here this week to install.
- 15) The City of Altamont is anticipated to receive \$142,662 from American Rescue Plan. First disbursement anticipated at the beginning of June.
- 16) Swings are ordered for Lake. Anticipated arrival in two weeks.
- 17) Working on draft of towing policy.
- 18) Will begin HAT and LMI Survey in June.
- 19) Collecting estimates for restriping and crosswalks around school and Huston Ave. Also collecting estimates for sealing of Huston.
- 20) Electric -Budget for engineering study. Implement rate increase in fall.

ORDINANCE NO. 626

AN ORDINANCE OF THE CITY OF ALTAMONT, KANSAS REPEALING
ORDINANCE NO. 148.

WHEREAS, the governing body of the City of Altamont, Kansas (the “City) has previously adopted Ordinance No. 148 establishing procedure for employee vacation.

WHEREAS, the City has determined it advisable to repeal Ordinance No. 148.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY
OF ALTAMONT, KANSAS AS FOLLOWS:

Section 1. Repealer. Ordinance No. 148 of the City, passed and approved on April 5, 1954, is hereby repealed.

Section 2. Effective Date. This Ordinance become effective after its passage and approval by the governing body and publication one time in the official city newspaper.

PASSED AND APPROVED by a majority of the governing body of the City of Altamont, Kansas on May 27, 2021.

CITY OF ALTAMONT, KANSAS

[seal]

By _____
Richard Hayward, Mayor

ATTEST:

By _____
LeaAnn Myers, City Clerk

CITY OF ALTAMONT, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2020

CITY OF ALTAMONT, KANSAS

December 31, 2020

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Altamont, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Altamont, Kansas, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Altamont, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Altamont, Kansas as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Altamont, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters***Supplementary Information***

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Altamont, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated April 21, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 21, 2021
Chanute, Kansas

Statement 1**CITY OF ALTAMONT, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Ending Cash Balance December 31, 2020
General	\$ 24,958.43	\$ 478,592.19	\$ 431,104.93	\$ 72,445.69	\$ 3,260.83	\$ 75,706.52
Special Purpose Funds:						
Special Highway	35,590.36	28,122.62	25,031.65	38,681.33	-	38,681.33
Recreation	10.99	5,717.51	5,730.41	(1.91)	-	(1.91)
Utility Service	80,373.68	47,120.20	19,038.73	108,455.15	-	108,455.15
Library	18,879.41	27,634.99	23,837.71	22,676.69	-	22,676.69
Insurance and Equipment Reserve	50,238.63	26,212.00	15,873.95	60,576.68	108.01	60,684.69
Police Vehicles	6,305.91	36,821.14	35,311.56	7,815.49	1,404.17	9,219.66
City Sales Tax	162,263.42	96,827.95	6,294.50	252,796.87	-	252,796.87
Utility Equipment	37,489.75	6,100.00	43,589.75	-	-	-
Capital Project Funds:						
KDOT Project	8,672.23	-	-	8,672.23	-	8,672.23
Business Funds:						
Electric Utility	27,644.23	819,090.61	673,186.18	173,548.66	4,207.60	177,756.26
Electric Utility Reserve	60,604.90	347.32	-	60,952.22	-	60,952.22
Water Utility	36,709.11	304,875.81	274,553.43	67,031.49	1,258.28	68,289.77
Water Utility Reserve	58,590.38	309.92	-	58,900.30	-	58,900.30
Water Utility Bond and Interest	147,601.33	42,000.00	40,576.18	149,025.15	-	149,025.15
Sewer Utility	12,333.46	149,598.86	151,064.20	10,868.12	1,673.05	12,541.17
Sewer Utility Reserve	77,054.35	336.63	-	77,390.98	-	77,390.98

The notes to the financial statement are
an integral part of this statement.

Statement 1 (Continued)

CITY OF ALTAMONT, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Ending Cash Balance December 31, 2020
Business Funds: (Continued)						
Gas Utility	\$ 14,800.98	\$ 323,284.95	\$ 287,578.11	\$ 50,507.82	\$ 17,631.64	\$ 68,139.46
Gas Utility Reserve	118,947.39	511.10	28,020.00	91,438.49	-	91,438.49
Sanitation Utility	48,229.62	129,609.10	119,625.98	58,212.74	6,764.19	64,976.93
Swimming Pool	299.74	33,636.23	33,935.97	-	-	-
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,027,598.30</u>	<u>\$ 2,556,749.13</u>	<u>\$ 2,214,353.24</u>	<u>\$ 1,369,994.19</u>	<u>\$ 36,307.77</u>	<u>\$ 1,406,301.96</u>

Composition of Cash:

Petty Cash.....	\$ 300.00
Operating Checking Account.....	868,796.87
Heatshare Checking Account.....	2,543.76
Food Pantry Checking Account.....	3,365.64
Municipal Court Checking Account.....	1,681.00
Certificates of Deposit.....	600,000.00
Total Cash.....	1,476,687.27
Less: Agency Funds Per Schedule 3.....	(70,385.31)
Total Reporting Entity.....	<u>\$ 1,406,301.96</u>

The notes to the financial statement are
an integral part of this statement.

CITY OF ALTAMONT, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and the schedules of the City of Altamont, Kansas have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The City of Altamont, Kansas, is a municipal corporation governed by an elected five-member council. This financial statement presents the City of Altamont.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Altamont Public Library – The City of Altamont, Kansas, Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City. The City levies taxes for the Library Board and significantly influences the Library's operations. Separate internal financial statements are available at the Library.

Altamont Recreation Commission

The Altamont Recreation Commission oversees recreational activities. The City levies taxes for the Recreation Commission. Bond issuance or acquisition of real property must be approved by the City. Separate internal financial statements are available at the Recreation Commission.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Altamont, Kansas, for the year of 2020:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The county treasurer is the tax collection agent for all taxing entities within the county. Property owners have the option of paying one-half or the full amounts of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the county treasurer from distributing taxes commensurate in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the city treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

As shown in Statement 1, the City was in apparent violation with K.S.A. 10-1113, as the City has obligated expenditures in excess of available monies in the Recreation Fund. As shown in Schedule 1, the City was in compliance with Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2020.

At year-end, the City's carrying amount of deposits was \$1,476,387.27 and the bank balance was \$1,548,496.21. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance and \$1,048,496.21 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

4. DEFINED BENEFIT PENSION PLAN (Continued)

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$52,748.39 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$497,073.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Paid with Utility Receipts Series 2015	2.75%	June 18, 2015	\$ 977,000.00	June 18, 2055	\$ 919,861.00	\$ -	\$ 15,280.00	\$ 904,581.00	\$ 25,296.18
Capital Lease:									
Case Compact Loader	7.10%	May 30, 2019	48,237.00	May 1, 2024	42,512.27	-	8,687.47	33,824.80	2,736.65
Ditch Witch	4.30%	April 15, 2020	50,125.66	March 15, 2025	-	50,125.66	6,145.84	43,979.82	1,275.92
Fireman's Relief 2014 Chevy Fire Truck	1.00%	December 2, 2014	34,000.00	February 1, 2024	17,455.31	-	3,415.56	14,039.75	174.23
Total Contractual Indebtedness					<u>\$ 979,828.58</u>	<u>\$ 50,125.66</u>	<u>\$ 33,528.87</u>	<u>\$ 996,425.37</u>	<u>\$ 29,482.98</u>

5. LONG-TERM DEBT (Continued)

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

Issue	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	2041-2045
Principal									
General Obligation Bonds									
Paid with Utility Receipts									
Series 2015	\$ 15,700.00	\$ 16,132.00	\$ 16,576.00	\$ 17,032.00	\$ 17,500.00	\$ 94,989.00	\$ 108,788.00	\$ 124,592.00	\$ 142,691.00
Capital Lease:									
Case Compact Loader	9,324.12	10,007.45	10,740.81	3,752.42	-	-	-	-	-
Ditch Witch	9,461.62	9,881.55	10,320.07	10,778.09	3,538.49	-	-	-	-
Fireman's Relief									
2014 Chevy Fire Truck	3,449.72	3,484.21	3,519.06	3,586.76	-	-	-	-	-
Total Principal Payments	37,935.46	39,505.21	41,155.94	35,149.27	21,038.49	94,989.00	108,788.00	124,592.00	142,691.00
Interest									
General Obligation Bonds									
Paid with Utility Receipts									
Series 2015	24,875.98	24,444.23	24,000.60	23,544.76	23,076.38	107,892.93	94,093.59	78,289.57	60,189.75
Capital Lease:									
Case Compact Loader	2,100.00	1,416.67	683.31	55.58	-	-	-	-	-
Ditch Witch	1,671.02	1,251.09	812.57	354.55	172.38	-	-	-	-
Fireman's Relief									
2014 Chevy Fire Truck	140.07	105.58	70.73	73.76	-	-	-	-	-
Total Interest Payments	28,787.07	27,217.57	25,567.21	24,028.65	23,248.76	107,892.93	94,093.59	78,289.57	60,189.75
Total Principal and Interest	\$ 66,722.53	\$ 66,722.78	\$ 66,723.15	\$ 59,177.92	\$ 44,287.25	\$ 202,881.93	\$ 202,881.59	\$ 202,881.57	\$ 202,880.75
Issue	2046-2050	2051-2055	Total						
Principal									
General Obligation Bonds									
Paid with Utility Receipts									
Series 2015	\$ 163,420.00	\$ 187,161.00	\$ 904,581.00						
Capital Lease:									
Case Compact Loader	-	-	33,824.80						
Ditch Witch	-	-	43,979.82						
Fireman's Relief									
2014 Chevy Fire Truck	-	-	14,039.75						
Total Principal Payments	163,420.00	187,161.00	996,425.37						
Interest									
General Obligation Bonds									
Paid with Utility Receipts									
Series 2015	39,460.56	15,719.94	515,588.29						
Capital Lease:									
Case Compact Loader	-	-	4,255.56						
Ditch Witch	-	-	4,261.61						
Fireman's Relief									
2014 Chevy Fire Truck	-	-	390.14						
Total Interest Payments	39,460.56	15,719.94	524,495.60						
Total Principal and Interest	\$ 202,880.56	\$ 202,880.94	\$ 1,520,920.97						

6. **CAPITAL LEASE OBLIGATIONS**

The City has entered into a capital lease agreement in order to finance the acquisition of a Case Compact Track Loader. Payments are made monthly, including interest at 7.093%. Final maturity of the lease is May 1, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 11,424.12
2022	11,424.12
2023	11,424.12
2024	<u>3,808.00</u>
	38,080.36
Less imputed interest	<u>(4,255.56)</u>
Net Present Value of Minimum	
Lease Payments	33,824.80
Less: Current Maturities	<u>(9,324.12)</u>
Long-Term Capital Lease Obligations	<u>\$ 24,500.68</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a Ditch Witch HX30. Payments are made monthly, including interest at 4.30%. Final maturity of the lease is March 15, 2025. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 11,132.64
2022	11,132.64
2023	11,132.64
2024	11,132.64
2025	<u>3,710.87</u>
	48,241.43
Less imputed interest	<u>(4,261.61)</u>
Net Present Value of Minimum	
Lease Payments	43,979.82
Less: Current Maturities	<u>(9,461.62)</u>
Long-Term Capital Lease Obligations	<u>\$ 34,518.20</u>

7. **OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

Compensated Absences:

All full-time employees of the City after one year of employment are eligible for 10 days of vacation benefits. All full-time employees of the City after ten years of employment are eligible for 15 days of vacation benefits. All full-time employees of the City after twenty years of employment are eligible for 20 days of vacation benefits. Vacation is not earned for partial years worked. Vacation must be used by each anniversary date. In the event of termination, unused accrued vacation time is paid.

Sick leave accrues to all full-time employees at the rate of one day per month until a maximum of 60 days has been accrued. An employee shall be paid for accumulated sick leave up to 25% up to 60 days.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

The City determines a liability for compensated absences when the following conditions are met:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation related to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the City has accrued a liability for annual leave and sick time which has been earned, but not taken, by City employees. The estimated liability at December 31, 2020, was \$13,715.99 for annual leave and \$16,554.69 for sick leave.

Other Post-Employment Benefits:

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged the level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the City under this program.

8. OTHER COMMITMENTS

In May 1980, the City entered into a forty year purchase agreement with Public Wholesale Water Supply District #4 for the purchase of water. The City has agreed to purchase 35 million gallons of water annually at the rate set annually by the District. 100% of the water is purchased from Public Wholesale Water Supply District #4.

9. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From:</u>	<u>To:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Police Vehicles	K.S.A. 12-1,117	\$ 20,700.00
Electric Utility	General	K.S.A. 12-825d	30,000.00
Electric Utility	Swimming Pool	K.S.A. 12-825d	7,936.03
Water Utility	Water Utility Bond and Interest	K.S.A. 12-825d	42,000.00
Water Utility	General	K.S.A. 12-825d	5,000.00
Water Utility	Library	K.S.A. 12-825d	3,000.00
Water Utility	Swimming Pool	K.S.A. 12-825d	6,300.00
Sewer Utility	Swimming Pool	K.S.A. 12-825d	5,000.00
Gas Utility	General	K.S.A. 12-825d	20,000.00
Gas Utility	Swimming Pool	K.S.A. 12-825d	5,600.00
Utility Equipment	Utility Service	K.S.A. 12-1,117	24,743.87

11. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The Municipality received CRF (SPARK) in the amount of \$31,999.67 during 2020. The Municipality is encouraged to share the CDBG grant amount with local businesses within the Municipality. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act, and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

12. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements. On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts include a decline in sales tax collections and utility collections. Our results of operations for full year 2021 may be materially adversely affected.

Additionally, due to a stretch of extreme cold temperatures and an energy shortage causing extreme price spikes, the City received a gas bill for the amount of \$727,592.20 and electric bills for \$239,660.59 in 2021 that they are going to pay by utilizing the state's low-interest loan program for the gas bill and funds held in reserves for the electric bills.

SUPPLEMENTARY INFORMATION

CITY OF ALTAMONT, KANSAS

Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2020

Funds	Total Certified Budget	Qualifying Adjustments for Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 581,750.00	\$ 5,381.28	\$ 587,131.28	\$ 431,104.93	\$ (156,026.35)
Special Purpose Funds:					
Special Highway	39,000.00	-	39,000.00	25,031.65	(13,968.35)
Recreation	5,833.00	-	5,833.00	5,730.41	(102.59)
Utility Service	76,193.00	-	76,193.00	19,038.73	(57,154.27)
Library	37,745.00	-	37,745.00	23,837.71	(13,907.29)
Insurance and Equipment Reserve	256,500.00	19,881.72	276,381.72	15,873.95	(260,507.77)
Police Vehicles	37,800.00	-	37,800.00	35,311.56	(2,488.44)
City Sales Tax	205,000.00	-	205,000.00	6,294.50	(198,705.50)
Business Funds:					
Electric Utility	1,049,500.00	-	1,049,500.00	673,186.18	(376,313.82)
Water Utility	419,000.00	-	419,000.00	274,553.43	(144,446.57)
Water Utility Bond and Interest	42,000.00	-	42,000.00	40,576.18	(1,423.82)
Sewer Utility	260,700.00	-	260,700.00	151,064.20	(109,635.80)
Gas Utility	516,500.00	-	516,500.00	287,578.11	(228,921.89)
Sanitation Utility	198,500.00	-	198,500.00	119,625.98	(78,874.02)
Swimming Pool	65,300.00	-	65,300.00	33,935.97	(31,364.03)

CITY OF ALTAMONT, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 158,934.12	\$ 163,341.48	\$ 166,566.00	\$ (3,224.52)
Delinquent Tax	4,147.16	1,089.78	2,000.00	(910.22)
Motor Vehicle Tax	35,845.92	40,223.51	38,044.00	2,179.51
Recreational Vehicle Tax	167.93	231.90	254.00	(22.10)
16/20M Truck Tax	600.69	655.49	540.00	115.49
Commercial Vehicle Tax	311.14	445.04	372.00	73.04
Watercraft Tax	-	-	222.00	(222.00)
Intergovernmental				
Sales Tax	91,574.37	100,450.16	90,200.00	10,250.16
Special Assessments	93.75	-	1,000.00	(1,000.00)
Spark Grant Proceeds	-	30,334.67	-	30,334.67
Charges for Services				
Copies	148.49	311.38	300.00	11.38
Advertising	236.87	202.20	300.00	(97.80)
Permits/ Dog Tags	3,207.00	3,199.00	2,500.00	699.00
Cereal Malt Beverage Licenses	225.00	-	375.00	(375.00)
Utility Penalties	12,491.49	12,046.35	11,600.00	446.35
Court Fines	32,295.50	22,379.89	34,000.00	(11,620.11)
Gate Receipts	19,630.00	34,096.00	-	34,096.00
Use of Money and Property				
Interest Income	757.83	4,555.09	1,000.00	3,555.09
Park Building Rent	3,185.00	2,120.00	4,000.00	(1,880.00)
Other Receipts				
Reimbursed Expense	2,644.34	5,381.28	12,000.00	(6,618.72)
Donations	-	25.00	-	25.00
Miscellaneous	2,344.72	2,503.97	3,050.00	(546.03)
Operating Transfers from:				
City Sales Tax Fund	11,000.00	-	39,000.00	(39,000.00)
Sewer Utility Fund	5,000.00	-	10,000.00	(10,000.00)
Gas Utility Fund	20,000.00	20,000.00	52,000.00	(32,000.00)
Water Utility Fund	5,000.00	5,000.00	5,000.00	-
Electric Utility Fund	20,000.00	30,000.00	52,000.00	(22,000.00)
Total Receipts	429,841.32	478,592.19	\$ 526,323.00	\$ (47,730.81)

CITY OF ALTAMONT, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Personal Services	\$ 53,409.75	\$ 44,625.41	\$ 58,200.00	\$ (13,574.59)
Contractual Services	10,288.13	14,159.36	10,500.00	3,659.36
Commodities	741.85	1,333.41	1,000.00	333.41
Capital Outlay	2,534.00	589.00	2,750.00	(2,161.00)
Police Department				
Personal Services	170,446.40	179,455.65	189,000.00	(9,544.35)
Contractual Services	27,405.89	30,159.25	34,000.00	(3,840.75)
Commodities	3,801.10	4,454.08	7,800.00	(3,345.92)
Capital Outlay	16,165.30	13,428.85	37,500.00	(24,071.15)
Court				
Personal Services	6,138.35	5,793.88	10,600.00	(4,806.12)
Contractual Services	1,988.88	1,323.42	3,000.00	(1,676.58)
Commodities	322.73	269.62	500.00	(230.38)
Fire Department				
Personal Services	7,727.71	12,130.97	17,500.00	(5,369.03)
Contractual Services	3,917.36	4,506.95	11,000.00	(6,493.05)
Commodities	3,645.63	2,431.48	4,200.00	(1,768.52)
Capital Outlay	32,188.75	22,133.24	52,000.00	(29,866.76)
Park				
Personal Services	292.23	146.73	2,200.00	(2,053.27)
Contractual Services	2,699.35	2,803.90	6,000.00	(3,196.10)
Commodities	7,763.21	8,097.21	1,700.00	6,397.21
Capital Outlay	5,000.00	6,000.00	13,500.00	(7,500.00)
Building Maintenance				
Personal Services	1,480.72	2,655.45	3,000.00	(344.55)
Contractual Services	459.99	383.00	1,200.00	(817.00)
Commodities	309.49	602.03	600.00	2.03
Capital Improvement				
Capital Outlay	7,906.06	2,625.00	25,000.00	(22,375.00)
Lake				
Personal Services	788.87	1,403.02	-	1,403.02
Contractual Services	7,753.20	39,695.84	-	39,695.84
Commodities	4,156.24	5,516.32	-	5,516.32
Street				
Commodities	111.71	92.07	24,000.00	(23,907.93)
Capital Outlay	28,125.28	-	65,000.00	(65,000.00)
Debt Service				
Principal	3,381.74	3,415.56	-	3,415.56
Interest	208.05	174.23	-	174.23

CITY OF ALTAMONT, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to				
Police Vehicles Fund	\$ 20,700.00	\$ 20,700.00	\$ -	\$ 20,700.00
Total Certified Budget			581,750.00	(150,645.07)
Adjustments for Qualifying				
Budget Credits			5,381.28	(5,381.28)
Total Expenditures	431,857.97	431,104.93	\$ 587,131.28	\$ (156,026.35)
Receipts Over(Under) Expenditures	(2,016.65)	47,487.26		
Unencumbered Cash, Beginning	26,975.08	24,958.43		
Unencumbered Cash, Ending	\$ 24,958.43	\$ 72,445.69		

CITY OF ALTAMONT, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Special Highway Tax	\$ 28,145.41	\$ 26,660.10	\$ 27,950.00	\$ (1,289.90)
Use of Money and Property				
Interest Income	124.24	248.89	25.00	223.89
Other Receipts				
Reimbursed Expense	3,973.72	1,213.63	3,500.00	(2,286.37)
Total Receipts	32,243.37	28,122.62	\$ 31,475.00	\$ (3,352.38)
Expenditures				
Street Maintenance				
Personal Services	375.32	-	\$ 7,000.00	\$ (7,000.00)
Contractual Services	3,047.31	4,701.00	4,000.00	701.00
Commodities	11,265.11	20,330.65	28,000.00	(7,669.35)
Total Expenditures	14,687.74	25,031.65	\$ 39,000.00	\$ (13,968.35)
Receipts Over(Under) Expenditures	17,555.63	3,090.97		
Unencumbered Cash, Beginning	18,034.73	35,590.36		
Unencumbered Cash, Ending	\$ 35,590.36	\$ 38,681.33		

CITY OF ALTAMONT, KANSAS
RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 4,435.42	\$ 4,526.10	\$ 4,621.00	\$ (94.90)
Delinquent Tax	115.12	29.77	67.00	(37.23)
Motor Vehicle Tax	1,033.22	1,123.79	1,062.00	61.79
Recreational Vehicle Tax	4.86	6.49	7.00	(0.51)
16/20M Truck Tax	15.60	18.94	15.00	3.94
Watercraft Tax	-	-	6.00	(6.00)
Commercial Vehicle Tax	8.99	12.42	10.00	2.42
Total Receipts	5,613.21	5,717.51	\$ 5,788.00	\$ (70.49)
Expenditures				
Culture and Recreation				
Appropriations to the				
Recreation Commission	5,971.00	5,730.41	\$ 5,833.00	\$ (102.59)
Total Expenditures	5,971.00	5,730.41	\$ 5,833.00	\$ (102.59)
Receipts Over(Under) Expenditures	(357.79)	(12.90)		
Unencumbered Cash, Beginning	368.78	10.99		
Unencumbered Cash, Ending	\$ 10.99	\$ (1.91)		

CITY OF ALTAMONT, KANSAS
UTILITY SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 17,670.66	\$ 17,027.10	\$ 17,361.00	\$ (333.90)
Delinquent tax	742.62	144.17	447.00	(302.83)
Motor Vehicle Tax	6,431.87	4,561.82	4,230.00	331.82
Recreational Vehicle Tax	30.11	27.22	28.00	(0.78)
16/20M Truck Tax	112.97	117.49	60.00	57.49
Commercial Vehicle Tax	55.77	49.48	41.00	8.48
Watercraft Tax	-	-	25.00	(25.00)
Use of Money or Property				
Interest Income	511.71	449.05	119.00	330.05
Operating Transfer from				
Utility Equipment Fund	-	24,743.87	-	24,743.87
Total Receipts	25,555.71	47,120.20	\$ 22,311.00	\$ 24,809.20
Expenditures				
General Government				
Contractual Services	23,794.99	19,038.73	\$ 76,193.00	\$ (57,154.27)
Total Expenditures	23,794.99	19,038.73	\$ 76,193.00	\$ (57,154.27)
Receipts Over(Under) Expenditures	1,760.72	28,081.47		
Unencumbered Cash, Beginning	78,612.96	80,373.68		
Unencumbered Cash, Ending	\$ 80,373.68	\$ 108,455.15		

CITY OF ALTAMONT, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Property Tax	\$ 19,019.06	\$ 19,421.44	\$ 19,806.00	\$ (384.56)	
Delinquent Tax	479.91	127.60	300.00	(172.40)	
Motor Vehicle Tax	4,429.67	4,818.91	4,552.00	266.91	
Recreational Vehicle Tax	20.75	27.84	30.00	(2.16)	
16/20M Truck Tax	66.78	81.21	65.00	16.21	
Watercraft Tax	-	-	27.00	(27.00)	
Commercial Vehicle Tax	38.54	53.27	44.00	9.27	
Use of Money and Property					
Interest Income	77.21	94.74	25.00	69.74	
Other Receipts					
Reimbursed Expense	-	19.96	-	19.96	
Operating Transfers from					
Water Utility Fund	3,000.00	3,000.00	3,000.00	-	
Total Receipts	27,131.92	27,634.99	\$ 27,849.00	\$ (204.03)	
Expenditures					
General Government					
Personal Services	23,075.37	22,941.67	\$ 32,500.00	\$ (9,558.33)	
Contractual Services	860.16	634.00	2,700.00	(2,066.00)	
Commodities	162.72	262.04	2,545.00	(2,282.96)	
Total Expenditures	24,098.25	23,837.71	\$ 37,745.00	\$ (13,907.29)	
Receipts Over(Under) Expenditures	3,033.67	3,797.28			
Unencumbered Cash, Beginning	15,845.74	18,879.41			
Unencumbered Cash, Ending	\$ 18,879.41	\$ 22,676.69			

CITY OF ALTAMONT, KANSAS
INSURANCE AND EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over Under
Receipts					
Intergovernmental					
Federal Grants	\$ -	\$ 6,027.39	\$ -	\$ 6,027.39	
Use of Money and Property					
Interest Income	255.13	302.89	200.00	102.89	
Other Receipts					
Reimbursed Expense	20,146.30	19,881.72	45,000.00	(25,118.28)	
Operating Transfers from:					
Water Utility Fund	3,000.00	-	3,000.00	(3,000.00)	
Sewer Utility Fund	5,000.00	-	5,000.00	(5,000.00)	
Gas Utility Fund	5,000.00	-	8,000.00	(8,000.00)	
Sanitation Utility Fund	5,000.00	-	25,500.00	(25,500.00)	
Electric Utility Fund	21,000.00	-	64,000.00	(64,000.00)	
Total Receipts	59,401.43	26,212.00	\$ 150,700.00	\$ (124,488.00)	
Expenditures					
General Government					
Contractual Services	22,739.54	15,873.95	\$ 83,000.00	\$ (67,126.05)	
Capital Outlay	-	-	173,500.00	(173,500.00)	
Operating Transfers to					
Utility Equipment Fund	56,000.00	-	-	-	
Total Certified Budget			256,500.00	(240,626.05)	
Adjustments for Qualifying					
Budget Credits			19,881.72	(19,881.72)	
Total Expenditures	78,739.54	15,873.95	\$ 276,381.72	\$ (260,507.77)	
Receipts Over(Under) Expenditures	(19,338.11)	10,338.05			
Unencumbered Cash, Beginning	69,576.74	50,238.63			
Unencumbered Cash, Ending	\$ 50,238.63	\$ 60,576.68			

CITY OF ALTAMONT, KANSAS
POLICE VEHICLES FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Use of Money and Property					
Interest Income	\$ 49.85	\$ 27.69	\$ 45.00	\$ (17.31)	
Other Receipts					
Miscellaneous	-	4,560.00	-	4,560.00	
Reimbursement	-	11,533.45	11,000.00	533.45	
Operating Transfers from General Fund	20,700.00	20,700.00	20,700.00	-	
Total Receipts	20,749.85	36,821.14	\$ 31,745.00	\$ 5,076.14	
Expenditures					
General Government					
Contractual Services	-	720.00	\$ -	\$ 720.00	
Capital Outlay	27,999.80	34,591.56	37,800.00	(3,208.44)	
Total Expenditures	27,999.80	35,311.56	\$ 37,800.00	\$ (2,488.44)	
Receipts Over(Under) Expenditures	(7,249.95)	1,509.58			
Unencumbered Cash, Beginning	13,555.86	6,305.91			
Unencumbered Cash, Ending	\$ 6,305.91	\$ 7,815.49			

CITY OF ALTAMONT, KANSAS
CITY SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Intergovernmental					
Sales Tax	\$ 100,321.53	\$ 95,619.03	\$ 120,000.00	\$ (24,380.97)	
Use of Money or Property					
Interest Income	706.24	1,208.92	150.00	1,058.92	
Miscellaneous	-	-	400.00	(400.00)	
Total Receipts	101,027.77	96,827.95	\$ 120,550.00	\$ (23,722.05)	
Expenditures					
General Government					
Contractual Services	2,753.02	-	\$ 30,000.00	\$ (30,000.00)	
Commodities	1,176.21	-	5,000.00	(5,000.00)	
Capital Outlay	40,093.00	6,294.50	126,000.00	(119,705.50)	
Operating Transfers to:					
General Fund	11,000.00	-	44,000.00	(44,000.00)	
Total Expenditures	55,022.23	6,294.50	\$ 205,000.00	\$ (198,705.50)	
Receipts Over(Under) Expenditures	46,005.54	90,533.45			
Unencumbered Cash, Beginning	116,257.88	162,263.42			
Unencumbered Cash, Ending	\$ 162,263.42	\$ 252,796.87			

CITY OF ALTAMONT, KANSAS
UTILITY EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ -	\$ 6,100.00
Operating Transfers from Insurance and Equipment Reserve Fund	56,000.00	-
Total Receipts	56,000.00	6,100.00
Expenditures		
Capital Projects		
Capital Outlay	27,221.11	-
Debt Service		
Capital Lease - Loader	-	11,424.12
Capital Lease - Ditch Witch	-	7,421.76
Operating Transfer to Utility Service Fund	-	24,743.87
Total Expenditures	27,221.11	43,589.75
Receipts Over(Under) Expenditures	28,778.89	(37,489.75)
Unencumbered Cash, Beginning	8,710.86	37,489.75
Unencumbered Cash, Ending	\$ 37,489.75	\$ -

CITY OF ALTAMONT, KANSAS
KDOT PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 114,520.41	\$ -
Total Receipts	114,520.41	-
Expenditures		
Capital Projects		
Contractual Services	22,950.86	-
Total Expenditures	22,950.86	-
Receipts Over(Under) Expenditures	91,569.55	-
Unencumbered Cash, Beginning	(82,897.32)	8,672.23
Unencumbered Cash, Ending	\$ 8,672.23	\$ 8,672.23

CITY OF ALTAMONT, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
SPARK Grant Proceeds	\$ -	\$ 140.00	\$ -	\$ 140.00
Charges for Services				
Electricity Sales	898,624.71	814,717.64	980,000.00	(165,282.36)
Service Fees	1,390.00	1,385.00	5,000.00	(3,615.00)
Use of Money and Property				
Interest Income	299.38	1,052.88	500.00	552.88
Other Receipts				
Reimbursed Expense	4,309.22	1,795.09	10,000.00	(8,204.91)
Miscellaneous	-	-	5,000.00	(5,000.00)
Total Receipts	904,623.31	819,090.61	\$ 1,000,500.00	\$ (181,409.39)
Expenditures				
Generation and Distribution				
Personal Services	172,935.02	170,566.71	\$ 185,500.00	\$ (14,933.29)
Contractual Services	615,164.31	433,775.79	635,000.00	(201,224.21)
Commodities	20,363.56	30,804.74	30,000.00	804.74
Capital Outlay	9,590.37	102.91	15,000.00	(14,897.09)
Operating Transfers to:				
General Fund	20,000.00	30,000.00	52,000.00	(22,000.00)
Swimming Pool Fund	8,000.00	7,936.03	18,000.00	(10,063.97)
Insurance and Equipment				
Reserve Fund	21,000.00	-	64,000.00	(64,000.00)
Electric Utility Reserve Fund	10,000.00	-	50,000.00	(50,000.00)
Total Expenditures	877,053.26	673,186.18	\$ 1,049,500.00	\$ (376,313.82)
Receipts Over(Under) Expenditures	27,570.05	145,904.43		
Unencumbered Cash, Beginning	74.18	27,644.23		
Unencumbered Cash, Ending	\$ 27,644.23	\$ 173,548.66		

CITY OF ALTAMONT, KANSAS
ELECTRIC UTILITY RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 399.32	\$ 347.32
Operating Transfer from Electric Utility Fund	10,000.00	-
Total Receipts	10,399.32	347.32
Expenditures		
General Government		
Capital Outlay	22,484.83	-
Total Expenditures	22,484.83	-
Receipts Over(Under) Expenditures	(12,085.51)	347.32
Unencumbered Cash, Beginning	72,690.41	60,604.90
Unencumbered Cash, Ending	\$ 60,604.90	\$ 60,952.22

CITY OF ALTAMONT, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Intergovernmental					
SPARK Grant Proceeds	\$ -	\$ 140.00	\$ -	\$	140.00
Charges for Services					
Water Sales	288,924.71	300,219.82	360,000.00		(59,780.18)
Service Fees	1,490.00	1,105.00	6,500.00		(5,395.00)
Use of Money and Property					
Interest Income	486.80	346.39	125.00		221.00
Other Receipts					
Miscellaneous	1,339.90	382.00	-		382.00
Reimbursed Expense	415.40	2,682.60	1,000.00		1,683.00
Total Receipts	292,656.81	304,875.81	\$ 367,625.00	\$	(62,749.18)
Expenditures					
Treatment and Distribution					
Personal Services	59,421.41	58,751.68	\$ 76,000.00	\$	(17,248.32)
Contractual Services	27,446.30	30,092.04	40,000.00		(9,907.96)
Commodities	132,791.70	127,468.71	200,000.00		(72,531.29)
Capital Outlay	24,338.00	1,941.00	20,000.00		(18,059.00)
Operating Transfers to:					
General Fund	5,000.00	5,000.00	18,000.00		(13,000.00)
Library Fund	3,000.00	3,000.00	-		3,000.00
Swimming Pool Fund	10,000.00	6,300.00	-		6,300.00
Insurance and Equipment					
Reserve Fund	3,000.00	-	3,000.00		(3,000.00)
Water Utility Bond and Interest Fund	42,000.00	42,000.00	42,000.00		-
Water Utility Reserve Fund	20,000.00	-	20,000.00		(20,000.00)
Total Expenditures	326,997.41	274,553.43	\$ 419,000.00	\$	(144,446.57)
Receipts Over(Under) Expenditures	(34,340.60)	30,322.38			
Unencumbered Cash, Beginning	71,049.71	36,709.11			
Unencumbered Cash, Ending	\$ 36,709.11	\$ 67,031.49			

CITY OF ALTAMONT, KANSAS
WATER UTILITY RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 136.09	\$ 309.92
Operating Transfers from Water Utility Fund	20,000.00	-
Total Receipts	20,136.09	309.92
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	20,136.09	309.92
Unencumbered Cash, Beginning	38,454.29	58,590.38
Unencumbered Cash, Ending	\$ 58,590.38	\$ 58,900.30

CITY OF ALTAMONT, KANSAS
WATER UTILITY BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
Water Utility Fund	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ -
Total Receipts	42,000.00	42,000.00	\$ 42,000.00	\$ -
Expenditures				
Debt Service				
Bond Principal	14,871.00	15,280.00	\$ 15,280.00	\$ -
Bond Interest	25,705.13	25,296.18	26,720.00	(1,423.82)
Total Expenditures	40,576.13	40,576.18	\$ 42,000.00	\$ (1,423.82)
Receipts Over(Under) Expenditures	1,423.87	1,423.82		
Unencumbered Cash, Beginning	146,177.46	147,601.33		
Unencumbered Cash, Ending	\$ 147,601.33	\$ 149,025.15		

CITY OF ALTAMONT, KANSAS
SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over Under
Receipts					
Intergovernmental					
SPARK Grant Proceeds	\$ -	\$ 135.00	\$ -	\$	135.00
Charges for Services					
Sewer Collections	145,808.15	145,314.73	198,000.00		(52,685.27)
Service Fees	300.00	300.00	3,000.00		(2,700.00)
Use of Money and Property					
Interest Income	380.82	64.35	150.00		(85.65)
Other Receipts					
Reimbursed Expense	3,473.88	3,784.78	5,000.00		(1,215.22)
Total Receipts	149,962.85	149,598.86	\$ 206,150.00	\$	(56,551.14)
Expenditures					
General Government					
Personal Services	85,741.41	97,668.60	\$ 104,700.00	\$	(7,031.40)
Contractual Services	28,237.59	26,233.82	32,000.00		(5,766.18)
Commodities	20,469.88	22,060.78	29,000.00		(6,939.22)
Capital Outlay	6,561.24	101.00	15,000.00		(14,899.00)
Operating Transfers to:					
General Fund	5,000.00	-	15,000.00		(15,000.00)
Swimming Pool Fund	5,000.00	5,000.00	-		5,000.00
Insurance and Equipment					
Reserve Fund	5,000.00	-	5,000.00		(5,000.00)
Sewer Utility Reserve Fund	40,000.00	-	60,000.00		(60,000.00)
Total Expenditures	196,010.12	151,064.20	\$ 260,700.00	\$	(109,635.80)
Receipts Over(Under) Expenditures	(46,047.27)	(1,465.34)			
Unencumbered Cash, Beginning	58,380.73	12,333.46			
Unencumbered Cash, Ending	\$ 12,333.46	\$ 10,868.12			

CITY OF ALTAMONT, KANSAS
SEWER UTILITY RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 236.64	\$ 336.63
Operating Transfers from Sewer Utility Fund	40,000.00	-
Total Receipts	40,236.64	336.63
Expenditures		
General Government		
Capital Outlay	62,242.00	-
Total Expenditures	62,242.00	-
Receipts Over(Under) Expenditures	(22,005.36)	336.63
Unencumbered Cash, Beginning	99,059.71	77,054.35
Unencumbered Cash, Ending	\$ 77,054.35	\$ 77,390.98

CITY OF ALTAMONT, KANSAS
GAS UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
SPARK Grant Proceeds	\$ -	\$ 140.00	\$ -	\$ 140.00
Charges for Services				
Gas Sales	364,478.43	318,880.31	465,000.00	(146,119.69)
Service Fees	770.00	1,035.00	4,000.00	(2,965.00)
Use of Money and Property				
Interest Income	1,326.29	701.93	2,000.00	(1,298.07)
Other Receipts				
Miscellaneous	-	19.61	-	19.61
Reimbursed Expense	242.70	2,508.10	1,000.00	1,508.10
Total Receipts	366,817.42	323,284.95	\$ 472,000.00	\$ (148,715.05)
Expenditures				
General Government				
Personal Services	80,072.29	63,914.33	\$ 95,000.00	\$ (31,085.67)
Contractual Services	229,531.09	177,882.28	32,000.00	145,882.28
Commodities	10,493.27	20,079.50	268,000.00	(247,920.50)
Capital Outlay	-	102.00	15,000.00	(14,898.00)
Operating Transfers to:				
General Fund	20,000.00	20,000.00	52,000.00	(32,000.00)
Swimming Pool Fund	10,000.00	5,600.00	11,000.00	(5,400.00)
Gas Utility Reserve Fund	15,000.00	-	35,500.00	(35,500.00)
Insurance and Equipment Reserve Fund	5,000.00	-	8,000.00	(8,000.00)
Total Expenditures	370,096.65	287,578.11	\$ 516,500.00	\$ (228,921.89)
Receipts Over(Under) Expenditures	(3,279.23)	35,706.84		
Unencumbered Cash, Beginning	18,080.21	14,800.98		
Unencumbered Cash, Ending	\$ 14,800.98	\$ 50,507.82		

CITY OF ALTAMONT, KANSAS
GAS UTILITY RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 498.64	\$ 511.10
Operating Transfers from Gas Utility Fund	15,000.00	-
Total Receipts	15,000.00	511.10
Expenditures		
General Government		
Capital Outlay	-	28,020.00
Total Expenditures	-	28,020.00
Receipts Over(Under) Expenditures	15,000.00	(27,508.90)
Unencumbered Cash, Beginning	103,448.75	118,947.39
Unencumbered Cash, Ending	\$ 118,448.75	\$ 91,438.49

CITY OF ALTAMONT, KANSAS
SANITATION UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over Under
Receipts					
Intergovernmental					
SPARK Grant Proceeds	\$ -	\$ 140.00	\$ -	\$	140.00
Charges for Services					
Sanitation Collections	127,842.60	128,904.96	160,000.00		-31,095.04
Use of Money and Property					
Interest Income	230.00	331.59	200.00		131.59
Other Receipts					
Miscellaneous	-	17.00	-		17.00
Reimbursed Expense	-	215.55	1,500.00		(1,284.45)
Total Receipts	128,072.60	129,609.10	\$ 161,700.00	\$	(32,090.90)
Expenditures					
General Government					
Personal Services	38,068.46	47,657.00	\$ 60,000.00	\$	(12,343.00)
Contractual Services	66,465.78	63,477.71	87,000.00		(23,522.29)
Commodities	9,807.99	7,538.91	14,000.00		(6,461.09)
Capital Outlay	4,200.00	952.36	12,000.00		(11,047.64)
Operating Transfers to:					
Insurance and Equipment					
Reserve Fund	5,000.00	-	25,500.00		(25,500.00)
Total Expenditures	123,542.23	119,625.98	\$ 198,500.00	\$	(78,874.02)
Receipts Over(Under) Expenditures	4,530.37	9,983.12			
Unencumbered Cash, Beginning	43,699.25	48,229.62			
Unencumbered Cash, Ending	\$ 48,229.62	\$ 58,212.74			

CITY OF ALTAMONT, KANSAS
SWIMMING POOL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Intergovernmental					
SPARK Grant Proceeds	\$ -	\$ 970.00	\$ -	\$	970.00
Charges for Services					
Gate Receipts, Swimming Lessons, and Season Tickets	12,930.59	7,750.20	15,700.00		(7,949.80)
Other Receipts					
Reimbursed Expense	80.00	80.00	80.00		-
Operating Transfers from:					
Electric Utility Fund	8,000.00	7,936.03	18,000.00		(10,063.97)
Sewer Utility Fund	5,000.00	5,000.00	5,000.00		-
Gas Utility Fund	10,000.00	5,600.00	11,000.00		(5,400.00)
Water Utility Fund	10,000.00	6,300.00	10,000.00		(3,700.00)
Total Receipts	46,010.59	33,636.23	\$ 59,780.00	\$	(26,143.77)
Expenditures					
Culture and Recreation					
Personal Services	23,737.71	20,795.09	\$ 29,200.00	\$	(8,404.91)
Contractual Services	2,043.65	1,057.58	4,000.00		(2,942.42)
Commodities	17,460.33	12,083.30	23,000.00		(10,916.70)
Capital Outlay	3,575.00	-	9,100.00		(9,100.00)
Total Expenditures	46,816.69	33,935.97	\$ 65,300.00	\$	(31,364.03)
Receipts Over(Under) Expenditures	(806.10)	(299.74)			
Unencumbered Cash, Beginning	1,105.84	299.74			
Unencumbered Cash, Ending	\$ 299.74	\$ -			

CITY OF ALTAMONT, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Sales Tax Fund	\$ 2,249.22	\$ 26,817.44	\$ 26,975.12	\$ 2,091.54
Utility Deposits Fund	12,419.73	2,520.00	930.00	14,009.73
Unapplied Utility Credit Fund	34,496.73	14,758.21	935.30	48,319.64
Heatshare Donations Fund	-	4,578.18	2,029.42	2,548.76
Food Pantry Fund	-	3,515.64	150.00	3,365.64
Al's Fitness Center	65.00	939.95	954.95	50.00
Flexible Medical Spending Account	-	2,459.88	2,459.88	-
Fire Department Donations	4,260.00	300.00	4,560.00	-
Total Agency Funds	<u>\$ 53,490.68</u>	<u>\$ 55,889.30</u>	<u>\$ 38,994.67</u>	<u>\$ 70,385.31</u>

April 21, 2021

Jarred, Gilmore & Phillips, PA
P.O. Box 779
Chanute, Kansas 66720

Dear Ladies & Gentleman:

This representation letter is provided in connection with your audit of the financial statement of the City of Altamont, Kansas, which comprise the aggregate cash and unencumbered cash balance of the funds of the City of Altamont, Kansas as of December 31, 2020, and the aggregate cash received and expenditures paid of such funds for the year then ended, taken as a whole, in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide and the related notes to the financial statement (collectively, the "financial statement"), for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.

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

We confirm, to the best of our knowledge and belief, as of April 21, 2021, the following representations made to you during your audit.

Financial Statement

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 1, 2020, including our responsibility for the preparation and fair presentation of the financial statement in accordance with the Kansas Municipal Audit and Accounting Guide and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statement referred to above is fairly presented in conformity with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement

- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statement.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statement communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statement.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and unencumbered cash.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statement and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statement and related notes.
- 27) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 29) The financial statement properly classifies all funds and activities.
- 30) Expenditures have been appropriately classified in or allocated to functions and programs in the financial statement, and allocations have been made on a reasonable basis.
- 31) Receipts are appropriately classified in the financial statement in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.
- 32) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 33) With respect to the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis:
- a) We acknowledge our responsibility for presenting the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis in accordance with the Kansas Municipal Audit and Accounting Guide, and we believe the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis, including its form and content, is fairly presented in accordance with the Kansas Municipal Audit and Accounting Guide. The methods of measurement and presentation of the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Title: Mayor

Signature: _____

Title: City Clerk



VEHICLE BUYERS ORDER

DATE 05/19/21

SALESMAN CHUCK B BOLINGER

STOCK # MF247776

COLOR SUMMIT WHT

NEW	XX
DEMO	
USED	

ACURA 479.695.7800
HONDA 479.695.7000
TOYOTA/SCION 479.695.7600

CHEVROLET 479.695.7500
PREOWNED 479.695.7900

MAILING ADDRESS
1418 W. Showroom Dr.
Fayetteville, AR 72704

PURCHASER CITY OF ALTAMONT

ADDRESS PO BOX 305

City ALTAMONT

State KS

Zip 67330

Enter My Order For 1 2021 CHEVROLET SILVERADO 2500 4DR 4WD CREW 172"

V.I.N. No. 1GC4YLE75MF247776

CR 20943

Mlge.

N/A

DEAL# 110035

RES.

PHONE NO.

BUS (620) 784-5612

UNLESS OTHERWISE SPECIFICALLY STATED, ALL PRICES HEREON SHOWN ARE THE DEALER'S PRICES FOR CASH AND DO NOT CONSTITUTE THE TIME PRICE.

SERVICE AND HANDLING FEE: A service and handling fee is not an official fee. A service and handling fee is not required by law but may be charged to the customer for performing services and handling documents relating to the closing of a sale or lease. The service and handling fee may result in profit to the dealer. The service and handling fee does not include payment for the preparation of legal documents. This notice is required by law.

DISCLAIMER OF WARRANTIES: The seller, Fayetteville Autopark, hereby expressly disclaims all warranties, either expressed or implied, including any implied warranty of MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, and Fayetteville Autopark neither assumes nor authorizes any other person to assume for it any liability in connection with the sale.

The only warranties applicable to the vehicle are warranties made by the manufacturer. Your rights under any manufacturer's new vehicle warranty shall not be implied hereunder. Any warranties issued in connection with dealer-installed equipment are warranties of the manufacturer of such equipment and not Fayetteville Autopark.

The undersigned further warrants and agrees that Fayetteville Autopark shall not be liable for any consequential damages, including, but not limited to, damages for inconvenience, annoyance and mental anguish.

The purchaser of the vehicle described herein understands and agrees that it may have suffered damage or vandalism during production, transit, or while in the control and possession of the Seller. The Purchaser agrees to purchase the vehicle subject to any such damage or vandalism, and agrees that the Seller makes no representations or warranties of any kind, including warranties of merchantability or fitness for a particular purpose, with regard to any such damage or vandalism or any repair thereof.

I warrant that the balance owed on my trade in is correct as stated below, that there are no liens other than those listed below, and that if the actual amount is greater I will reimburse Fayetteville Autopark, and if the amount is less Fayetteville Autopark will remit the difference to the lienholder.

I warrant that said vehicle(s) HAS NOT been wrecked, damaged, reconstructed, rebuilt, and does not have a salvage or reconstructed title.

I warrant that the emission control equipment is intact and operational. I have not removed or altered said equipment while in my possession, nor do I have knowledge of anyone else doing so. TRADE-IN: In consideration of the amount of the trade-in allowance stated below, all of purchaser's right, title and interest in is hereby assigned, sold, and conveyed to Fayetteville Autopark. Purchaser is to execute all documents necessary to transfer certificate of title.

USED CAR ALLOWANCE

UPON VERIFICATION BUYER AGREES TO
PAY AMOUNT EXCEEDING THIS FIGURE.

Balance Owed

Pay Off Owed To:

Address

Yr.	Make	Model	Color
-----	------	-------	-------

Lic. No.	Ser. No.	Mileage
----------	----------	---------

PAYMENT SCHEDULE/LIEN HOLDER

PAYMENTS MADE PAYABLE TO:

1 equal monthly installments of \$ N/A

each, first payment due 07/03/21

and due the same time of each succeeding month.

I (we) agree to pay the balance of purchase price on terms set forth above and will accept delivery within forty-eight (48) hours after being notified that car or truck is ready.

Failure on any part to complete this purchase under the terms of this contract forfeits my deposit as liquidated damages for your expense and efforts incident to this transaction and in which event permits you to dispose of my cash, car or truck without any liability on your part whatsoever. It is further agreed and understood that this instrument is not assignable nor transferable by the purchaser. In the event that any instrument of payment hereunder must be placed in outside hand for collection. I (we) agree to pay interest at the maximum legal rate and attorney or other collection fee and court cost incurred.

It is agreed that you will not be held liable for any delay or failure to make delivery through any cause whatsoever.

It is expressly agreed that legal title to said car or truck shall not pass to me until the full purchase price thereof, including freight and delivery charges, as stipulated above shall have been paid by me. It is also agreed that said vehicle will not be used for hire until fully paid for.

Any new vehicle price quoted is for immediate delivery, but if the price should be increased by the manufacturer before any new car or truck has been assigned to me then this order shall be construed as if the increased price was originally inserted herein.

BNB 318-795-2300

VEHICLE SELLING PRICE	39500.00
	N/A
	N/A
	N/A
	N/A
	N/A
	N/A
TOTAL CAR & ACCESSORIES	39500.00
SERVICE CONTRACT	N/A
GAP	N/A
	N/A
TRADE IN ALLOWANCE	N/A
TRADE DIFFERENCE	39500.00
Service and Handling Fee	N/A
Business Tax	N/A
Sub-Total	39500.00
State Sales Tax	N/A
Local Sales Tax	N/A
Temporary Tag	N/A
State License	N/A
Title Application	N/A
City License	N/A
Wheel Tax	N/A
Balance Owed on Trade	N/A
Out of State Tax ()	N/A
Grand Total	39500.00
Rebate	N/A
REC. # Deposit	N/A
REC. # Cash on Del. \$	39500.00
BALANCE DUE IF SOLD FOR CASH	N/A
AMOUNT FINANCED	N/A

☐ CUSTOMER PAYS ALL TAXES☐ CUSTOMER FINANCES STATE TAXES

THIS VEHICLE RETAIL BUYERS ORDER

is an offer by me to purchase the vehicle described herein on the terms and conditions specified on this document. This agreement is not enforceable except upon the acceptance of my offer by the Sales Manager or other authorized representative of Fayetteville Autopark as indicated below. The Buyer agrees that THERE ARE NOT REPRESENTATIONS, WARRANTIES OR CONDITIONS EXCEPT THOSE WHICH ARE WRITTEN WITHIN THE FOUR CORNERS OF THE VEHICLE BUYERS ORDER. The buyer agrees that all prior negotiations and verbal statements and representations are merged into this instrument and any representations not contained herein are void and unenforceable. I WARRANT THAT I AM EIGHTEEN YEARS OF AGE OR OLDER. I ACKNOWLEDGE THAT I HAVE READ THE ADDITIONAL TERMS AND CONDITIONS ON THE BACK OF THIS ORDER AND THAT THEY ARE PART OF THIS CONTRACT.

X Buyers Signature

X Buyers Signature

Accepted By:

ADDITIONAL COVENANTS

1. As used in this Order the term (a) "Seller" shall mean the authorized Dealer to whom this Order is addressed and who shall become a party hereto by its acceptance hereof, (b) "Purchaser" shall mean the party executing this Order as such on the face hereof.
2. The execution of the Agreement to purchase is an expression of good faith and a contractual obligation on the part of the Seller as well as the Purchaser, in that the Seller agrees to sell the designated vehicle under the terms and conditions herein set forth, and agreed to by the Purchaser, provided however the designated financial institution approves Purchaser's application for a loan equal to the amount to be financed as set forth in the Vehicle Buyers Order.
3. Manufacturer has reserved the right to change the price to Dealer of new motor vehicles without notice. In the event the price to Dealer of new motor vehicles of the series and body type ordered hereunder is changed by Manufacturer prior to delivery of the new motor vehicle ordered hereunder to Purchaser, Dealer reserves the right to change the cash delivered price of such motor vehicle to Purchaser accordingly. If such cash delivered price is increased by Dealer, Purchaser may, if dissatisfied therewith, cancel this Order, in which event if a used motor vehicle has been traded in as part of the consideration for such new motor vehicle, such used motor vehicle shall be returned to Purchaser upon payment of a reasonable charge for storage and repair (if any) or, if such used motor vehicle has been previously sold by Dealer, the amount received therefore, less a selling commission of 15% and any expense incurred in storing, insuring, conditioning or advertising said used motor vehicle for sale, shall be returned to Purchaser.
4. If the used motor vehicle which has been traded in as part of the consideration for the motor vehicle hereunder is not to be delivered to Dealer until delivery to Purchaser of such motor vehicle, the used motor vehicle shall be reappraised at that time and such reappraised value shall determine the allowance made for such used motor vehicle. If such appraisal is lower than the original allowance therefore shown on the front of this Order, Purchaser may, if dissatisfied therewith, cancel this Order, provided, however, that such right to cancel is exercised prior to the delivery of the motor vehicle ordered hereunder to the Purchaser and surrender of the used motor vehicle to Dealer.
5. Purchaser agrees to deliver to Dealer satisfactory evidence of title to any used motor vehicle trade-in as a part of the consideration for the motor vehicle ordered hereunder at the time of delivery of such used motor vehicle to Dealer. Purchaser warrants that he has good title to the trade-in vehicle and that all sales, transfer and any other taxes and fees have been paid on the trade-in vehicle in order for the trade-in vehicle to be titled in the Purchaser's name.
6. Purchaser warrants any such used motor vehicle to be his property free and clear of all liens and encumbrances except as otherwise noted herein. And if Purchaser should fail to deliver the trade-in vehicle Purchaser grants to the dealer the right to possession of trade-in vehicle and/or the new vehicle that is being sold to him, without the necessity of notice to Purchaser, in addition to any other legal rights that the dealer may have as a result of Purchaser's default.
7. Unless this Order shall have been canceled by Purchaser under and in accordance with the provisions of paragraph 3 or 4 above, Dealer shall have the right, upon failure or refusal of Purchaser to accept delivery of the motor vehicle ordered hereunder and to comply with the terms of this Order, to retain as liquidated damages any cash deposit made by Purchaser, and, in the event a used motor vehicle has been traded in as part of the consideration for the motor vehicle ordered hereunder, to sell such used motor vehicle and reimburse himself out of the proceeds of such sale for the expenses specified in paragraph 3 above and for such other expenses and losses as Dealer may incur or suffer as a result of such failure or refusal by Purchaser.
8. Any down payment tendered to Seller by Purchaser is considered earnest money and such deposits as tendered to the Seller, with understanding on the part of the Purchaser, that the Seller has the right to retain such deposit should Purchaser not accept delivery of the designated vehicle. Because of said deposit Seller agrees to hold the designated vehicle for three (3) days after the execution of this agreement.
9. Purchaser assumes the responsibility for any payoff due in excess of the amount shown on his title certificate or other evidence of indebtedness and if the amount is in excess Purchaser agrees to discharge said obligation upon demand.
10. Purchaser understands that Seller is bound only by this Agreement and is not responsible for any oral agreements or representations or statements made by anyone representing the Seller unless such statements or representations are embodied in this Agreement. By executing this agreement Purchaser acknowledges that he has read the same and fully understands the terms herein stated constitute their only agreement.
11. Dealer shall not be liable for failure to deliver or delay in delivering motor vehicle covered by this Order where such failure or delay is due, in whole or in part, to any cause beyond the control or without the fault or negligence of Dealer.
12. The price for the motor vehicle does not include sales taxes, use taxes or occupational taxes based on sales volume, (Federal, State, or Local) unless expressly so stated. Purchaser assumes and agrees to pay, unless prohibited by law any such sale, use or occupational taxes imposed on or applicable to the transaction covered by this Order, regardless of which party may have primary tax liability therefore.
13. If the above described vehicle purchased by the Purchaser is a new AUTOMOBILE and said subject to the warranty issued by the Manufacturer, the Purchaser acknowledges that he received a copy of said warranty at the time the vehicle was sold, and further acknowledges that he has read the same and understands the contents of said warranty and is purchasing the vehicle subject to the terms as expressed in the Manufacturer's warranty and no other warranties or representations made by any agent or representative of the Seller, however characterized, is binding upon the Seller, unless, the same is approved in writing by the Seller's duly authorized manager.
14. Should the above described vehicle be a used automobile then in addition to the above paragraph 12 & 13 provisions the following are a part of this Agreement.
 - A. Seller does not warrant or represent that the mileage shown on the speedometer on said vehicle is accurate as such information has been furnished to the Seller by its prior owner.
 - B. Purchaser has purchased the above described vehicle "as is" and in the condition at the time of said sale, that the Purchaser has inspected, tested and driven said vehicle (or Purchaser has the opportunity to drive the same for such purposes) and upon such inspection Purchaser agreed to and did purchase the vehicle for the consideration as recited in this instrument.
 - C. Any used motor vehicle sold to Purchaser by Dealer under this Order is sold at the time of delivery by Dealer without any guarantee or warranty, expressed or implied, including any implied warranty of merchantability or fitness for a particular purpose, as to its condition or the condition of any part thereof except as may be otherwise specifically provided in writing on the face of this Order or in a separate writing furnished to Purchaser by Dealer.
15. The Purchaser, before or at the time of delivery of the motor vehicle covered by this Order will execute such forms of agreement or documents as may be required by the terms and conditions of payment indicated on the front of this Order.
16. The "Trade-in" or "Used Vehicle" allowance amount stated in the front page hereof shall not be in any way interpreted to mean that said allowance represents the true value of subject vehicle, and in the event of any dispute as to its true value, then and in that event, competent proof from expert used car appraisers shall be required.
17. This agreement, the Bailment Agreement, and the Chattel Mortgage when applicable, embodies all the agreements existing between the Seller and Purchaser and no representations or statements however made by any person which are not included in these Agreements are not binding upon the Seller unless such representation or statements are inserted herein and approved by the Seller's manager.
18. This Agreement and the "Additional Covenants" are assignable in whole and/or part with all the rights, privileges, and remedies to any Assignee to Assignees the Seller.

Dear Audree Aguilera,

It is with great regret I present this letter of resignation effective May 24, 2021. The final day of my employment with the City of Altamont will be June 4, 2021. Due to a series of unfortunate events, I'm left unable to continue with my position as the Deputy City Clerk/ City Treasurer. I received an offer from another organization where I can attend to my family and pursue my career goals simultaneously. Thank you for this opportunity to grow professionally. The support, training, and guidance I received during my time with the City of Altamont is much appreciated. If there is anything I can do to make my departure a smooth process, please let me know. Best wishes to you, the Council, and the City of Altamont.

Thank you

-Maximus

ENERGY CRISIS REVIEW COMMITTEE

The City of Altamont hereby establishes the Energy Crisis Review Committee. This committee is tasked with reviewing and providing recommendations to City Council for the Energy Crisis that happened in February 2021. This committee shall consist of the following members:

- City Administrator - Chairman
- Public Works Superintendent
- City Clerk
- City Attorney
- One Council Member
- 2 Members at large

This committee shall abide by the following:

1. Hold regular meetings at least once a month.
2. Minutes of this meeting shall be taken and approved.
3. A monthly progress report shall be provided to the City Council.

The Energy Crisis Review Committee is hereby establish on this day, May 27, 2021. Approved by the City of Altamont City Council.

Richard Hayward, Mayor

ATTEST: LeaAnn Myers, City Clerk

EXECUTIVE SESSION MOTIONS

I move the city council recess into executive session to discuss an individual employee's performance pursuant to the **non-elected personnel** matter exception, K.S.A. 75-4319 (b) (1) to include: (people to participate besides governing body.) The open meeting will resume in the city council room at ____PM.

I move the city council recess into executive session to discuss **Attorney – Client privilege** matter exception, K.S.A. 75-4319(b)(2) to include: (people to participate besides governing body.) The open meeting will resume in the city council room at ____PM.

I move the city council recess into executive session to preliminary discuss **employer-employee negotiations** matter exception, K.S.A. 75-4319(b) (3) to include: (people to participate besides governing body.) The open meeting will resume in the city council room at ____PM.

I move the city council recess into executive session to preliminary discuss **property acquisition** matter exception, K.S.A. 75-4319(b)(6) to include: (people to participate besides governing body.) The open meeting will resume in the city council room at ____PM.

I move the city council recess into executive session to discuss data relating to **financial affairs or trade secrets** of corporations, partnerships, trusts, and individual proprietorships pursuant to the non-elected personnel matter exception, K.S.A. 75-4319(b)(4) to include: (people to participate besides governing body.) The open meeting will resume in the city council room at ____PM.

K.S.A. 75-4319. Closed or executive meetings; conditions; authorized subjects for discussion; binding action prohibited; certain documents identified in meetings not subject to disclosure. (a) Upon formal motion made, seconded and carried, all bodies and agencies subject to the open meetings act may recess, but not adjourn, open meetings for closed or executive meetings. Any motion to recess for a closed or executive meeting shall include a statement of (1) the justification for closing the meeting, (2) the subjects to be discussed during the closed or executive meeting and (3) the time and place at which the open meeting shall resume. Such motion, including the required statement, shall be recorded in the minutes of the meeting and shall be maintained as a part of the permanent records of the body or agency. Discussion during the closed or executive meeting shall be limited to those subjects stated in the motion.

(b) No subjects shall be discussed at any closed or executive meeting, except the following:

(1) Personnel matters of nonelected personnel;

(2) consultation with an attorney for the body or agency which would be deemed privileged in the attorney-client relationship;

(3) matters relating to employer-employee negotiations whether or not in consultation with the representative or representatives of the body or agency;

(4) confidential data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorships;

(5) matters relating to actions adversely or favorably affecting a person as a student, patient or resident of a public institution, except that any such person shall have the right to a public hearing if requested by the person;

(6) preliminary discussions relating to the acquisition of real property;