

**LOUISBURG CITY COUNCIL
REGULAR MEETING
MARCH 16, 2020
6:30 P.M.**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. CONSENT AGENDA
 - A. Adopt Agenda
 - B. Approval of Minutes of the Regular Meeting March 2, 2020
 - C. Approval of the Bills
4. RECOGNITION OF SCHEDULED VISITOR
 - A. Sean Gordon – 2019 Audit
 - B. Chad Reed – Feral Cats (701 S. 5th St.)
 - C. Scott Allen – Timbercreek Bar & Grill Fundraising Event
5. PUBLIC COMMENTS: Persons who wish to address the Mayor and City Council regarding items not on the agenda may do so at this time. Speakers will be limited to three (3) minutes. Any presentation is for informational purposes only.
6. DEPARTMENT REPORTS
7. CITY ATTORNEY’S REPORT
8. MAYOR’S REPORT
 - A. Code of Appeals – Appointments
 - B. Proclamation Discussion – Damon Dennis Day
9. ADMINISTRATOR’S REPORT
 - A. N. Broadway Sidewalk Update
 - B. Gate Option for S. 16th Terrace
 - C. Lift Station Replacement Bid Review
 - D. Lake Dam Maintenance
10. COUNCIL/LIAISON REPORTS
11. ADJOURNMENT

**CITY OF LOUISBURG, KANSAS
MINUTES OF REGULAR MEETING
MARCH 2, 2020**

The Council of the City of Louisburg, Kansas met at 6:30 p.m. in regular session in the City Hall Council Chambers. Mayor Marty Southard presiding.

Council Members Steve Town, Kalee Smith, Sandy Harris, Donna Cook, Thorvald McKiernan
City Administrator Nathan Law
City Clerk Traci Storey
City Attorney Kelly Stohs
Police Chief Tim Bauer
Fire Chief Gerald Rittinghouse
Communications Coordinator Jean Carder
Public Works Supervisor Craig Hufferd
Press
Visitors Cynthia Bloom, Elizabeth Sweeney-Reeder

PLEDGE OF ALLEGIANCE

Councilmember Steve Town led the pledge of allegiance.

APPROVAL OF CONSENT AGENDA

Councilmember Sandy Harris moved, seconded by Councilmember Kalee Smith motion carried 4-0-1 (McKiernan abstained) to approve the consent agenda to include adoption of the agenda, approval of the regular meeting minutes of February 18, 2020 and bills list.

VISITORS

Cynthia Bloom of 100 S. 16th Terrace in the Prairie Crossings Subdivision talked to the Council about the mud on the street in the neighborhood. The mud on this street has been an ongoing issue since she moved there in 2018. Residents deserve clean streets, she said, and this is impossible when traffic, including trash trucks and delivery trucks, enter through the temporary entrance at the west end of the neighborhood. When residents have to drive through muddy streets, mud is tracked onto driveways and garages and lowers the curb appeal and value of our homes. She said neighbors work hard too hard to maintain the appearance of our

yards and homes. Since the land is private property she would like to know if there is anything the City can do to help. Councilmember Thorvald McKiearnan suggested a gate that can be locked similar to Lewis-Young Park. Councilmembers had discussion. Administrator Law said we do use that entrance to get to the lift stations but do not drive on the street. Councilmembers Smith and McKiearnan like the gate idea. It was mentioned that emergency crews could use that temporary entrance to get into the neighborhood in the event the main entrance is blocked. Councilmember Town asked if signage could be put up so people don't go that way. Councilmember Harris asked if they had a HOA. Bloom said they do not. Councilmembers would like staff to bring back a cost for the gate. Bloom thanked the Governing Body and City for all their help on this issue.

PUBLIC COMMENTS

None

DEPARTMENT REPORTS

Public Works: Public Works Supervisor Craig Hufferd said employees are working on replacing some water mains out at Lewis-Young. The ballfield fencing is looking great. We are gearing up for baseball season.

Administrator Nathan Law said a grant application was submitted by Jean Carder to request \$12,000 for percussion play items and a fountain in the green space next to City Hall. This grant is being applied for through the First Option Bank Trusteed Foundation. Councilmember Steve Town moved, seconded by Councilmember Sandy Harris, for permission to move forward with the grant. Councilmembers had discussion. Motion carried 5-0.

CITY ATTORNEY'S REPORT

City Attorney Kelly Stohs said she will recuse herself from item 10C.

COUNCIL REPORTS

Councilmember McKiearnan: Councilmember Thorvald McKiearnan asked what had been learned about the speed limit on 271st between Metcalf and Rockville. Chief Bauer and Craig Hufferd said they are working on getting signs posted in that area. Chief Bauer said the County maintains the speed limit on the stretch of roadway.

McKiernan asked about the code revisions. Administrator Law said he has reached out to IBTS and they hope to be meeting with them maybe this week.

McKiernan said with the retirement of Damon Dennis he would like to see the City have a Damon Dennis Day and give him a key to the City. A Proclamation is also possible. This item will be brought back at the next meeting.

Councilmember Harris: Councilmember Sandy Harris asked if the Broadmoor project was complete. Administrator Law said they are putting down seed and erosion control and finishing it up. Councilmember Harris said it really looked great.

Councilmember Cook: Councilmember Donna Cook would like to see a list from the Chamber of businesses that are going out of business. She would also like to see the Chamber attend Council meetings. Administrator Law stated since we don't require business licenses that information is hard to track. Not all businesses join the Chamber and with the number of home-based businesses this might be difficult to compile. The Chamber provides a weekly report to the City Administrator that is shared with Council members.

Cook said North Broadway from Casey's to the north is very trashy. Councilmember Smith agreed and asked when sidewalks are going to be put up on Broadway. Administrator Law said a sidewalk along North Broadway is part of the Master Trails Plan. Law reminded Council that the sidewalk on North Metcalf was intended to be a safer walking route for children to utilize when going to and from school. Cook said more people walk on Broadway than on Metcalf. Law will bring back the sidewalk information at the next meeting. He reminded Councilmembers money for this project will likely come from the infrastructure sales tax that Council has said in the past they would like to see that money go to stormwater improvements. Discussion occurred about nuisance properties. Mayor Southard said we shouldn't wait for a complaint on the trash. Homeowners should be cleaning up their trash. Councilmember Smith would like to see more citations given and get things cleaned up. Administrator Law said nuisance violations have a certain process and takes time and there is only one staff member that handles this. City Attorney Kelly Stohs said she will provide information on the nuisance code process at a future council meeting.

Councilmember Smith: Councilmember Kalee Smith said she has received several phone calls over the weekend regarding razors and golf carts in town. She

asked if there were a way we could have a permit fee that would allow them on city streets. Chief Bauer said the recently adopted City Code regulates the use of all-terrain and unregistered vehicles on city streets and follows the Standard Traffic Ordinances, also adopted yearly. The officers have been given warnings. Councilmember McKiernan would like to see a permit fee added and asked how Paola and Osawatomie regulate such vehicles. Chief Bauer said he would contact them.

Councilmember Smith reported seeing dogs on private property near Legion Park pooping and the owners not picking it up. Administrator Law said that is not owned by the city and the responsibility falls on the homeowner if they want to call the police. It was noted a significant amount of dog poop in the green space next to City Hall. Smith suggested we get poop bags for the green space and other park areas.

Smith asked when the final punch list for the Fox Hall would be done. Law said they are working at it now. Smith said there is concrete splatters on the doors that should be cleaned off.

Councilmember McKiernan: Councilmember McKiernan would like to see the packets delivered on a Monday or Tuesday before the Council meeting. Councilmembers had discussion. Mayor Southard asked if anyone wanted to take action. No action was taken.

MAYOR'S REPORT

Miami County Attorney Elizabeth Sweeney-Reeder gave a presentation on KORA (Kansas Open Records Act) and KOMA (Kansas Open Meeting Act). After the presentation she answered questions from Councilmembers.

ADMINISTRATOR'S REPORT

2020 Asphalt, Concrete Improvement and Crack Seal: Administrator Law reviewed the low bids for the asphalt, concrete and crack seal work. Councilmember Cook asked if we have to go with the lowest bid. Mr. Law said Council can choose to go with a higher bid but must state the reason why a higher bid was chosen. Mr. Law said the City does not have a local preference in the purchasing policy for these types of bids.

Councilmember Cook asked about the cap on the crack seal work. Public Works Supervisor Hufferd said that was added to the bid request so City Staff can determine how much additional crack seal work is needed once the project reaches 75 percent. Mr. Hufferd reminded Council that 50 percent of the work at Lewis-Young will be refunded as part of the KDWPT grant.

Councilmember McKiearnan moved and Councilmember Smith seconded to approve Advanced Asphalt's low bid of \$464,735.06 for 2020 asphalt improvements. Motion passed 5-0.

Councilmember Town moved and Councilmember McKiearnan seconded to approve the G-B Construction LLC low bid of \$19,982.80 for 2020 concrete improvements. Motion passed 5-0.

Councilmember Harris moved and Councilmember Town seconded to accept G-B Construction LLC's low bid of \$2.10 per pound for 2020 crack seal work. Councilmember McKiearnan moved and Councilmember Harris seconded to amend the motion to allow for the 75 percent cap. Motion to amend passed 5-0. The Council approved 5-0, the G-B Construction LLC low bid for crack seal.

Tobacco use in parks: Administrator Law said a recent discussion occurred during Park & Tree Board meetings about tobacco use at public parks. Louisburg Recreation Commission Director Diana Moore reported to that board that she had received complaints about people smoking while standing near dugouts, team benches, etc. At its January meeting Park Board members discussed and approved a motion 4-2 to recommend that Council restrict tobacco use within fifty feet of all athletic fields, playgrounds, shelters, and designated scouting areas on city-owned property.

Mr. Law presented two sample tobacco use policies for City parks. He said that setting a distance requirement can be difficult to enforce and said if Council were interested in pursuing a tobacco use policy that instead of distance he suggested they consider to allow smoking by location only.

Councilmember Smith said she is not interested in discussing this topic.

Councilmember Cook is also not interested in discussing this topic.

Councilmember McKiearnan said he thinks we have enough rules.

Councilmember Harris agreed.

No action was taken.

Deannexation of 0.36 Acres: City Attorney Kelly Stohs recused herself from the discussion and removed herself from the dais as she is the property owner seeking the deannexation.

Mr. Law reviewed the information and told Council the Planning Commission had recently approved this deannexation request and forwarded it to the Council for final approval.

Councilmember Cook asked where the property is located. The applicant, Ms. Stohs, said the property is to the west of her home located in the Club Estates subdivision near the former golf course.

Councilmember McKiernan asked what happens if the County does not accept the deannexation. Mr. Law said it becomes property held somewhat in limbo, which may be considered similar to the concept of ghost plats on past growth area properties.

Councilmember McKiernan moved and Councilmember Smith seconded to approve the annexation on the contingency of finalization of the plat by the County. Motion passed 5-0.

City Attorney Stohs returned to the dais.

ADJOURNMENT

At 8:10 p.m. Councilmember Steve Town moved, seconded by Councilmember Sandy Harris and carried 5-0, to adjourn the meeting.

Approved:

Marty Southard, Mayor

Attest:

Traci Storey, City Clerk

BILLS TO BE APPROVED 03/16/2020

VENDOR	AMOUNT	DEPARTMENT
BASCOM-TURNER INSTRUMENTS	\$167.00	CGI CALIBRATION/REPAIR - GAS
BLUE VALLEY TRACTOR	\$1,204.08	REPAIRS - PWD
BUDS POLICE SUPPLY	\$2,763.95	EQUIPMENT - POLICE
CNA SURETY	\$350.00	BOND - ADMIN
CORE & MAIN	\$4,042.28	EQUIPMENT - WATER
DELTA DENTAL OF KANSAS	\$2,399.79	INSURANCE - ALL
GREENER EXPECTATIONS	\$8,470.00	MULCH AND CLEANUP - PARKS
HAMM INC	\$622.31	ROCK - PWD
HICKEY, KRAIG	\$200.00	SERVICES - CEMETERY
INDUSTRIAL SALES CO	\$2,064.07	EQUIPMENT - GAS
KANSAS SALT LLC	\$2,447.10	STREET SALT - PWD
KDHE BUREAU OF WATER	\$25.00	TESTING - PUA
KS NARCOTICS OFFICERS ASSOCIATION	\$60.00	MEMBERSHIP - POLICE
LOUISBURG ATHLETIC CLUB	\$270.00	MEMBERSHIP - ALL
LOUISBURG FORD	\$2,469.41	REPAIRS - PWD
MCGOWIN JESSICA	\$115.50	PER DIEM CCMFOA - ADMIN
MCI	\$3.47	TELEPHONE - ALL
MEGA INDUSTRIES CORP	\$182,446.00	SHORELINE/BROADMOOR - STORMWATER
MIAMI COUNTY KANSAS	\$5,206.25	METCALF 2.0 - STREETS
OCCUPATIONAL HEALTH	\$188.50	TESTING - POLICE
PAOLA HARDWARE	\$25.98	SUPPLIES - PUA
POLSINELLI PC	\$405.00	CITY ATTORNEY SERVICES
RURAL WATER DISTRICT #2	\$109.59	WATER - PARKS
STOREY, TRACI	\$115.50	PER DIEM CCMFOA - ADMIN
ULINE	\$89.29	SUPPLIES - ALL
USA BLUE BOOK	\$1,557.59	EQUIPMENT - WATER
VERIZON	\$912.17	CELLULAR - ALL
WASTE MANAGEMENT	\$315.66	TRASH - ALL
	\$219,045.49	

GORDONCPA

AUDITING
ACCOUNTING
CONSULTING

2500 W 31st St Ste G-1B
Lawrence, KS 66047

(785) 371-4847
cpagordon.com

AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT THE CONCLUSION OF THE AUDIT

Mayor and City Council
City of Louisburg, Kansas

We have audited the financial statements of the City of Louisburg, Kansas for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 27, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Louisburg, Kansas's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Matters

We were engaged to report on regulatory required supplementary information which accompanies the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting policies used by the City as described in Note 1 to the financial statements, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction of Use

This information is intended solely for the use of the Mayor, city council and management of the City of Louisburg, Kansas and is not intended to be, and should not be, used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

February 27, 2020

AUDITOR'S COMMENTS TO MANAGEMENT

Mayor and City Council
City of Louisburg, Kansas

In planning and performing our audit of the financial statements of the City of Louisburg, Kansas, as of and for the year ended December 31, 2019, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency (a separate report dated February 27, 2020, contains our report on significant deficiencies in the City's internal control). This letter does not affect our report dated February 27, 2020, on the financial statements of the City of Louisburg, Kansas.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various City personnel, and we will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

During the audit, we tested 25 credit card transactions for compliance with the City's credit card policy. We noted two transactions included sales tax paid. We recommend that no purchases include the payment of sales tax.

This report is intended for the use of the mayor, city council and other members of management of the City of Louisburg, Kansas and should not be used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

February 27, 2020

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

Firefighters Relief Association
Louisburg, Kansas

We have performed the procedures enumerated below in procedures 1 through 4, which were agreed to by the Organization solely to assist the Organization in evaluating the Firefighters Relief Association (the Organization) for the year ended December 31, 2019. The Organization is responsible for the subject matter of this engagement. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Organization. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We traced the Organization's ending cash balance to the year-end bank reconciliation and any other documents evidencing year-end cash. No discrepancies were noted.
2. We reviewed supporting documentation for the insurance premium payments for the year ended December 31, 2019. No discrepancies were noted.
3. We confirmed the amount received from the Kansas Commissioner of Insurance for the year ended December 31, 2019. No discrepancies were noted.
4. We reviewed the Louisburg Firefighter's Relief Kansas Insurance Department Financial Statements, for the year ended December 31, 2019, for clerical accuracy. No discrepancies were noted.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the subject matter. Accordingly, we do not express such an opinion. In addition, we were not engaged to and did not perform a review, the objective of which would be the expression of limited assurance on the subject matter. Accordingly, we do not express such limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Organization and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

February 27, 2020

CITY OF LOUISBURG, KANSAS

Financial Statements

For the Year Ended December 31, 2019

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CITY OF LOUISBURG, KANSAS
 Financial Statements
 For the Year Ended December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Louisburg, Kansas

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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 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 as of December 31, 2019, 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 as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary 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.

Other Matter

The City’s basic financial statement for the year ended December 31, 2018 (not presented herein) was audited by other auditors whose report dated February 27, 2019, expressed an unmodified opinion on the basic financial statement. The 2018 basic financial statement and the other auditor’s report 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 report of the other auditors dated February 27, 2019, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018, was subjected to the auditing procedures applies in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statements or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

February 27, 2020

CITY OF LOUISBURG, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

<u>Funds</u>	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	\$ 2,366,794	\$ 3,035,883	\$ 3,296,890	\$ 2,105,787	\$ 14,373	\$ 2,120,160
Special Purpose Funds:						
Special Street Fund	1,108,341	561,092	626,295	1,043,138	-	1,043,138
Excise Tax Fund	29,522	25,616	-	55,138	-	55,138
Cops for Kids Fund	6,619	1,290	514	7,395	-	7,395
Aquatic Center Operations Fund	1,856,876	552,872	149,812	2,259,936	-	2,259,936
Lewis Young Park Donations Fund	57,350	32,765	-	90,115	-	90,115
Lewis Young Park Lighting Fund	52,459	549	-	53,008	-	53,008
Infrastructure Improvement Fund	17,316	282,203	214,243	85,276	-	85,276
Freedom Fund	15,915	5,574	5,798	15,691	-	15,691
Cemetery Commission Fund	98,300	19,598	-	117,898	-	117,898
Fox Hall Commission Fund	40,213	5,255	6,449	39,019	-	39,019
Bond and Interest Funds:						
Bond and Interest Fund	228,748	826,598	707,608	347,738	-	347,738
Business Funds:						
Stormwater Fund	697,260	97,818	92,718	702,360	-	702,360
Natural Gas Fund	1,205,758	1,380,904	1,631,999	954,663	144,161	1,098,824
Natural Gas Capital Improvement Fund	1,198,544	511,334	93,650	1,616,228	-	1,616,228
Water Fund	233,260	1,480,050	1,565,506	147,804	19,719	167,523
Water Capital Improvement Fund	105,694	130,465	232,263	3,896	-	3,896
Water Utility Surplus Fund	799,223	8,243	30,000	777,466	-	777,466
Wastewater Fund	271,952	1,303,440	1,501,157	74,235	106	74,341
Wastewater Capital Improvement Fund	2,062,556	2,328,693	2,489,568	1,901,681	-	1,901,681
Water/Sewer Bond Reserve Fund	288,136	2,664	-	290,800	-	290,800
Water/Sewer Depreciation Reserve Fund	207,760	1,620	-	209,380	-	209,380
Total	\$ 12,948,596	\$ 12,594,526	\$ 12,644,470	\$ 12,898,652	\$ 178,359	\$ 13,077,011

COMPOSITION OF CASH:

First National Bank	
Fox Hall Savings	\$ 3,736
Fox Hall Certificates of Deposit	11,459
First Option Bank	
Checking	4,363,700
Certificates of Deposit	8,658,470
Freedom Fund	15,322
Landmark National Bank	
Fox Hall Certificates of Deposit	6,918
Bank Midwest	
Fox Hall Checking	2,383
Fox Hall Money Mrkt	14,523
Muni Ct Checking	6,097
Petty cash on hand	500
Total Cash	13,083,108
Agency Funds per Schedule 3	<u>[6,097]</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 13,077,011</u>

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

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

The City of Louisburg (the City) is a municipal corporation governed by an elected council. These financial statements present the City (the primary government) and any related municipal entities of which the City is considered to be financially accountable. Blended municipal entities, although legally separate entities, are, in substance, part of the government's operations. Therefore, data from these entities are combined with data of the primary government.

The Fox Hall Commission is charged with the operation and management of the Fox Hall Community Building. It is comprised of five members appointed by the City Council. The Commission has a December 31 year end and is reported as a special purpose fund.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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 receipts 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 City 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 City to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2019:

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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.

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types (Continued)

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 accounts, etc.).

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 regulatory receipts 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. The budget was not amended for the year ended December 31, 2019.

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 statements 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, regulatory receipts 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 City 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 certain special purpose, capital project, business, and 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.

NOTE 2 - Deposits and Investments

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

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - Deposits and Investments (Continued)

Investments. 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. As of December 31, 2019, the City held no such investments.

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, except during designated "peak periods" when required coverage is 50%. The City has no designated "peak periods." The City's deposits were fully secured at December 31, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$13,083,107 and the bank balance was \$13,703,641. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$296,919 was covered by federal depository insurance and \$13,406,722 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Retirement Plan

Plan Description. The City 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 by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$179,421 for the year ended December 31, 2019.

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 3 – Retirement Plan (Continued)

Net Pension Liability. At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,300,674. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City'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 non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 – Long-Term Debt

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

	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Subtractions from Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
Paid by taxes					
General Obligation Bonds	\$ 4,770,000	\$ -	\$ 595,000	\$ 4,175,000	\$ 112,607
Revolving Loan	-	1,410,797	-	1,410,797	-
Capital Leases	<u>369,489</u>	<u>250,000</u>	<u>123,591</u>	<u>495,898</u>	<u>13,478</u>
Totals	<u>\$ 5,139,489</u>	<u>\$ 1,660,797</u>	<u>\$ 718,591</u>	<u>\$ 6,081,695</u>	<u>\$ 126,085</u>

General Obligation Bonds. Following is a detailed listing of the City's outstanding general obligation debt:

<u>Description</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount Outstanding at December 31, 2018</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Paid by taxes					
G.O. Bonds issued:					
Series 2013-A	2.00 - 2.25%	\$5,560,000	\$ 2,260,000	1/10/2013	9/1/2026
Series 2017-A	2.00 - 3.50%	2,000,000	<u>1,915,000</u>	3/28/2017	9/1/2036
			<u>\$ 4,175,000</u>		

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 4 – Long-Term Debt (Continued)

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	
2020	\$ 605,708
2021	600,607
2022	605,408
2023	404,907
2024	408,208
2025-2029	1,264,788
2030-2034	743,017
2035-2036	289,525
Total Principal and Interest	4,922,168
Less: Interest	747,168
Total Principal	<u>\$ 4,175,000</u>

Capital Leases. On November 18, 2015, the City entered into a capital lease agreement in the amount of \$630,000 for financing the acquisition of a 2015 Pierce Aerial Fire Truck. The lease agreement carries an interest rate of 2.10% and the final payment is due September 30, 2022.

On February 6, 2019, the City entered into a capital lease agreement in the amount of \$250,000 for financing the acquisition of a 2019 pumper truck for the fire department. The lease agreement carries an interest rate of 3.25% and the final payment is due November 30, 2025.

Annual lease payment requirements to maturity for the capital lease is as follows:

Year Ending December 31,	
2020	137,070
2021	137,070
2022	136,203
2023	39,988
2024	39,988
2025	39,988
Total Principal and Interest	530,306
Less: Interest	34,408
Total Principal	<u>\$ 495,898</u>

Revolving Loans. On May 6, 2019, the City entered into an agreement with the Kansas Department of Health and Environment for a Water Pollution Control Loan up to the amount of \$12,608,000 with an interest rate of 2.08% and a service fee rate of .25%. As of December 31, 2019, the City has drawn \$1,410,797 on the loan. An amortization schedule for the loan is not yet available since the loan has not been finalized. The purpose of the loan is to fund the replacement of two aerated lagoon wastewater treatment systems with an expanded pumping station, new force main, and new wastewater treatment facility.

NOTE 5 – Customer Deposits

Customer deposits payable, in the amount of \$39,992 and \$20,626, are reported as outstanding encumbrances in the Natural Gas and Water Funds, respectively.

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – Interfund Transfers

Operating transfers were as follows:

From	To	Amount	Regulatory Authority
General	Special Street	\$ 425,000	K.S.A. 12-1,118
Natural Gas	Bond and Interest	120,000	K.S.A. 12-825d
Natural Gas	Natural Gas Capital Improvement	500,000	K.S.A. 12-825d
Wastewater	Bond and Interest	70,000	K.S.A. 12-825d
Wastewater	Wastewater Capital Improvement	900,000	K.S.A. 12-825d
Water Utility Surplus	Water Capital Improvement	30,000	K.S.A. 12-1,118
Water	Water Capital Improvement	100,000	K.S.A. 12-825d
	Total	<u>\$ 2,145,000</u>	

NOTE 7 – Compensated Absences

Full-time employees earn one working day of sick leave each full month of service. Upon termination, an employee in good standing shall be compensated for sick leave as follows:

- 5 years of service - 15% of accumulated leave
- 10 years of service - 25% of accumulated leave
- 15 years of service - 50% of accumulated leave
- 20 years of service - 75% of accumulated leave
- 25 years of service - 100% of accumulated leave

Upon termination, an employee shall be compensated for all accumulated sick leave at their final rate of pay, up to 720 hours. The total accrued sick leave liability at December 31, 2019 was \$35,576.

Full-time employees accrue vacation leave at the rate of four hours per each full calendar month of employment, provided that the total accrued days shall not exceed twenty hours each six months. The employee shall not accumulate more than 160 hours of vacation beyond the last day of the calendar year. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay. The total accrued vacation leave liability at December 31, 2019 was \$68,295.

Full-time employees can accrue compensatory time instead of overtime pay, up to a 60-hour maximum. Upon termination, an employee shall be compensated for all earned but unused compensatory time at their final rate of pay. The total accrued compensatory leave liability at December 31, 2019 was \$3,422.

NOTE 8 – Contractual Obligations

In June 2005, the Marais Des Cygnes Public Utility Authority (the Authority) was created by an interlocal agreement between the Cities of Louisburg and Paola, Kansas. The Authority was established to construct and operate a public water supply utility to serve each of the cities.

On September 1, 2007, the City of Louisburg (the City) entered into a water supply service agreement with the Authority. The payments required under the agreement are payable solely from the regulatory receipts of the City's water utility system, which are pledged to pay the obligations under the agreement. The City's obligations under the agreement are payable whether or not water service is actually received from the Authority. Under the agreement, the City has covenanted to charge rates sufficient to allow regulatory receipts of its water utility system, net of operating and maintenance expenses of such water utility system, to cover its respective share of debt service due on the Series 2007 Bonds (the "Water Base Charge" specified in the agreement) by 125%.

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 8 – Contractual Obligations (Continued)

In November 2007, the Authority issued \$33,000,000 of water facilities revenue bonds to provide funds to acquire, construct, and equip a water supply system.

On June 10, 2015, the Authority issued Series 2015 Refunding Revenue Bonds in the amount of \$15,380,000, with an interest rate of 4.125%. The bond proceeds will be used to partially refund the Series 2007 Water Facilities Revenue Bonds.

On March 30, 2016, the Authority issued Series 2016 Refunding Revenue Bonds in the amount of \$9,950,000, with an interest rate ranging from 2.00% to 3.125%. The bond proceeds will be used to partially refund another portion of the Series 2007 Water Facilities Revenue Bonds.

On May 3, 2017, the Authority issued Series 2017 Refunding Revenue Bonds in the amount of \$9,800,000, with an interest rate ranging from 3.00% to 3.625%. The bond proceeds will be used to partially refund another portion of the Series 2007 Water Facilities Revenue Bonds.

The Authority's debt service requirements with respect to the Series 2007 Bonds, the Series 2015 Bonds, the Series 2016 bonds and the Series 2017 Bonds are as follows:

Year Ending <u>December 31,</u>	
2020	\$ 1,716,988
2021	1,753,738
2022	1,784,038
2023	1,767,988
2024	1,816,188
2025-2029	9,703,688
2030-2034	10,693,031
2035-2039	13,103,988
2040-2043	<u>13,743,600</u>
Total Principal and Interest	56,083,244
Less: Interest	<u>21,798,244</u>
Total Principal	<u><u>\$34,285,000</u></u>

The agreement will remain in force until the last day of the year in which all bonds and the interest have been paid in full.

NOTE 9 – Commitments and Contingencies

The City receives significant financial assistance from numerous deferral and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the City as of December 31, 2019.

NOTE 10 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and other events for which the City carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

CITY OF LOUISBURG, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 11 – Other Long-Term Obligations from Operations

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

Under the 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.

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

CITY OF LOUISBURG, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over [Under]</u>
Governmental Type Funds:					
General Funds:					
General	\$ 4,909,331	\$ -	\$ 4,909,331	\$ 3,296,890	\$ 1,612,441
Special Purpose Funds:					
Special Street Fund	1,555,000	-	1,555,000	626,295	928,705
Excise Tax Fund	30,978	-	30,978	-	30,978
Cops for Kids Fund	3,000	-	3,000	514	2,486
Aquatic Center Operations Fund	1,197,972	-	1,197,972	149,812	1,048,160
Lewis Young Park Donations Fund	65,740	-	65,740	-	65,740
Lewis Young Park Lighting Fund	55,009	-	55,009	-	55,009
Infrastructure Improvement Fund	274,005	-	274,005	214,243	59,762
Cemetery Commission Fund	70,000	-	70,000	-	70,000
Fox Hall Commission Fund	39,800	-	39,800	6,449	33,351
Bond and Interest Funds:					
Bond and Interest Fund	957,607	-	957,607	707,608	249,999
Business Funds:					
Stormwater Fund	500,000	-	500,000	92,718	407,282
Natural Gas Fund	1,746,500	-	1,746,500	1,631,999	114,501
Water Fund	1,745,800	-	1,745,800	1,565,506	180,294
Wastewater Fund	1,574,250	-	1,574,250	1,501,157	73,093

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes	\$ 1,245,457	\$ 1,191,881	\$ 1,203,049	\$ [11,168]
Intergovernmental	1,083,562	1,090,325	1,039,785	50,540
Licenses and permits	297,378	97,643	237,000	[139,357]
Fines and fees	46,886	90,643	65,000	25,643
Use of money and property	47,224	41,074	24,000	17,074
Miscellaneous	<u>156,589</u>	<u>524,317</u>	<u>107,000</u>	<u>417,317</u>
Total Receipts	<u>2,877,096</u>	<u>3,035,883</u>	<u>\$ 2,675,834</u>	<u>\$ 360,049</u>
Expenditures				
General government	343,078	480,546	\$ 336,944	\$ [143,602]
Public safety	1,372,641	1,805,168	1,420,853	[384,315]
Building and zoning	36,978	42,831	65,316	22,485
Parks and recreation	199,939	231,339	229,566	[1,773]
Public works	196,625	204,791	305,908	101,117
Special events	-	6,032	6,500	468
Municipal court	58,648	49,716	60,338	10,622
Building inspection	52,861	51,467	58,906	7,439
Transfer out	425,000	425,000	425,000	-
Cash balance reserve	-	-	2,000,000	2,000,000
Total Expenditures	<u>2,685,770</u>	<u>3,296,890</u>	<u>\$ 4,909,331</u>	<u>\$ 1,612,441</u>
Receipts Over [Under] Expenditures	191,326	[261,007]		
Unencumbered Cash, Beginning	<u>2,175,468</u>	<u>2,366,794</u>		
Unencumbered Cash, Ending	<u>\$ 2,366,794</u>	<u>\$ 2,105,787</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
Special Street Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental	\$ 364,509	\$ 123,196	\$ 115,120	\$ 8,076
Use of money and property	15,756	12,896	14,800	[1,904]
Reimbursed expenses	2,000	-	-	-
Transfer in	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>-</u>
Total Receipts	<u>807,265</u>	<u>561,092</u>	<u>\$ 554,920</u>	<u>\$ 6,172</u>
Expenditures				
Highways and streets	<u>1,682,390</u>	<u>626,295</u>	<u>\$ 1,555,000</u>	<u>\$ 928,705</u>
Total Expenditures	<u>1,682,390</u>	<u>626,295</u>	<u>\$ 1,555,000</u>	<u>\$ 928,705</u>
Receipts Over [Under] Expenditures	[875,125]	[65,203]		
Unencumbered Cash, Beginning	<u>1,983,466</u>	<u>1,108,341</u>		
Unencumbered Cash, Ending	<u>\$ 1,108,341</u>	<u>\$ 1,043,138</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
Excise Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes	\$ -	\$ 25,307	\$ -	\$ 25,307
Use of money and property	544	309	250	59
Miscellaneous	-	-	1,500	[1,500]
Total Receipts	<u>544</u>	<u>25,616</u>	<u>\$ 1,750</u>	<u>\$ 23,866</u>
Expenditures				
Transfer out	-	-	\$ 30,978	\$ 30,978
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 30,978</u>	<u>\$ 30,978</u>
Receipts Over [Under] Expenditures	544	25,616		
Unencumbered Cash, Beginning	<u>28,978</u>	<u>29,522</u>		
Unencumbered Cash, Ending	<u>\$ 29,522</u>	<u>\$ 55,138</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Cops for Kids Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental	\$ 754	\$ 900	\$ 400	\$ 500
Donations	455	322	250	72
Use of money and property	<u>49</u>	<u>68</u>	<u>45</u>	<u>23</u>
Total Receipts	<u>1,258</u>	<u>1,290</u>	<u>\$ 695</u>	<u>\$ 595</u>
Expenditures				
Public safety	<u>417</u>	<u>514</u>	<u>\$ 3,000</u>	<u>\$ 2,486</u>
Total Expenditures	<u>417</u>	<u>514</u>	<u>\$ 3,000</u>	<u>\$ 2,486</u>
Receipts Over [Under] Expenditures	841	776		
Unencumbered Cash, Beginning	<u>5,778</u>	<u>6,619</u>		
Unencumbered Cash, Ending	<u>\$ 6,619</u>	<u>\$ 7,395</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Aquatic Center Operations Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges for services	\$ 80,150	\$ 80,548	\$ 75,000	\$ 5,548
Intergovernmental	467,915	452,999	459,000	[6,001]
Miscellaneous	170	101	-	101
Use of money and property	<u>10,761</u>	<u>19,224</u>	<u>7,600</u>	<u>11,624</u>
Total Receipts	<u>558,996</u>	<u>552,872</u>	<u>\$ 541,600</u>	<u>\$ 11,272</u>
Expenditures				
Culture and recreation	262,324	149,812	\$ 1,197,972	\$ 1,048,160
Transfer out	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>283,324</u>	<u>149,812</u>	<u>\$ 1,197,972</u>	<u>\$ 1,048,160</u>
Receipts Over [Under] Expenditures	275,672	403,060		
Unencumbered Cash, Beginning	<u>1,581,204</u>	<u>1,856,876</u>		
Unencumbered Cash, Ending	<u>\$ 1,856,876</u>	<u>\$ 2,259,936</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Lewis Young Park Donations Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental	\$ 12,577	\$ 13,441	\$ 11,000	\$ 2,441
Miscellaneous	-	18,695	-	18,695
Use of money and property	632	629	-	629
Total Receipts	<u>13,209</u>	<u>32,765</u>	<u>\$ 11,000</u>	<u>\$ 21,765</u>
Expenditures				
Culture and recreation	23,999	-	\$ 65,740	\$ 65,740
Total Expenditures	<u>23,999</u>	<u>-</u>	<u>\$ 65,740</u>	<u>\$ 65,740</u>
Receipts Over [Under] Expenditures	[10,790]	32,765		
Unencumbered Cash, Beginning	<u>68,140</u>	<u>57,350</u>		
Unencumbered Cash, Ending	<u>\$ 57,350</u>	<u>\$ 90,115</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Lewis Young Park Lighting Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Use of money and property	\$ 450	\$ 549	\$ 1,500	\$ [951]
Total Receipts	<u>450</u>	<u>549</u>	<u>\$ 1,500</u>	<u>\$ [951]</u>
Expenditures				
Culture and recreation	-	-	\$ 55,009	\$ 55,009
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 55,009</u>	<u>\$ 55,009</u>
Receipts Over [Under] Expenditures	450	549		
Unencumbered Cash, Beginning	<u>52,009</u>	<u>52,459</u>		
Unencumbered Cash, Ending	<u>\$ 52,459</u>	<u>\$ 53,008</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Infrastructure Improvement Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Intergovernmental	\$ 233,958	\$ 280,428	\$ 230,856	\$ 49,572
Use of money and property	4,216	1,775	6,500	[4,725]
Total Receipts	<u>238,174</u>	<u>282,203</u>	<u>\$ 237,356</u>	<u>\$ 44,847</u>
Expenditures				
Capital outlay	274,678	214,243	\$ 274,005	\$ 59,762
Transfer out	303,000	-	-	-
Total Expenditures	<u>577,678</u>	<u>214,243</u>	<u>\$ 274,005</u>	<u>\$ 59,762</u>
Receipts Over [Under] Expenditures	[339,504]	67,960		
Unencumbered Cash, Beginning	<u>356,820</u>	<u>17,316</u>		
Unencumbered Cash, Ending	<u>\$ 17,316</u>	<u>\$ 85,276</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Freedom Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Donations	\$ 5,853	\$ 5,465
Interest income	<u>82</u>	<u>109</u>
Total Receipts	<u>5,935</u>	<u>5,574</u>
 Expenditures		
Culture and recreation	<u>5,705</u>	<u>5,798</u>
Total Expenditures	<u>5,705</u>	<u>5,798</u>
 Receipts Over [Under] Expenditures	 230	 [224]
 Unencumbered Cash, Beginning	 <u>15,685</u>	 <u>15,915</u>
 Unencumbered Cash, Ending	 <u>\$ 15,915</u>	 <u>\$ 15,691</u>

* - This fund is not required to be budgeted.

CITY OF LOUISBURG, KANSAS
 Cemetery Commission Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges for services	\$ 21,700	\$ 18,600	\$ 16,000	\$ 2,600
Donations	-	-	400	[400]
Use of money and property	615	998	-	998
Total Receipts	<u>22,315</u>	<u>19,598</u>	<u>\$ 16,400</u>	<u>\$ 3,198</u>
Expenditures				
General government	<u>19,152</u>	-	<u>\$ 70,000</u>	<u>\$ 70,000</u>
Total Expenditures	<u>19,152</u>	-	<u>\$ 70,000</u>	<u>\$ 70,000</u>
Receipts Over [Under] Expenditures	3,163	19,598		
Unencumbered Cash, Beginning	<u>95,137</u>	<u>98,300</u>		
Unencumbered Cash, Ending	<u>\$ 98,300</u>	<u>\$ 117,898</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Fox Hall Commission Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Rents	\$ 6,645	\$ 5,095	\$ 7,000	\$ [1,905]
Use of money and property	105	130	110	20
Donations	100	30	400	[370]
Total Receipts	<u>6,850</u>	<u>5,255</u>	<u>\$ 7,510</u>	<u>\$ [2,255]</u>
Expenditures				
Culture and recreation	<u>6,657</u>	<u>6,449</u>	<u>\$ 39,800</u>	<u>\$ 33,351</u>
Total Expenditures	<u>6,657</u>	<u>6,449</u>	<u>\$ 39,800</u>	<u>\$ 33,351</u>
Receipts Over [Under] Expenditures	193	[1,194]		
Unencumbered Cash, Beginning	<u>40,020</u>	<u>40,213</u>		
Unencumbered Cash, Ending	<u>\$ 40,213</u>	<u>\$ 39,019</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes	\$ 531,112	\$ 628,590	\$ 587,321	\$ 41,269
Use of money and property	11,466	8,008	9,200	[1,192]
Transfer in	514,000	190,000	190,000	-
Total Receipts	<u>1,056,578</u>	<u>826,598</u>	<u>\$ 786,521</u>	<u>\$ 40,077</u>
Expenditures				
Principal	865,000	595,000	\$ 595,000	\$ -
Interest	129,909	112,608	112,607	[1]
Cash basis reserve	-	-	250,000	250,000
Total Expenditures	<u>994,909</u>	<u>707,608</u>	<u>\$ 957,607</u>	<u>\$ 249,999</u>
Receipts Over [Under] Expenditures	61,669	118,990		
Unencumbered Cash, Beginning	<u>167,079</u>	<u>228,748</u>		
Unencumbered Cash, Ending	<u>\$ 228,748</u>	<u>\$ 347,738</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Stormwater Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Charges for services	\$ 88,567	\$ 90,677	\$ 88,000	\$ 2,677
Use of money and property	5,928	7,141	2,800	4,341
Total Receipts	<u>94,495</u>	<u>97,818</u>	<u>\$ 90,800</u>	<u>\$ 7,018</u>
Expenditures				
Operations	71,302	85,344	\$ -	\$ [85,344]
Capital outlay	-	7,374	500,000	492,626
Total Expenditures	<u>71,302</u>	<u>92,718</u>	<u>\$ 500,000</u>	<u>\$ 407,282</u>
Receipts Over [Under] Expenditures	23,193	5,100		
Unencumbered Cash, Beginning	<u>674,067</u>	<u>697,260</u>		
Unencumbered Cash, Ending	<u>\$ 697,260</u>	<u>\$ 702,360</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
Natural Gas Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges to customers	\$ 1,241,764	\$ 1,361,885	\$ 1,100,000	\$ 261,885
Use of money and property	15,600	18,502	17,000	1,502
Miscellaneous	-	517	-	517
Total Receipts	<u>1,257,364</u>	<u>1,380,904</u>	<u>\$ 1,117,000</u>	<u>\$ 263,904</u>
Expenditures				
Salaries	362,577	383,348	\$ 351,500	\$ [31,848]
Contractual	81,804	101,275	100,000	[1,275]
Commodities	520,503	446,431	575,000	128,569
Capital outlay	86,535	80,945	100,000	19,055
Transfer out	520,000	620,000	620,000	-
Total Expenditures	<u>1,571,419</u>	<u>1,631,999</u>	<u>\$ 1,746,500</u>	<u>\$ 114,501</u>
Receipts Over [Under] Expenditures	[314,055]	[251,095]		
Unencumbered Cash, Beginning	<u>1,519,813</u>	<u>1,205,758</u>		
Unencumbered Cash, Ending	<u>\$ 1,205,758</u>	<u>\$ 954,663</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Natural Gas Capital Improvement Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers In	\$ 400,000	\$ 500,000
Use of money and property	<u>5,636</u>	<u>11,334</u>
Total Receipts	<u>405,636</u>	<u>511,334</u>
Expenditures		
Capital outlay	<u>9,420</u>	<u>93,650</u>
Total Expenditures	<u>9,420</u>	<u>93,650</u>
Receipts Over [Under] Expenditures	396,216	417,684
Unencumbered Cash, Beginning	<u>802,328</u>	<u>1,198,544</u>
Unencumbered Cash, Ending	<u>\$ 1,198,544</u>	<u>\$ 1,616,228</u>

* - This fund is not required to be budgeted.

CITY OF LOUISBURG, KANSAS
Water Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges to customers	\$ 1,484,268	\$ 1,440,554	\$ 1,500,000	\$ [59,446]
Use of money and property	33,877	35,302	28,000	7,302
Miscellaneous	7,063	4,194	-	4,194
Total Receipts	<u>1,525,208</u>	<u>1,480,050</u>	<u>\$ 1,528,000</u>	<u>\$ [47,950]</u>
Expenditures				
Salaries	115,536	134,735	\$ 105,000	\$ [29,735]
Contractual	1,330,021	1,225,776	1,400,000	174,224
Commodities	20,388	20,555	40,800	20,245
Capital outlay	50,653	84,440	100,000	15,560
Transfer out	200,000	100,000	100,000	-
Total Expenditures	<u>1,716,598</u>	<u>1,565,506</u>	<u>\$ 1,745,800</u>	<u>\$ 180,294</u>
Receipts Over [Under] Expenditures	[191,390]	[85,456]		
Unencumbered Cash, Beginning	<u>424,650</u>	<u>233,260</u>		
Unencumbered Cash, Ending	<u>\$ 233,260</u>	<u>\$ 147,804</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
 Water Capital Improvement Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 272,466	\$ 130,000
Use of money and property	<u>1,288</u>	<u>465</u>
Total Receipts	<u>273,754</u>	<u>130,465</u>
 Expenditures		
Capital outlay	<u>203,228</u>	<u>232,263</u>
Total Expenditures	<u>203,228</u>	<u>232,263</u>
 Receipts Over [Under] Expenditures	 70,526	 [101,798]
 Unencumbered Cash, Beginning	 <u>35,168</u>	 <u>105,694</u>
 Unencumbered Cash, Ending	 <u>\$ 105,694</u>	 <u>\$ 3,896</u>

* - This fund is not required to be budgeted.

CITY OF LOUISBURG, KANSAS
 Water Utility Surplus Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 6,725	\$ 8,243
Transfers in	<u>100,000</u>	<u>-</u>
Total Receipts	<u>106,725</u>	<u>8,243</u>
Expenditures		
Transfers out	<u>172,466</u>	<u>30,000</u>
Total Expenditures	<u>172,466</u>	<u>30,000</u>
Receipts Over [Under] Expenditures	[65,741]	[21,757]
Unencumbered Cash, Beginning	<u>864,964</u>	<u>799,223</u>
Unencumbered Cash, Ending	<u>\$ 799,223</u>	<u>\$ 777,466</u>

* - This fund is not required to be budgeted.

CITY OF LOUISBURG, KANSAS
Wastewater Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts For the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges to customers	\$ 1,243,396	\$ 1,297,101	\$ 1,300,000	\$ [2,899]
Use of money and property	<u>5,439</u>	<u>6,339</u>	<u>2,500</u>	<u>3,839</u>
Total Receipts	<u>1,248,835</u>	<u>1,303,440</u>	<u>\$ 1,302,500</u>	<u>\$ 940</u>
Expenditures				
Salaries	290,747	325,312	\$ 265,750	\$ [59,562]
Contractual	114,692	137,315	125,000	[12,315]
Commodities	13,250	14,296	13,500	[796]
Capital outlay	73,622	54,234	100,000	45,766
Transfer out	<u>970,000</u>	<u>970,000</u>	<u>1,070,000</u>	<u>100,000</u>
Total Expenditures	<u>1,462,311</u>	<u>1,501,157</u>	<u>\$ 1,574,250</u>	<u>\$ 73,093</u>
Receipts Over [Under] Expenditures	[213,476]	[197,717]		
Unencumbered Cash, Beginning	<u>485,428</u>	<u>271,952</u>		
Unencumbered Cash, Ending	<u>\$ 271,952</u>	<u>\$ 74,235</u>		

See independent auditor's report on the financial statements.

CITY OF LOUISBURG, KANSAS
Wastewater Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Special assessments	\$ 192,946	\$ -
Use of money and property	11,815	17,896
Transfers In	900,000	900,000
Proceeds	<u>-</u>	<u>1,410,797</u>
Total Receipts	<u>1,104,761</u>	<u>2,328,693</u>
Expenditures		
Capital outlay	<u>532,650</u>	<u>2,489,568</u>
Total Expenditures	<u>532,650</u>	<u>2,489,568</u>
Receipts Over [Under] Expenditures	572,111	[160,875]
Unencumbered Cash, Beginning	<u>1,490,445</u>	<u>2,062,556</u>
Unencumbered Cash, Ending	<u>\$ 2,062,556</u>	<u>\$ 1,901,681</u>

* - This fund is not required to be budgeted.

CITY OF LOUISBURG, KANSAS
 Water/Sewer Bond Reserve Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2019 and 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ 2,135	\$ 2,664
Total Receipts	<u>2,135</u>	<u>2,664</u>
Expenditures		
Miscellaneous	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	2,135	2,664
Unencumbered Cash, Beginning	<u>286,001</u>	<u>288,136</u>
Unencumbered Cash, Ending	<u>\$ 288,136</u>	<u>\$ 290,800</u>

* This fund is not required to be budgeted

CITY OF LOUISBURG, KANSAS
 Water/Sewer Depreciation Reserve Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 778	\$ 1,620
Total Receipts	<u>778</u>	<u>1,620</u>
Expenditures		
Miscellaneous	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	778	1,620
Unencumbered Cash, Beginning	<u>206,982</u>	<u>207,760</u>
Unencumbered Cash, Ending	<u>\$ 207,760</u>	<u>\$ 209,380</u>

* This fund is not required to be budgeted

Schedule 3

CITY OF LOUISBURG, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2019

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court	\$ 6,397	\$ 850	\$ 1,150	\$ 6,097
Total Agency Funds	<u>\$ 6,397</u>	<u>\$ 850</u>	<u>\$ 1,150</u>	<u>\$ 6,097</u>

See independent auditor's report on the financial statements.

City of Louisburg

Memo

To: Louisburg Governing Body

From: Nathan Law

Date: March 13, 2020

Re: Code of Appeals Appointments

Background: Staff failed to include Code of Appeals appointments with the list of annual appointments. This has been an oversight for a number of years as this appeals board does not meet regularly. The board itself is allowed for by International Building Code, and was created to allow for consideration of requests falling outside of the specifics of mandates found within International Code Council requirements.

Based on the appointment timeframe, and taking into consideration the reappointment calendar change with moving to November elections a few years ago, the following should have been, or should be, the current appointment schedule for the slate of individuals:

Chris Brown – Originally 1-year appointment, would have been reappointed to 5-year term in February 2016, and would be up for reappointment again in 2021;

Rob George (Replacing Kevin Reed) – Originally 2-year appointment, would have been reappointed to 5-year term in February 2017 (or replaced by Rob George at that time), and would be up for reappointment again in 2022;

Chris Urie – Originally 3-year appointment, would have been reappointed to 5-year term in February 2018, and would be up for reappointment again in 2023;

Warren Schwabauer – Originally 4-year appointment, would have been reappointed to 5-year term in February 2019, and would be up for reappointment again in 2024;

Pat Apple – Originally 5-year appointment, will be up for reappointment of 5-year term in February 2020.

These appointments are required to fulfill a slate of candidates that meets certain experience requirements. For the list above, but not in respective order, the following is the criteria set by International Building Code:

B 101.2.2 Qualifications. The board of appeals shall consist of five individuals, one from each of the following professions or disciplines:

1. Registered design professional with architectural experience or a builder or superintendent of building construction with at least ten years' experience, five of which shall have been in responsible charge of work.
2. Registered design professional with structural engineering experience
3. Registered design professional with mechanical and plumbing engineering experience or a mechanical contractor with at least ten years' experience, five of which shall have been in responsible charge of work.
4. Registered design professional with electrical engineering experience or an electrical contractor with at least ten years' experience, five of which shall have been in responsible charge of work.
5. Registered design professional with fire protection engineering experience or a fire protection contractor with at least ten years' experience, five of which shall have been in responsible charge of work.

Financial: None.

Legal: City attorney has reviewed the recommendation for missed appointments.

Recommendation: This staff memorandum is informational only. Appointment authority is vested with the Mayor and approval of appointments is vested with the Council.

City of Louisburg

Memo

To: Louisburg Governing Body

From: Nathan Law

Date: March 13, 2020

Re: N. Broadway Sidewalk Update

Background: Last year Council set a priority for sidewalk work along N. Broadway. This project falls within the Master Trails Plan, which had N. Broadway sidewalks planned on a mid-term to long-term basis of priority. Attached with this memorandum is a copy of the overall plan map from the Master Trails Plan. The City recently completed sidewalks along N. Metcalf, which provides a recent known cost and planning example for this project, outlined in the financial section below.

Financial: In 2018 engineering and construction costs for similar work totaled approximately \$280,000, with engineering accounting for \$30,000 and construction accounting for \$250,000. The N. Metcalf project also included far less work in regard to stormwater than is anticipated for the N. Broadway sidewalk project. That being the case, staff would still estimate \$30,000-\$50,000 for engineering work on this project, and estimate \$300,000-\$350,000 for construction work. Construction estimate may not fully accommodate stormwater improvement.

As a reminder to Council, funds for sidewalks are currently accommodated primarily from Infrastructure Sales Tax funds. This sales tax fund is the same source as 2020 matching funds for the Metcalf 2.0 project engineering work, which was previously estimated at \$175,000 for the City of Louisburg portion. This is also the funding source for a significant amount of stormwater improvements identified in the Stormwater Master Plan as well as the local match for the already awarded bike/pedestrian sidewalk from Broadway Street to Crestview, intended for funding in 2021. Funds currently available are \$167,131, and in February received sales tax of \$41,033.75. Estimated expenditure for Metcalf 2.0, even offset with continued similar sales tax revenue would likely result in project engineering for sidewalks being accommodated in 2020 and construction in 2021.

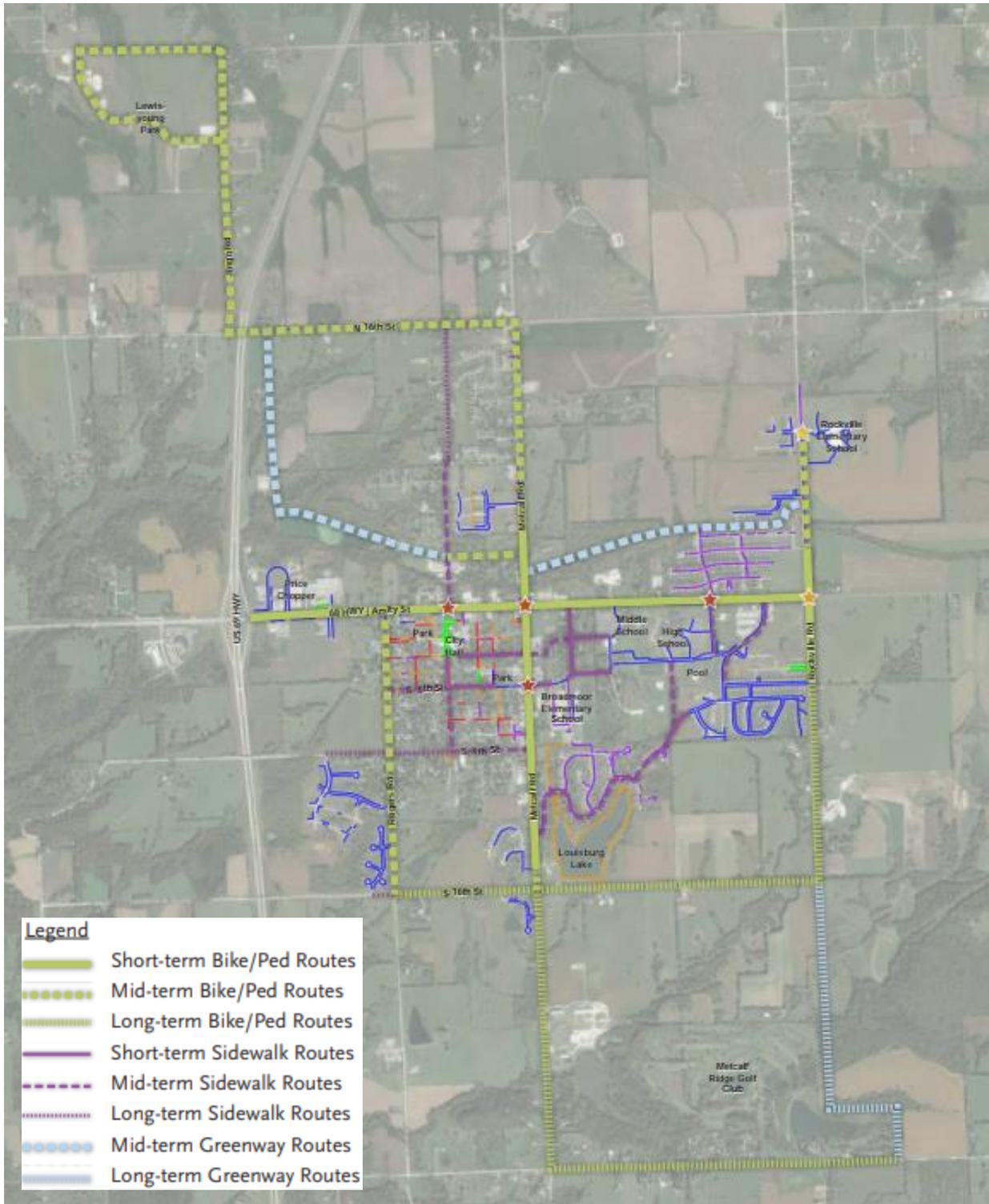
The following cash flow table is provided as an example intended to show the limitations of this fund. For each month staff has used the revenue estimate of \$40,000. Expenditures shown include Metcalf 2.0 engineering work spread across months February through September. Engineering work totaling \$40,000 for Broadway sidewalks is shown spread across months June through September. Engineering

and right-of-way acquisition totaling \$70,000 for Broadway to Crestview spread across months August through February 2021. The table does not include any of the estimated costs of the remaining four stormwater priority projects, additional infrastructure cost share for Metcalf 2.0 (not anticipated as of this writing), or other sidewalk priorities identified either in the Master Trails Plan or by Council as priority items.

Month	Revenue	Expenditure	Funds Available
February	\$41,033	\$7,000	\$167,131
March	\$40,000	\$24,000	\$183,131
April	\$40,000	\$24,000	\$199,131
May	\$40,000	\$24,000	\$215,131
June	\$40,000	\$34,000	\$221,131
July	\$40,000	\$34,000	\$227,131
August	\$40,000	\$44,000	\$223,131
September	\$40,000	\$44,000	\$219,131
October	\$40,000	\$10,000	\$249,131
November	\$40,000	\$10,000	\$279,131
December	\$40,000	\$10,000	\$309,131
January	\$40,000	\$10,000	\$339,131
February	\$40,000	\$10,000	\$369,131
March	\$40,000		\$409,131
April	\$40,000		\$449,131
May	\$40,000		\$489,131
June	\$40,000		\$529,131
July	\$40,000		\$569,131
August	\$40,000		\$609,131
September	\$40,000		\$649,131
October	\$40,000		\$689,131
November	\$40,000		\$729,131
December	\$40,000		\$769,131

Legal: None.

Recommendation: Receive and file.



N. Broadway shown mid-term (Amity to 9th) to long-term (9th to 16th) sidewalks.

City of Louisburg

Memo

To: Louisburg Governing Body

From: Nathan Law

Date: March 13, 2020

Re: Gate Option for S. 16th Terrace

Background: At the last meeting Council was approached about mud on S. 16th Terrace due to traffic entering from a former construction access entrance to Prairie Crossings. During discussion Council stated a desire to see information for a swinging pole gate to be installed at the end of the paved surface of S. 16th Terrace to prevent vehicular traffic. The costs for purchasing gates are provided in the financial section and assumes in-house installation. The following map shows approximate measurement of the various sized gates. Without having residences on the westernmost lots, there may be instances where vehicles drive around the gate rather than attempt to turn around, regardless of the direction being driven.



As shown in the map above, there is limited distance between the paved surface and the end of the street right-of-way. The available distance from the end of the paved surface is between 12.5' and 16'. Each

gate option listed below includes the possible need for a receiving post to hold the open gate. That post will either be located the required radius adjacent to the curb back, or will be placed carefully to the west to ensure it is not located on private property. The swing radius to the east would require an equivalent no parking area on the side with the receiving post(s).

Staff has held a discussion with L&K Group Holdings LLC local representative to request Waste Management trucks not to enter the Prairie Crossings Subdivision from the former construction entrance. Stated in the information presented at the last meeting, these vehicles are part of the problem. Without local contacts for delivery companies, staff must recommend consideration of signage adjacent to the right-of-way on 287th/S. 16th Street to notify traffic that the former construction entrance is not to be entered upon.

Financial: Prefabricated gate pricing has been found as follows: 20' - \$2,353 plus shipping; 30' - \$3,971 plus shipping. There may be the option to fabricate gates locally to possibly reduce these pricing estimates. The design for the 20' gate is a single swing arm spanning the entire distance, whereas the 30' gate is two 15' swing arms.

Legal: None.

Recommendation: Discuss and direct staff accordingly.

**PUBLIC WORKS DEPARTMENT**

215 S Broadway • Louisburg, Kansas 66053
Phone (913) 837-5371 • Fax (913) 837-5374

To: Mayor and City Council
From: Craig Hufferd
Date: March 13, 2020
Re: N. Broadway Sewer Lift Station

Staff sought to replace a 21-year-old lift station and to add alert communications to the lift station (SCADA). This replacement lift station and SCADA was approved for the 2020 budget. Over the past four years this lift station has been showing its age repairs are not longer effective. Adding SCADA to the lift station will alert Public Works with a phone call of any potential problem with the lift station. The previous alert method was an external alarm that would sound, which prompted neighbors to call Public Works. The new SCADA will allow Public Works to respond more quickly to any issues. Replacing the Smith and Loveless lift machine is a plug-and-play concept. You would lift the old unit/dog house off and put the new lift station/dog house back on. You would have to wire the power back, do a little adjustment and then your back to pumping.

Smith and Loveless 2 pump above grade WWMPS - \$95,000.00

SCADA - \$13,934.00

The lift station will be installed by Ray Lindsey Company and the SCADA will be installed by MircoComm.



PUBLIC WORKS DEPARTMENT

215 S Broadway • Louisburg, Kansas 66053
Phone (913) 837-5371 • Fax (913) 837-5374

To: Mayor and City Council
From: Craig Hufferd
Date: March 13, 2020
Re: Louisburg Lake Dam Maintenance

BIDS:

Late 2018 into early 2019 the City of Louisburg completed its required dam inspection. Upon completion of the inspection it was recommended the City fix/repair three items:

1. Remove brush from the dam embankments, main spillway and from around the primary spillway outlet. There shouldn't be any trees on the dam or at the bottom of the dam. Roots should be left to prevent erosion.
2. Add more rip rap to the spillway.
3. All visible rodent holes need to be filled and reseeded.

Staff advertised an RFP and received two bids for the dam maintenance:

G-B Construction - \$22,550.00

TDM Excavating Inc - \$13,995.00

RECOMMENDATION:

Staff met with both companies at the site and both companies have the experience to complete the necessary repairs. Staff recommends low bidder TDM Excavating for \$13,995.00 to complete the work on the lake dam.