

CITY OF TONGANOXIE

September 21, 2020
7:00 Regular Meeting



REMOTE MEETING – See City of Tonganoxie website at www.tonganoxie.org for more information. There may be an audio recording of the meeting which will be utilized to prepare the meeting minutes.

Honorable David Frese, Mayor

Council Members

Rocky Himpel

Jacob Dale

Lisa Patterson

Loralee Stevens

Chris Donnelly

Open Regular Meeting – 7:00 p.m.

- I. Pledge of Allegiance**
- II. Approval of Minutes** – Regular meeting dated September 8, 2020
- III. Consent Agenda**
 - a) Review bill payments
- IV. Old Business**
- V. New Business**
 - a) Presentation of Draft 2019 Financial Statements by BT & Co. – Karen Linn, Managing Director
 - b) Consider Recommendations for Appointments to Fill 3 Positions (2 City, 1 County) on the Planning Commission
 - c) City Manager Agenda
 1. CARES Act Coronavirus Relief Fund Update – Includes Business Grant Program Update
 2. August Financial Report
 - d) City Attorney Agenda
 - e) Mayor Pro Tem Agenda
 - f) City Council Agenda
 - g) Mayor Agenda
- VI. Information & Communications (No Action Required)**
- VII. Adjourn**

City Council Meeting Minutes
September 8, 2020
7:00 PM Regular Meeting

I. Pledge of Allegiance

- City Manager George Brajkovic opened the meeting at 7:00 p.m.
- **Mr. Donnelly made a motion to nominate Lisa Patterson to serve as Mayor Pro Tem in the absence of Mayor Frese and Rocky Himpel.**
- **Ms. Stevens seconded the motion.**
- **Roll call vote of all ayes, motion carried.**
- Mayor Pro Tem Patterson led the pledge of allegiance.
- Mr. Donnelly, Ms. Patterson, Ms. Stevens, and Mr. Dale participated via Zoom. Mayor Frese and Mr. Himpel were absent. City Manager George Brajkovic, Assistant City Manager Dan Porter, and City Attorney Anna Krstulic also participated via Zoom.

II. Approval of Minutes – Regular meeting dated August 17, 2020

- **Mr. Donnelly made a motion to approve minutes from the regular meeting dated August 17, 2020.**
- **Ms. Stevens seconded the motion.**
- **Roll call vote of all ayes, motion carried.**

III. Consent Agenda

- a) Review bill payments
- **Mr. Donnelly made a motion to approve the consent agenda.**
- **Ms. Stevens seconded the motion.**
- **Roll call vote of all ayes, motion carried.**

IV. Old Business

V. New Business

- a) Ordinance 1489: Authorizing the Issuance of \$310,000 Taxable Industrial Revenue Bonds Series 2020 (B&L Ventures, LLC)
 - Mr. Brajkovic introduced the item, reviewed the industrial revenue bond process, described the project and location and indicated that the project is complete.
 - Mr. Donnelly asked if the City is liable in any way for the industrial revenue bonds.
 - Mr. Brajkovic answered that the industrial revenue bonds are not backed by the City's full faith and credit like general obligation bonds.
 - **Mr. Donnelly made a motion to approve Ordinance 1489, authorizing the issuance of \$310,000 taxable industrial revenue bonds series 2020 (B&L Ventures, LLC).**
 - **Ms. Stevens seconded the motion.**
 - **Roll call vote of all ayes, motion carried.**

- b) Resolution 09-20-01: Authorizing the Execution of a Cooperation Agreement Pertaining to Kansas Local Residential Housing Financing Among the City of Tonganoxie, Sedgwick County, Kansas and Shawnee County, Kansas
 - Mr. Porter introduced the item and stated that the Kansas Housing Assistance Program contacted the City regarding this opportunity to provide additional mortgage financing assistance for low and moderate income buyers. Sedgwick County and Shawnee County work closely with a banking firm to administer the program.
 - Scott Riffle, Managing Director at Stifel Public Finance, stated that the program has been operating successfully in Kansas since 2013 and presents no risk to the City. He said that the program provides down payment assistance via a second loan with no interest for a three-year period.

- Ms. Patterson asked how homebuyers can find out about this program.
- Mr. Riffle answered that lenders, realtors and other stakeholders in the industry know about the program and Stifel can help get the word out as the program administrator.
- **Mr. Donnelly made a motion to approve Resolution 09-20-01, authorizing execution of a Cooperation Agreement pertaining to Kansas Local Residential Housing Financing among the City of Tonganoxie, Sedgwick County, Kansas and Shawnee County, Kansas.**
- **Mr. Dale seconded the motion.**
- **Roll call vote of all ayes, motion carried.**

- c) Consider Approval of 2020 Salt Supplies Purchase
 - Mr. Brajkovic introduced the item.
 - **Ms. Stevens made a motion to authorize the purchase of salt supplies in 2020 for a total maximum cost of \$11,000.**
 - **Mr. Donnelly seconded the motion.**
 - **Roll call vote of all ayes, motion carried.**

- d) Consider the Establishment of an Allocation/Review Committee for the Tonganoxie Business Grant Program Utilizing Funding from the Coronavirus Relief Fund
 - Mr. Brajkovic introduced the item.
 - Ms. Krstulic said that any member of the City Council who is interested in applying for the grant on behalf of a business they own should recuse themselves from this discussion and any related conversations or decisions.
 - Ms. Stevens said that she is interested in applying for the grant and recused herself from further discussion. She then left the meeting.
 - Mr. Dale volunteered to serve on the review committee.
 - Ms. Patterson volunteered to serve on the review committee.
 - Ms. Patterson said that she supports staff making every effort to advance the program as quickly as possible in order to assist local businesses.
 - Mr. Brajkovic replied that staff would review the applications received by the 9/9/20 deadline and work with the City Council to schedule review as soon as possible.

- e) City Manager Agenda
 1. Urgent Needs Grant Update
 - Mr. Brajkovic said that construction activities are complete and they are working on final paperwork associated with the grant award.

- f) City Attorney Agenda

- g) Mayor Pro Tem Agenda

- h) City Council Agenda
 - Mr. Dale said that a citizen approached him to ask about when the in-person meetings of the City Council would resume.
 - Ms. Patterson asked staff to prepare information for the City Council to use to better understand the considerations associated with resuming in-person meetings.

- i) Mayor Agenda

VI. Information & Communications (No Action Required)

VII. Adjourn

- Mr. Donnelly made a motion to adjourn the meeting.
- Mr. Dale seconded the motion.
- Roll call vote of all ayes, motion carried.
- Meeting adjourned at 7:56 p.m.

Respectfully submitted,



Dan Porter, Assistant City Manager

DRAFT



City of Tonganoxie, KS

Check Report

Date Range: 09/03/2020 - 09/16/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
0382	LAIRD NOLLER	09/15/2020	Regular	0	65167	47923
0250	HONEYCREEK DISPOSAL SERVICE	09/08/2020	Regular	0	30124.03	47894
0671	Evergry	09/08/2020	Regular	0	13149.56	47886
0099	CITY OF LEAVENWORTH	09/08/2020	Regular	0	6198.41	47884
0579	SECURITY BENEFIT - 457	09/08/2020	Regular	0	3419.6	47910
1066	Western Consultants	09/15/2020	Regular	0	3200.25	47934
0458	MIDWEST PUBLIC RISK	09/08/2020	Regular	0	2829	47903
0491	OLATHE WINWATER WORKS	09/15/2020	Regular	0	2766	47925
0136	DELTA DENTAL PLAN OF KANSAS,IN	09/08/2020	Regular	0	2532.81	47885
0959	OFFICE OF THE KANSAS STATE TREASURER	09/08/2020	Regular	0	2316.5	47904
0189	FIRST STATE BANK & TRUST	09/08/2020	Regular	0	1204.91	47887
0399	LEAVENWORTH ASPHALT MATERIALS	09/08/2020	Regular	0	1168.96	47899
1121	Jerome Gorman	09/08/2020	Regular	0	1100	47895
0642	USPS	09/08/2020	Regular	0	1058	47912
0511	PHILLIPS PINWOOD MULCH, INC.	09/08/2020	Regular	0	950	47906
1154	Heartland Heavy Construction, LLC	09/15/2020	Regular	0	747.51	47919
0248	HOLLIDAY SAND & GRAVEL COMPANY	09/08/2020	Regular	0	658.67	47892
0224	HAMM QUARRIES & LANDFILL	09/15/2020	Regular	0	649.5	47918
0248	HOLLIDAY SAND & GRAVEL COMPANY	09/15/2020	Regular	0	577.55	47920
0614	T-MOBILE	09/08/2020	Regular	0	503.94	47911
0503	PACE ANALYTICAL SERVICES INC	09/15/2020	Regular	0	469	47927
0857	MIDCONTINENT COMMUNICATIONS	09/08/2020	Regular	0	431.16	47902
0809	FREESTATE ELECTRIC COOPERATIVE INC	09/15/2020	Regular	0	409.27	47917
0231	HEARTLAND ALARMS, INC.	09/08/2020	Regular	0	405	47889
1018	UNITED RENTALS	09/15/2020	Regular	0	372.21	47932
1118	Absolute Comfort Technologies, INC	09/15/2020	Regular	0	370	47913
0229	HAYNES EQUIPMENT CO	09/08/2020	Regular	0	365.81	47888
0757	KC CLEAN	09/15/2020	Regular	0	360	47922
0857	MIDCONTINENT COMMUNICATIONS	09/15/2020	Regular	0	300.6	47924
0243	HIMPEL LUMBER & BUILDING SUPPL	09/08/2020	Regular	0	279.38	47891
0414	LINK-LITE NETWORKING, INC.	09/08/2020	Regular	0	250	47901
0330	KANSAS GAS SERVICE	09/08/2020	Regular	0	248.25	47896
0651	USA BLUE BOOK	09/15/2020	Regular	0	246.18	47933
0625	THE RADAR SHOP	09/15/2020	Regular	0	225	47931
0249	HONEYBEE SEPTIC SERVICE	09/08/2020	Regular	0	215	47893
0249	HONEYBEE SEPTIC SERVICE	09/15/2020	Regular	0	215	47921
0500	O'REILLY AUTO PARTS	09/15/2020	Regular	0	208.48	47926
1021	Katherine Kelly	09/08/2020	Regular	0	200	47898
0749	BROADVOICE	09/15/2020	Regular	0	135.81	47915
0514	PITNEY BOWES, INC.	09/15/2020	Regular	0	135.24	47928
0932	RED WING SHOES	09/15/2020	Regular	0	125	47929
0496	KANSAS ONE CALL CONCEPTS	09/08/2020	Regular	0	112.8	47897
0232	HEARTLAND TOW, INC.	09/08/2020	Regular	0	97	47890
0831	AXON	09/15/2020	Regular	0	90	47914
0034	AT&T ACCESS TRANSPORT SERVICES	09/08/2020	Regular	0	74.49	47883
1112	Life-Assist, INC	09/08/2020	Regular	0	57.63	47900
0577	SECRETARY OF STATE	09/08/2020	Regular	0	50	47909
0568	SAMS CLUB	09/08/2020	Regular	0	48.82	47908
0622	THE MIRROR	09/15/2020	Regular	0	42	47930
0555	RICOH USA, INC.	09/08/2020	Regular	0	29.96	47907
0070	BROTHER' S MARKET	09/15/2020	Regular	0	25.96	47916

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
0384	PAUL LAMB	09/08/2020	Regular	0		24 47905

Bank Code AP Bank Summary

	Payable	Payment		
Payment Type	Count	Count	Discount	Payment
Regular Checks	60	52	0.00	146,941.25
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	60	52	0.00	146,941.25

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	60	52	0.00	146,941.25
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	60	52	0.00	146,941.25

Fund Summary

Fund	Name	Period	Amount
998	Gen Fund-Pooled Cash	9/2020	146941.25
			146941.25



Office of the City Manager
AGENDA STATEMENT

DATE: September 21, 2020
To: Honorable Mayor David Frese and Members of the City Council
FROM: Dan Porter, Assistant City Manager
SUBJECT: Presentation of Report Related to the 2019 Financial Statements with BT & Co., P.A.

DISCUSSION:

The City Council approved a three year agreement with Kramer and Associates in March 2019 for auditing services for the 2018, 2019, and 2020 fiscal years. On June 15, 2020, after being informed by Tony Kramer of the need to transition to another auditing services firm due to the transition of key audit staff and workload, the City Council authorized the Mayor and City Manager to execute a letter of engagement with BT&Co., P.A. for the preparation of an audit of the fiscal year ended on December 31, 2019.

Following the approval of the letter of engagement, City staff worked closely with assigned personnel from BT&Co. over a period of several months to provide requested information, documentation, and other relevant items for review. The culmination of those efforts is the provision of the attached draft financial statements for the year ended on December 31, 2019, SAS 114 letter (communication from the auditors to those charged with governance of the organization), and a draft representation letter (from management). The SAS 114 letter includes information about the scope of audit procedures performed, any significant findings, any disagreements with management, and audit adjustments or significant estimates.

Karen Linn, Managing Director of BT&Co., will participate in the City Council meeting to review the draft report and be available to answer any questions posed by the Governing Body. City staff will also be available to provide any requested information. A final copy of the financial statements will be provided to the Governing Body and posted on the City's website.

BUDGET IMPACT:

None.

ACTION(S) NEEDED:

No formal approval is required. City staff and staff from BT&Co. welcome any feedback or questions from the Governing Body.

ATTACHMENTS:

SAS 114 Letter
Representation Letter (from Management)
Draft Financial Statements for the Year Ended on December 31, 2019

cc: George Brajkovic, City Manager



Certified Public Accountants

DRRAFT

CITY OF TONGANOXIE, KANSAS

Report to the City Council
[Date of Issuance of Communication]



Certified Public Accountants

[Date of issuance of communication]

Honorable Mayor and City Council
City of Tonganoxie, Kansas
P.O. Box 326
Tonganoxie, Kansas 66086

Attention: Mayor David Frese

We are pleased to present this report related to our audit of the financial statement of the City of Tonganoxie, Kansas (the City) for the year ended December 31, 2019. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City’s financial reporting process.

This report is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to be of service to the City.

[FIRM SIGNATURE]

4301 SW Huntoon St. Topeka, KS 66604 | t: 785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcccpa.com

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CITY OF TONGANOXIE, KANSAS

Report to the City Council
[Date of Issuance of Communication]

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America and the <i>Kansas Municipal Audit and Accounting Guide</i> (KMAAG) have been described to you in our arrangement letter dated June 5, 2020.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	Preferability of Accounting Policies and Practices Under the KMAAG adopted by the State of Kansas (regulatory basis), in certain circumstances, management may select among alternative accounting practices. We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The City did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Area	Comments
	<p>Management's Judgments and Accounting Estimates</p> <p>Accounting estimates are an integral part of the preparation of the financial statement and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates.</p>
<p>Audit Adjustments</p>	<p>Audit adjustments proposed by us and recorded by the City are summarized in the attached representation letter.</p>
<p>Disagreements with Management</p>	<p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statement.</p>
<p>Consultations with Other Accountants</p>	<p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>
<p>Significant Issues Discussed with Management</p>	<p>No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p>
<p>Significant Difficulties Encountered in Performing the Audit</p>	<p>We did not encounter any significant difficulties in dealing with management during the audit.</p>
<p>Certain Written Communications Between Management and Our Firm</p>	<p>Copies of certain written communications between our firm and the management of the City, including the representation letter provided to us by management, are attached.</p>

BT&Co., P.A.
4301 SW Huntoon Street
Topeka, Kansas 66604-1659

This representation letter is provided in connection with your audit of the regulatory basis basic financial statement of the City of Tonganoxie, Kansas (the City) as of and for the year ended December 31, 2019 for the purpose of expressing an opinion on whether the financial statement is presented fairly, in all material respects in accordance with the *Kansas Municipal Audit and Accounting Guide* (KMAAG) in order to meet the requirements of the State of Kansas (regulatory basis).

We confirm, to the best of our knowledge and belief, as of the date of the auditors' report, 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 arrangement letter dated June 5, 2020, for the preparation and fair presentation of the financial statement referred to above in accordance with the regulatory basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
2. We have identified for you all related municipal organizations.
3. We have identified for you all of our funds and activities.
4. We have properly classified all funds and activities.
5. We are responsible for compliance with laws and regulations applicable to the City including adopting, approving, and amending budgets.
6. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
7. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

8. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
9. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
10. Interfund transactions, including interfund transfers have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of the regulatory basis.
11. All events subsequent to the date of the financial statement and for which regulatory basis requires adjustment or disclosure have been adjusted or disclosed.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with the regulatory basis.
13. The following have been properly recorded and/or disclosed in the financial statement:
 - a. The fair value of investments.
 - b. Debt issue provisions.
 - c. Risk financing activities.
 - d. Deposits and investment securities categories of risk.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
15. We are responsible for making the accounting estimates included in the financial statement. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
16. There are no:
 - a. Material transactions that have not been properly recorded in the accounting records underlying the financial statement.
 - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statement or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed.
 - d. Guarantees, whether written or oral, under which the City is contingently liable.
 - e. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
 - f. Agreements to repurchase assets previously sold.

- g. Security agreements in effect under the Uniform Commercial Code.
 - h. Liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - i. Liabilities which are subordinated in any way to any other actual or possible liabilities.
 - j. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
 - k. Authorized but unissued bonds or notes.
 - l. Derivative financial instruments.
 - m. Special and extraordinary items.
 - n. Arbitrage rebate liabilities.
 - o. Contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.
 - p. Leases and material amounts of rental obligations under long-term leases.
 - q. Significant estimates and material concentrations known to management which are required to be disclosed.
17. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statement.
18. The City has satisfactory title to all owned assets.
19. We have complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act and Uniform Guidance, because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
20. We agree with the findings of specialists in evaluating the net pension liability and have adequately considered the qualifications of the specialists in determining the disclosures used in the financial statement. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
21. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

22. 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, 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; and
 - d. Minutes of the meetings of governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.
23. All transactions have been recorded in the accounting records and are reflected in the financial statement.
24. We have disclosed to you the results of our assessment of risk that the financial statement may be materially misstated as a result of fraud.
25. We have no knowledge of allegations of fraud or suspected fraud, affecting the City's financial statement involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statement.
26. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statement received in communications from employees, former employees, analysts, regulators, or others.
27. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing the financial statements.
28. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statement.
29. We have disclosed to you the identity of the City's related parties and all the related-party relationships and transactions of which we are aware.
30. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize, and report financial data.
31. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
32. With respect to supplementary information presented in relation to the financial statement as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with the regulatory basis.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information 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 of issuance of the supplementary information and the auditors' report thereon.

33. During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
34. With respect to financial statement preparation services performed in the course of the audit:
- a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
35. We are responsible for and have reviewed and approved the proposed adjustments to the trial balances identified during the audit, which are included in the adjusting journal entries attachment, and will post all adjustments accordingly. We have reviewed, approved, and are responsible for overseeing the preparation and completion of the basic financial statement and related notes.

Very truly yours,

CITY OF TONGANOXIE, KANSAS

George Brajkovic, City Manager

Date Signed _____

Dan Porter, Assistant City Manager

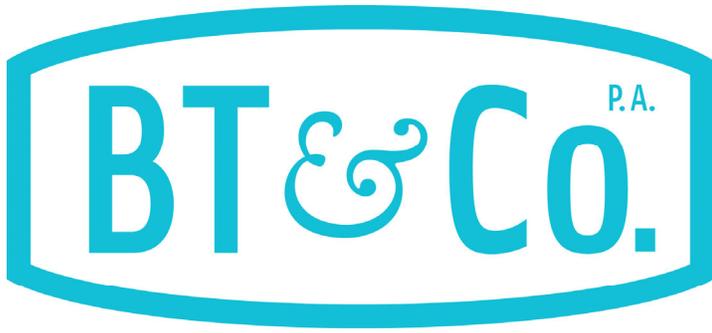
Date Signed _____

City of Tonganoxie, Kansas

Year End: December 31, 2019

Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	12/31/2019	FUND BALANCE	360-301 CPF360	25,983.83	
1	12/31/2019	DEBT SERVICE	360-901-68101 CPF360		-25,983.83
To rollforward fund balance.					
2	12/31/2019	FUND BALANCE	910-301 AF910		-463.46
2	12/31/2019	MISCELLANEOUS EXPENDITURE	910-100-62806 AF910	463.46	
To roll forward fund balance					
3	12/31/2019	ACCOUNTS PAYABLE	930-201 SPF930		-860,594.00
3	12/31/2019	ACCOUNTS PAYABLE	980-201 PSF980		-47,233.89
3	12/31/2019	CAPITAL IMPROVEMENTS	930-100-64501 SPF930	860,594.00	
3	12/31/2019	INDUSTRIAL PARK CONSTRUCTION COSTS	980-100-62829 PSF980	47,233.89	
To record 2019 expenditures that were paid in 2020					
4	12/31/2019	CHANGE ACCOUNT NAME TO "CERTIFICATE OF DEPOSIT"	100-102 GF100		-3,580.41
4	12/31/2019	MISCELLANEOUS REVENUE	100-46603 GF100	3,580.41	
To correct the account named accounts receivable to Certificate of Deposit and adjust the balance to actual.					
5	12/31/2019	ACCOUNTS PAYABLE	100-201 GF100		-3,953.92
5	12/31/2019	ACCOUNTS PAYABLE	420-201 SPF420		-1,500.00
5	12/31/2019	MISCELLANEOUS EXPENDITURE	100-100-62806 GF100	3,953.92	
5	12/31/2019	OPERATING SUPPLIES	420-200-63103 SPF420	1,500.00	



Certified Public Accountants

DRAFT

CITY OF TONGANOXIE, KANSAS

FINANCIAL STATEMENT
YEAR ENDED DECEMBER 31, 2019

CITY OF TONGANOXIE, KANSAS

FINANCIAL STATEMENT
REGULATORY BASIS

Year Ended December 31, 2019

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Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Tonganoxie, Kansas

Report on the Financial Statement

We have audited the summary statement of regulatory receipts, expenditures, and unencumbered cash balances of the City of Tonganoxie, 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 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 2; 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 a 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 auditors' 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.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

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

As described in Note 2 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 2 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 2.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash (the basic financial statement) as a whole. The schedules listed under supplementary information in the accompanying 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 2.

_____, 2020
Topeka, Kansas

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CITY OF TONGANOXIE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental type funds:							
General fund:							
General	\$ 707,625	\$ -	\$ 2,958,754	\$ 2,907,817	\$ 758,562	\$ 326	\$ 758,888
Special purpose funds:							
Special parks and recreation	15,702	-	7,248	6,469	16,481	-	16,481
Special highway	340,734	-	373,685	364,852	349,567	-	349,567
Library operations	6,783	-	415,584	413,960	8,407	-	8,407
Police equipment reserve	29,270	-	30,606	13,862	46,014	-	46,014
Fire equipment reserve	128,134	-	134,071	106,101	156,104	-	156,104
Law enforcement trust	6,257	-	2,837	205	8,889	-	8,889
Transient guest tax	3,535	-	898	-	4,433	-	4,433
Infrastructure sales tax	328,006	-	466,381	430,000	364,387	-	364,387
Insurance proceeds	-	-	17,044	17,044	-	-	-
Debt proceeds	3,575,528	-	57,811	2,759,108	874,231	860,594	1,734,825
Gallagher Park	15,641	-	1,520	7,227	9,934	-	9,934
Festival/Event	8,703	-	9,890	13,188	5,405	-	5,405
Industrial Park development	2,680,889	-	-	693,300	1,987,589	47,234	2,034,823
Bond and interest fund:							
Bond and interest	80,045	-	816,174	802,263	93,956	-	93,956
Capital projects funds:							
Capital projects	556,226	-	592,156	475,824	672,558	-	672,558
Capital reserve	915	-	-	-	915	-	915
Business funds:							
Water operations	395,804	-	1,260,050	1,179,946	475,908	1,268	477,176
Water capital improvement	233,218	-	56,550	51,059	238,709	-	238,709
Sewer operations	343,653	-	878,626	760,473	461,806	4,186	465,992
Sewer capital improvement	304,385	-	67,775	51,469	320,691	-	320,691
Sanitation	109,551	-	375,537	361,074	124,014	-	124,014
Storm water	27,239	-	42,449	7,318	62,370	-	62,370
Total reporting entity (excluding agency funds)	<u>\$ 9,897,843</u>	<u>\$ -</u>	<u>\$ 8,565,646</u>	<u>\$ 11,422,559</u>	<u>\$ 7,040,930</u>	<u>\$ 913,608</u>	<u>\$ 7,954,538</u>

Composition of cash

General checking	\$ 6,125,838
Certificate of deposit	60,131
Revolving loan	1,000
Investments	1,829,442
Total cash	<u>\$ 8,016,411</u>
Agency funds per Schedule 4	<u>(61,873)</u>
Total reporting entity (excluding agency funds)	<u>\$ 7,954,538</u>

See accompanying notes to financial statement.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2019

1 - Municipal Financial Reporting Entity

The City of Tonganoxie, Kansas (the City) is a municipal corporation governed by an elected mayor and five-member council. The basic financial statement presents the City as the primary government and excludes all related municipal entities for which the City appointed a voting majority of the unit's board and the City is either able to impose its will on the unit or a financial benefit or burden relationship exists. The financial statement of the City consists only of the funds of the primary government.

The Tonganoxie Public Library (the Library) serves the citizens within the City's jurisdiction. Acquisition or disposition of real property by the Library must be approved by the City. Bond issues must be approved by the City. The Library is not included in the report of the primary government. Financial statements for the Library may be obtained at the Library's office in Tonganoxie, Kansas.

2 - Summary of Significant Accounting Policies

(a) 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 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 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.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(b) 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 regulatory basis fund types 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 funds - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital projects 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.

Capital projects funds - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds - financed in whole or in part by fees charged to users of the goods or services.

Agency funds - used to report assets held by the City in a purely custodial capacity.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) 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), the bond and interest fund, 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 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 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. The Sanitation Fund was amended in 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 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, 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.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budgetary Information (Continued)

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

Police Equipment Reserve Fund	Gallagher Park Fund
Fire Equipment Reserve Fund	Festival/Event Fund
Law Enforcement Trust Fund	Industrial Park Development Fund
Infrastructure Sales Tax Fund	Capital Reserve Fund
Insurance Proceeds Fund	Water Capital Improvement Fund
Debt Proceeds Fund	Sewer Capital Improvement Fund

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

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the County Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the City after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the City, is on or before January 20th of the ensuing year. Additional amounts are distributed on four subsequent dates throughout the calendar year.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(d) Annual Personal and Sick Leave Benefits

It is the City's policy to permit employees to earn non-cumulative vacation at different intervals based on length of service. The liability for compensated vacation time at December 31, 2019 is approximately \$ 134,000. Sick leave accrues at 12 days per year and accumulates to a maximum of 90 days. No liability is reported for unpaid accumulated sick leave. Floating holiday is 8 hours of vacation pay per year that is assigned January 1, 2020 to all full-time employees with a use it or lose it policy over the year.

(e) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

(f) Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - 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 bank to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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 (KMIP). The City has no investment policy that would further limit its investment choices.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

3 - Deposits and Investments (Continued)

Some of the City's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the US government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2019, the City had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)
Kansas Municipal Investment Pool	\$ <u>1,829,442</u>	Less than a year

The municipal investment pool is under the oversight of the Pooled Money Investment Board (the Board). The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. The City's investment in the KMIP was not rated by a rating agency as of December 31, 2019.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's investments were composed of KMIP deposits as of December 31, 2019.

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. Kansas statutes require the 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.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

3 - Deposits and Investments (Continued)

At December 31, 2019, the City's carrying amount of deposits was \$ 6,186,970, and the bank balance was \$ 6,193,915. Of the bank balance, \$ 250,000 was covered by federal depository insurance, and the remaining \$ 5,943,915 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. At December 31, 2019, the City's investments were not exposed to custodial credit risk.

4 - Long-Term Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Capital Leases

The City has entered into lease agreements as the lessee for financing the acquisition of equipment.

CITY OF TONGANOXIE, KANSAS
 NOTES TO FINANCIAL STATEMENT
 (Continued)

4 - Long-Term Debt (Continued)

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

Long-Term Debt	Interest Rates	Date of Issue	Date of Final Maturity	Original Amount Issued	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2000	4.85% - 6.50%	12/1/2000	9/1/2021	\$ 630,000	\$ 35,000	\$ -	\$ (10,000)	\$ 25,000	\$ 2,013
Series 2009A	2.80% - 4.75%	4/1/2009	9/1/2029	1,350,000	65,000	-	(65,000)	-	2,438
Series 2010A	2.25% - 3.15%	6/1/2010	9/1/2020	1,075,000	505,000	-	(250,000)	255,000	15,533
Series 2013A	2.25% - 4.30%	1/29/2013	7/1/2033	1,760,000	1,455,000	-	(80,000)	1,375,000	51,968
Series 2013B	2.00% - 2.70%	1/29/2013	8/1/2031	6,355,000	4,550,000	-	(395,000)	4,155,000	95,478
Series 2017A	3.00%	11/21/2017	9/1/2029	1,860,000	1,715,000	-	(195,000)	1,520,000	51,450
Series 2018A	3.00% - 4.00%	4/19/2018	9/1/2038	3,660,000	3,660,000	-	(130,000)	3,530,000	131,850
Total general obligation bonds					<u>\$ 11,985,000</u>	<u>\$ -</u>	<u>\$ (1,125,000)</u>	<u>\$ 10,860,000</u>	<u>\$ 350,730</u>
Capital leases and other debt:									
Police department and city hall	2.44%	2/2/2016	9/1/2035	\$ 1,100,000	\$ 961,269	\$ -	\$ (44,360)	\$ 916,909	\$ 23,455
Pierce fire truck	2.99%	12/14/2018	9/1/2028	300,449	300,449	-	(28,499)	271,950	6,193
County Road No. 1 Contract	N/A	9/1/2009	9/30/2020	1,500,000	600,000	-	(100,000)	500,000	-
Interlocal - Fairgrounds ballfield	3.97%	2/26/2010	1/31/2020	472,520	114,052	-	(78,351)	35,701	3,788
					<u>\$ 1,975,770</u>	<u>\$ -</u>	<u>\$ (251,210)</u>	<u>\$ 1,724,560</u>	<u>\$ 33,436</u>

CITY OF TONGANOXIE, KANSAS
NOTES TO FINANCIAL STATEMENT
(Continued)

4 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the general obligation bonds, capital leases and other debt are as follows:

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	Total
Principal:									
General obligation bonds:									
Series 2000	\$ 10,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Series 2010A	255,000	-	-	-	-	-	-	-	255,000
Series 2013A	85,000	80,000	85,000	90,000	90,000	490,000	455,000	-	1,375,000
Series 2013B	400,000	555,000	560,000	565,000	585,000	1,240,000	250,000	-	4,155,000
Series 2017A	280,000	300,000	305,000	80,000	85,000	470,000	-	-	1,520,000
Series 2018A	135,000	140,000	145,000	150,000	155,000	850,000	1,000,000	955,000	3,530,000
Capital leases and other debt:									
Police department and city hall	45,668	47,016	48,403	49,830	51,300	280,116	323,943	70,633	916,909
Pierce fire truck	26,737	27,565	28,395	29,251	30,119	129,883	-	-	271,950
County Road No. 1 contract	500,000	-	-	-	-	-	-	-	500,000
Interlocal - Fairgrounds ballfield	35,701	-	-	-	-	-	-	-	35,701
Total principal	<u>1,773,106</u>	<u>1,164,581</u>	<u>1,171,798</u>	<u>964,081</u>	<u>996,419</u>	<u>3,459,999</u>	<u>2,028,943</u>	<u>1,025,633</u>	<u>12,584,560</u>
Interest:									
General obligation bonds:									
Series 2000	1,725	863	-	-	-	-	-	-	2,588
Series 2010A	8,033	-	-	-	-	-	-	-	8,033
Series 2013A	49,968	47,418	45,018	42,468	39,768	152,408	49,053	-	426,101
Series 2013B	87,578	79,578	68,478	57,278	45,978	100,940	10,125	-	449,955
Series 2017A	45,600	37,200	28,200	19,050	16,650	42,900	-	-	189,600
Series 2018A	127,950	123,900	118,300	112,500	106,500	459,750	312,350	97,200	1,458,450
Capital leases and other debt:									
Police department and city hall	22,373	21,258	20,111	18,930	17,714	69,040	32,789	1,723	203,938
Pierce fire truck	7,956	7,128	6,297	5,441	4,573	8,886	-	-	40,281
Interlocal - Fairgrounds ballfield	744	-	-	-	-	-	-	-	744
Total interest	<u>351,927</u>	<u>317,345</u>	<u>286,404</u>	<u>255,667</u>	<u>231,183</u>	<u>833,924</u>	<u>404,317</u>	<u>98,923</u>	<u>2,779,690</u>
Total principal and interest	<u>\$ 2,125,033</u>	<u>\$ 1,481,926</u>	<u>\$ 1,458,202</u>	<u>\$ 1,219,748</u>	<u>\$ 1,227,602</u>	<u>\$ 4,293,923</u>	<u>\$ 2,433,260</u>	<u>\$ 1,124,556</u>	<u>\$ 15,364,250</u>

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

5 - Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Water operations	General	K.S.A. 12-825d	\$ 112,500
Sewer operations	General	K.S.A. 12-825d	49,411
Infrastructure sales tax	Bond and interest	Bond ordinance	261,850
Infrastructure sales tax	Special highway	K.S.A. 12-825d	168,150
Water operations	Capital projects	K.S.A. 12-825d	75,000

6 - Defined Benefit Pension Plan

General Information about the 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 or by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, Kansas 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 6.00% 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.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

6 - Defined Benefit Pension Plan (Continued)

General Information about the Plan (Continued)

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 \$ 192,579 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$ 1,430,728. 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 this financial statement.

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

7 - County Road No. 1 Contract

In 2009, the City entered into an Interlocal agreement with Leavenworth County, Kansas to pay for the City's share of the cost of improvements to County Road No. 1. Under the \$ 1.5 million agreement, the City will pay \$ 100,000 each year for 10 years, with the final payment due on September 1, 2019. The remaining \$ 500,000 will be paid by the City from its share of development fees collected within the boundaries of the corridor and is due no later than September 30, 2020.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

8 - Recreation Commission COP's

The City has entered into an Interlocal agreement with the Tonganoxie Recreation Commission (TRC) to open a line of credit. The recreation commission is assuming these payments as part of a lease purchase agreement with the City. The debt has been issued to purchase land for the construction of athletic facilities (Fairgrounds ballfield).

9 - 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 the basic 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 Reimbursement 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.

10 - Commitments and Contingencies

The City receives significant financial assistance from numerous federal 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 basic financial statement as of December 31, 2019.

CITY OF TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

11 - 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; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have not been significant reductions in coverage from prior years.

12 - Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and, on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Commission operates. On March 27, 2020, the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) was enacted to, amongst other provisions, provide emergency assistance for individuals, families, and businesses affected by the pandemic.

It is unknown how long the adverse conditions associated with the pandemic will last and what the complete financial effect will be to the City. Accordingly, while management cannot quantify the financial and other impacts to the City as of December 31, 2019, management believes that a material impact on the City's financial position and results of future operations is reasonably possible.

13 - Subsequent Event

Subsequent events have been evaluated for the City through the date of the independent auditors' report, which is the date the financial statement was available to be issued.

DRAFT

SUPPLEMENTARY INFORMATION

CITY OF TONGANOXIE, KANSAS

SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(BUDGETED FUNDS ONLY)

Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental type funds:					
General fund:					
General	\$ 2,966,531	\$ -	\$ 2,966,531	\$ 2,907,817	\$ (58,714)
Special purpose funds:					
Special parks and recreation	11,600	-	11,600	6,469	(5,131)
Special highway	376,780	-	376,780	364,852	(11,928)
Library operations	424,686	-	424,686	413,960	(10,726)
Transient guest tax	1,500	-	1,500	-	(1,500)
Debt service fund:					
Bond and interest	802,263	-	802,263	802,263	-
Capital projects funds:					
Capital projects	572,000	-	572,000	475,824	(96,176)
Business funds:					
Water operations	1,262,298	-	1,262,298	1,179,946	(82,352)
Sewer operations	867,556	-	867,556	760,473	(107,083)
Sanitation	399,000	-	399,000	361,074	(37,926)
Storm water	41,000	-	41,000	7,318	(33,682)
Totals	<u>\$ 7,725,214</u>	<u>\$ -</u>	<u>\$ 7,725,214</u>	<u>\$ 7,279,996</u>	

CITY OF TONGANOXIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts and transfers:				
Taxes	\$ 1,842,421	\$ 1,842,421	\$ 1,939,447	\$ 97,026
Intergovernmental	306,000	306,000	328,949	22,949
Licenses and permits	81,350	81,350	147,004	65,654
Fines and fees	200,400	200,400	124,994	(75,406)
Use of money and property	60,000	60,000	134,792	74,792
Charges for services	129,600	129,600	120,680	(8,920)
Miscellaneous	110,500	110,500	977	(109,523)
Transfers in	215,881	215,881	161,911	(53,970)
Total receipts and transfers	<u>\$ 2,946,152</u>	<u>\$ 2,946,152</u>	2,958,754	<u>\$ 12,602</u>
Expenditures and encumbrances:				
Administration	\$ 392,749	\$ 392,749	409,923	\$ 17,174
Code enforcement	83,368	83,368	74,423	(8,945)
City planning and development	30,000	30,000	24,604	(5,396)
Police department	1,088,186	1,088,186	1,070,002	(18,184)
Fire department	737,219	737,219	685,202	(52,017)
Highway and streets	336,140	336,140	358,450	22,310
Swimming pool	144,703	144,703	138,033	(6,670)
Court services	130,266	130,266	126,864	(3,402)
Animal control	21,900	21,900	18,905	(2,995)
Mayor and council	2,000	2,000	1,411	(589)
Total expenditures and encumbrances	<u>\$ 2,966,531</u>	<u>\$ 2,966,531</u>	2,907,817	<u>\$ (58,714)</u>
Receipts and transfers over expenditures and encumbrances			50,937	
Unencumbered cash, beginning			<u>707,625</u>	
Unencumbered cash, ending			<u>\$ 758,562</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Taxes	\$ 3,439	\$ 3,439	\$ 7,248	\$ 3,809
Expenditures:				
Contractual services	\$ 4,600	\$ 4,600	580	\$ (4,020)
Commodities	7,000	7,000	5,889	(1,111)
Total expenditures	\$ 11,600	\$ 11,600	6,469	\$ (5,131)
Receipts over expenditures			779	
Unencumbered cash, beginning			15,702	
Unencumbered cash, ending			\$ 16,481	

(Continued)

CITY OF TONGANOXIE, KANSAS

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Receipts and transfers:				
Taxes	\$ 208,630	\$ 208,630	\$ 205,535	\$ (3,095)
Transfers in	168,150	168,150	168,150	-
Total receipts and transfers	<u>\$ 376,780</u>	<u>\$ 376,780</u>	373,685	<u>\$ (3,095)</u>
Expenditures:				
Capital outlay	<u>\$ 376,780</u>	<u>\$ 376,780</u>	364,852	<u>\$ (11,928)</u>
Receipts and transfers over expenditures			8,833	
Unencumbered cash, beginning			<u>340,734</u>	
Unencumbered cash, ending			<u>\$ 349,567</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS

LIBRARY OPERATIONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Taxes	\$ 363,378	\$ 363,378	\$ 371,883	\$ 8,505
Reimbursements	48,600	48,600	43,701	(4,899)
Total receipts	<u>\$ 411,978</u>	<u>\$ 411,978</u>	415,584	<u>\$ 3,606</u>
Expenditures:				
Contractual services	<u>\$ 424,686</u>	<u>\$ 424,686</u>	413,960	<u>\$ (10,726)</u>
Receipts over expenditures			1,624	
Unencumbered cash, beginning			<u>6,783</u>	
Unencumbered cash, ending			<u>\$ 8,407</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS

TRANSIENT GUEST TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Taxes	\$ 1,500	\$ 1,500	\$ 898	\$ (602)
Expenditures:				
Contractual services	\$ 1,500	\$ 1,500	-	\$ (1,500)
Receipts over expenditures			898	
Unencumbered cash, beginning			3,535	
Unencumbered cash, ending			\$ 4,433	

(Continued)

CITY OF TONGANOXIE, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts and transfers:				
Taxes	\$ 450,869	\$ 450,869	\$ 472,185	\$ 21,316
Reimbursed expense	82,139	82,139	82,139	-
Transfers in	261,850	261,850	261,850	-
Total receipts and transfers	<u>\$ 794,858</u>	<u>\$ 794,858</u>	816,174	<u>\$ 21,316</u>
Expenditures:				
Debt service	<u>\$ 802,263</u>	<u>\$ 802,263</u>	<u>802,263</u>	<u>\$ -</u>
Receipts and transfers over expenditures			13,911	
Unencumbered cash, beginning			<u>80,045</u>	
Unencumbered cash, ending			<u>\$ 93,956</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS

CAPITAL PROJECTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS

(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts and transfers:				
Taxes	\$ 472,000	\$ 472,000	\$ 503,828	\$ 31,828
Reimbursed expenses	-	-	13,328	13,328
Transfers in	100,000	100,000	75,000	(25,000)
Total receipts and transfers	<u>\$ 572,000</u>	<u>\$ 572,000</u>	592,156	<u>\$ 20,156</u>
Expenditures:				
Capital outlay	\$ 250,227	\$ 250,227	19,819	\$ (230,408)
Debt service	321,773	321,773	456,005	134,232
Total expenditures	<u>\$ 572,000</u>	<u>\$ 572,000</u>	475,824	<u>\$ (96,176)</u>
Receipts and transfers over expenditures			116,332	
Unencumbered cash, beginning			<u>556,226</u>	
Unencumbered cash, ending			<u>\$ 672,558</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS

WATER OPERATIONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Receipts:				
Taxes	\$ 7,000	\$ 7,000	\$ 7,360	\$ 360
Charges for services	1,231,000	1,231,000	1,230,548	(452)
Fines and fees	600	600	840	240
Miscellaneous	24,500	24,500	21,302	(3,198)
Total receipts	<u>\$ 1,263,100</u>	<u>\$ 1,263,100</u>	1,260,050	<u>\$ (3,050)</u>
Expenditures, encumbrances, and transfers:				
Production and distribution	\$ 860,249	\$ 860,249	840,397	\$ (19,852)
Debt service	152,049	152,049	152,049	-
Transfers out	250,000	250,000	187,500	(62,500)
Total expenditures, encumbrances, and transfers	<u>\$ 1,262,298</u>	<u>\$ 1,262,298</u>	1,179,946	<u>\$ (82,352)</u>
Receipts over expenditures, encumbrances, and transfers			80,104	
Unencumbered cash, beginning			<u>395,804</u>	
Unencumbered cash, ending			<u>\$ 475,908</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS

SEWER OPERATIONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
 REGULATORY BASIS
 (Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Charges for services	\$ 865,000	\$ 865,000	\$ 878,626	\$ 13,626
Expenditures, encumbrances, and transfers:				
Plant operating costs	\$ 509,293	\$ 509,293	420,680	\$ (88,613)
Capital outlay	3,000	3,000	1,000	(2,000)
Debt service	289,382	289,382	289,382	-
Transfers out	65,881	65,881	49,411	(16,470)
Total expenditures, encumbrances, and transfers	\$ 867,556	\$ 867,556	760,473	\$ (107,083)
Receipts over expenditures, encumbrances, and transfers			118,153	
Unencumbered cash, beginning			343,653	
Unencumbered cash, ending			\$ 461,806	

(Continued)

CITY OF TONGANOXIE, KANSAS

SANITATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Charges for services	\$ 382,000	\$ 399,000	\$ 375,537	\$ (23,463)
Expenditures:				
Personnel services	\$ 60,986	\$ 60,986	25,411	\$ (35,575)
Contractual services	313,275	335,479	335,663	184
Capital outlay	2,535	2,535	-	(2,535)
Total expenditures	\$ 376,796	\$ 399,000	361,074	\$ (37,926)
Receipts over expenditures			14,463	
Unencumbered cash, beginning			109,551	
Unencumbered cash, ending			\$ 124,014	

(Continued)

CITY OF TONGANOXIE, KANSAS

STORM WATER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Charges for services	\$ 41,000	\$ 41,000	\$ 42,449	\$ 1,449
Expenditures:				
Contractual services	\$ 41,000	\$ 41,000	7,318	\$ (33,682)
Receipts over expenditures			35,131	
Unencumbered cash, beginning			27,239	
Unencumbered cash, ending			\$ 62,370	

CITY OF TONGANOXIE, KANSAS

POLICE EQUIPMENT RESERVE FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

Year Ended December 31, 2019

Receipts:		
Licenses and permits	\$	2,000
Grants and donations		4,844
Reimbursements		3,372
Sale of property and equipment		9,900
Miscellaneous		10,490
		<hr/>
Total receipts		30,606
		<hr/>
Expenditures and encumbrances:		
Commodities		2,514
Capital outlay		5,374
Automotive equipment		5,974
		<hr/>
Total expenditures and encumbrances		13,862
		<hr/>
Receipts over expenditures and encumbrances		16,744
Unencumbered cash, beginning		29,270
		<hr/>
Unencumbered cash, ending	\$	46,014
		<hr/> <hr/>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

FIRE EQUIPMENT RESERVE FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
 (Continued)

Year Ended December 31, 2019

Receipts:		
Special assessments	\$	83,829
Grants and donations		47,492
Sale of property and equipment		2,750
		<hr/>
Total receipts		134,071
		<hr/>
Expenditures:		
Contractual services		53,549
Capital outlay		17,860
Debt service		34,692
		<hr/>
Total expenditures		106,101
		<hr/>
Receipts over expenditures		27,970
Unencumbered cash, beginning		128,134
		<hr/>
Unencumbered cash, ending	\$	156,104
		<hr/> <hr/>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

LAW ENFORCEMENT TRUST FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Taxes	\$	2,018
Seizures and forfeitures		819
		<hr/>
Total receipts		2,837
		<hr/>
Expenditures:		
Contractual services		205
		<hr/>
Receipts over expenditures		2,632
Unencumbered cash, beginning		6,257
		<hr/>
Unencumbered cash, ending	\$	8,889
		<hr/> <hr/>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

INFRASTRUCTURE SALES TAX FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Sales and use tax		\$ 466,381
Transfers:		
Transfer out		430,000
		<hr/>
Receipts over transfers		36,381
Unencumbered cash, beginning		328,006
		<hr/>
Unencumbered cash, ending		<u><u>\$ 364,387</u></u>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

INSURANCE PROCEEDS FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Fire insurance proceeds	\$	17,044
Expenditures:		
Reimbursed expenses		17,044
		<hr/>
Receipts over expenditures		-
Unencumbered cash, beginning		-
		<hr/>
Unencumbered cash, ending	\$	-
		<hr/> <hr/>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

DEBT PROCEEDS FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Interest		\$ 57,811
		<hr/>
Expenditures and encumbrances:		
Cost of issuance		270
Capital improvements		2,758,838
		<hr/>
Total expenditures and encumbrances		2,759,108
		<hr/>
Receipts under expenditures and encumbrances		(2,701,297)
		<hr/>
Unencumbered cash, beginning		3,575,528
		<hr/>
Unencumbered cash, ending		\$ 874,231
		<hr/> <hr/>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

GALLAGHER PARK FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Donations	\$	1,520
Expenditures:		
Capital outlay		<u>7,227</u>
Receipts under expenditures		(5,707)
Unencumbered cash, beginning		<u>15,641</u>
Unencumbered cash, ending	\$	<u><u>9,934</u></u>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

FESTIVAL/EVENT FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Donations and fees		\$ 9,890
Expenditures:		
Contractual services		4,457
Commodities		175
Rental of equipment		8,556
Total expenditures		<u>13,188</u>
Receipts under expenditures		(3,298)
Unencumbered cash, beginning		<u>8,703</u>
Unencumbered cash, ending		<u><u>\$ 5,405</u></u>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

INDUSTRIAL PARK DEVELOPMENT FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Expenditures and encumbrances:	
Engineering services	\$ 131,295
Industrial park construction	503,163
Capital outlay	58,842
	<hr/>
Total expenditures and encumbrances	693,300
Unencumbered cash, beginning	2,680,889
	<hr/>
Unencumbered cash, ending	<u>\$ 1,987,589</u>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

CAPITAL RESERVE FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Unencumbered cash, beginning	<u>\$ 915</u>
Unencumbered cash, ending	<u>\$ 915</u>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

WATER CAPITAL IMPROVEMENT FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Charges for services	\$	43,000
Reimbursed expenses		1,900
Sale of property and equipment		11,650
		<hr/>
Total receipts		56,550
		<hr/>
Expenditures:		
Contractual services		1,799
Capital outlay		49,260
		<hr/>
Total expenditures		51,059
		<hr/>
Receipts over expenditures		5,491
Unencumbered cash, beginning		233,218
		<hr/>
Unencumbered cash, ending	\$	<u>238,709</u>

*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS

SEWER CAPITAL IMPROVEMENT FUND*

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)

Year Ended December 31, 2019

Receipts:		
Charges for services	\$	59,125
Sale of property and equipment		<u>8,650</u>
Total receipts		<u>67,775</u>
Expenditures:		
Contractual services		4,575
Capital outlay		<u>46,894</u>
Total expenditures		<u>51,469</u>
Receipts over expenditures		16,306
Unencumbered cash, beginning		<u>304,385</u>
Unencumbered cash, ending	\$	<u><u>320,691</u></u>

*This fund is not required to be budgeted.

CITY OF TONGANOXIE, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Payroll clearing	\$ 44,856	\$ 2,056,307	\$ 2,049,495	\$ 51,668
Bail bonds	8,130	2,932	1,857	9,205
Certificate of deposit	4,240	-	4,240	-
Revolving loan	2,203	-	1,203	1,000
	<u>\$ 59,429</u>	<u>\$ 2,059,239</u>	<u>\$ 2,056,795</u>	<u>\$ 61,873</u>



Office of the City Manager
AGENDA STATEMENT

DATE: September 21, 2020
To: Honorable Mayor David Frese and Members of the City Council
FROM: Melanie Bilby, Planning Clerk
SUBJECT: Planning Commission Appointment Recommendations and Applications

DISCUSSION:

In August 2020 the City Council opened an application period for three Planning Commission positions that became vacant in 2020 with the expiration of the terms of John Morgan, Zach Stoltenberg and Jennifer McCutchen. Two of the positions must be filled by a resident of the City of Tonganoxie and one must be filled by someone who resides in Leavenworth County within three miles of the Tonganoxie city limits. A Planning Commission vacancy is filled by the appointment by the Mayor with the consent of the Governing Body.

Four applications were received for the two city positions and two applications were received for the county position. The applications were presented to the Planning Commission for review on September 3, 2020. The Planning Commissioners' discussion concluded with the recommendation by a majority of the Planning Commission to appoint Jennifer McCutchen and Meagan Vestal to the two city positions and Howard Brewington to the county position on the Planning Commission. The pending appointments will have terms expiring on May 31, 2023 in accordance with the provisions of the City Code.

The applicants recommended for appointment were provided notice of the City Council meeting agenda in anticipation of an opportunity to address the Governing Body regarding any questions about their interest and qualifications for the positions on the Planning Commission.

BUDGET IMPACT:

None.

ACTION NEEDED:

Mayor makes a motion to appoint (INSERT NAME) and (INSERT NAME) to the two vacant City positions and (INSERT NAME) to the vacant County position on the Tonganoxie Planning Commission.

Recommended by Planning Commission: Jennifer McCutchen, Meagan Vestal, and Howard Brewington.

ATTACHMENTS:

Planning Commission Draft Minutes – 2020-09-03 Meeting
Planning Commission Application Packets

cc: George Brajkovic, City Manager
Dan Porter, Assistant City Manager
Anna Krstulic, City Attorney



TONGANOXIE PLANNING COMMISSION
Meeting Minutes
September 3, 2020, 7:00 p.m. via Zoom

CALL TO ORDER

- Vice Chair Monica Gee opened the meeting at 7:00 p.m.
- Roll Call: Planning Commission ("Commission") members present were Vice Chair Monica Gee, John Kirk, Patti Bitler and Crystal Henson. No Commission members were absent. City Manager George Brajkovic, Assistant City Manager Dan Porter, City Attorney Anna Krstulic and Planning Clerk Melanie Bilby were also present via Zoom.

1. APPROVAL OF BOARD OF ZONING APPEALS MINUTES – August 6, 2020

- **Ms. Bitler moved to approve the minutes from the August 6, 2020 Board of Zoning Appeals meeting.**
- **Mr. Kirk seconded.**
- **Vote of all ayes, motion carried.**

2. APPROVAL OF COMMISSION MINUTES – August 6, 2020

- **Mr. Kirk moved to approve the minutes from the August 6, 2020 Commission meeting.**
- **Ms. Bitler seconded.**
- **Vote of all ayes, motion carried.**

3. OPEN AGENDA

- No members of the public submitted any questions or comments.

4. OLD BUSINESS

5. NEW BUSINESS

- a) Final Plat – West Village Apartments – 00000 West Street (5.15 Acres) – Submitted by Tomica and Ljubinka Cvetkovic
 - Mr. Brajkovic stated that the applicant has submitted the items required and the staff report is complete but not with enough time for the Commission to review. Mr. Brajkovic withdrew the item from the agenda and stated that it will be considered at a future meeting.
- b) Consideration of Planning Commissioner Applications
 - Ms. Gee opened the item by stating that there are four applications for the two open City positions and two applications for the one County position.
 - Mr. Stoltenberg Ms. McCutchen, Ms. Vestal, Mr. Brewington and Mr. Fugate addressed the Commission on the subject of their interest in the open positions.
 - Ms. Gee asked the Commissioners if they have any questions or comments for the applicants.
 - Ms. Henson asked for more information about Mr. Fugate's employment background.
 - Mr. Fugate explained that his career involves working for federal government in the area of information requests.
 - Ms. Gee asked if any of the Commissioners had any thoughts on recommendations.

- There were no additional comments from the Commission.
- Ms. Gee said that she recommends the appointment of Ms. McCutchen and Ms. Vestal for the two City positions. She asked if the other Commissioners have a recommendation for the County position.
- Ms. Bitler replied that she agreed with Ms. Gee's recommendations for the City positions and recommended Mr. Brewington for the County position.
- Mr. Kirk agreed with the recommendations suggested by Ms. Gee and Ms. Bitler.
- Ms. Henson said that she preferred Mr. Stoltenberg and Ms. McCutchen continue to serve on the Commission in the City position, and both County position applicants are strong candidates.
- Mr. Brajkovic said that the recommendation of the Commission would be conveyed to the Mayor and City Council and all applications would be included in the Council packet.
- **The recommendation of the majority of the Commission was that the Mayor appoint Jennifer McCutchen and Meagan Vestal to the two City positions and Howard Brewington to the County position.**

6. GENERAL INFORMATION

- Ms. Gee commented that she is glad to see the City's numbers so high in the Home Builders Association Reports.
- Ms. Henson suggested a "team-building" event or meeting since there are so many new Commission members.
- Mr. Brajkovic stated that City staff will review the options and present them at the next Commission meeting.

7. ADJOURN

- **Mr. Kirk moved to adjourn the meeting.**
- **Ms. Bitler seconded.**
- **Vote of all ayes, motion carried.**
- **Meeting adjourned at 7:37 p.m.**

Respectfully submitted,

Melanie Bilby, Planning Clerk



Boards and Committees Application

City of Tonganoxie

Submitted On:

August 20, 2020 7:34pm

America/New_York

Name (First and Last)	Howard K. Brewington
grp_q8Pclz	20260 Parallel Road Tonganoxie KS 66086
Email	howard.k.brewington3.civ@mail.mil
Phone Number	913-416-3451
Are you a registered voter?	Yes
Do you live within the city limits of Tonganoxie?	No
Where do you work? Please include your job title and a brief description of your job duties and responsibilities.	Fort Leavenworth Deputy Director, Mission Command Center of Excellence Responsible for the day-to-day operations of the MCCoE at large and is the Director's principal assistant for directing, coordinating, supervising, and training the staff, as well as, providing advice and support to the Director. The Deputy Director frees the Director from routine details and passes pertinent data, information, and insight from the staff and subordinate organizations to the Director and from the Director to the staff and subordinate organizations. The Deputy Director provides direction, guidance, decision-making, and support to the MCCoE in order to function effectively, efficiently, and synergistically. Fulfills the responsibilities of the Director in the Director's absence and provides the continuity of operations and expertise throughout leadership changes. This position is essential for operations, planning and administering programs and activities, setting overall policies, objectives, timeframes and procedures necessary for program accomplishment and effective management to accomplish the MCCoE mission.
What Board/Committee would you like to serve on?	Planning Commission
Why do you wish to serve on this board?	I am a retired US Army Infantry Officer, have lived in Tonganoxie since 2013, and desire to contribute to the community. I believe I have the skill set to make a meaningful contribution as a member of the Planning Commission
What other Tonganoxie boards and committees have you served on?	None. Applied for the Recreation Commission but was not chosen.
Is this an application for a reappointment to a board you currently serve on?	No
Describe any work or volunteer experience that is related to the function of this board or committee.	None
Select your highest education completed.	Graduate Degree

Dear Tonganoxie Planning and Zoning Commission,

Please accept this as my letter of intent to be considered for a seat on the Tonganoxie Planning & Zoning Commission. I have lived in Tonganoxie for many years and have had the opportunity to see how both my parents serve this great city. Like my parents I too have a love for this community and believe I would be a strong addition to the commission due to my age and knowledge of the City as a whole.

As a citizen and hopefully the next appointed Planning & Zoning member, I would love nothing more than to be part of helping guide Tonganoxie into a successful future for many years to come.

Thank you for your consideration,

Jennifer McCutchen

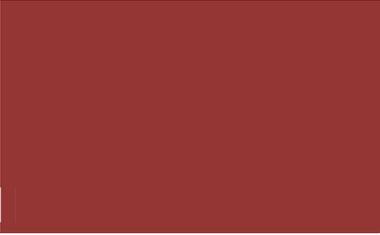


Boards and Committees Application

City of Tonganoxie

Submitted On:
August 11, 2020 5:22pm
America/New_York

Name (First and Last)	Jennifer McCutchen
grp_q8Pclz	107 W 2nd St Tonganoxie KS 66086
Email	jennifermccutchen86@gmail.com
Phone Number	9136207936
Are you a registered voter?	Yes
Do you live within the city limits of Tonganoxie?	Yes
Where do you work? Please include your job title and a brief description of your job duties and responsibilities.	Maximus Federal Program Analyst Responsible for conducting research, analyzing data, identifying trends and preparing reports for the Medicare Advanced Resolution Center
What Board/Committee would you like to serve on?	Planning Commission
Why do you wish to serve on this board?	To participate in the future growth of my community.
What other Tonganoxie boards and committees have you served on?	Spooktacular Planning Committee
Is this an application for a reappointment to a board you currently serve on?	Yes
Describe any work or volunteer experience that is related to the function of this board or committee.	Tongie Days Volunteer Unofficial Auxillary for the Tonganoxie City Fire Department
Select your highest education completed.	High School
Other information or comments	



Jennifer McCutchen

jenniferrmccutchen@maximus.com

107 West Second Street
Tonganoxie, Kansas 66086
Mobile: (913)-620-7936

Professional Experience

Program Analyst, Medicare Advanced Resolution Center, Contact Center Operations
MAXIMUS Federal ▪ Lawrence, Kansas ▪ June 2020-Present,

- Conducting research, analyzing data, identifying trends, and preparing reports.
- Determining program requirements and making recommendations.
- Analyzing programs, policies, procedures, and systems and making recommendations to optimize these.
- Drafting new or revised policies and procedures.

Supervisor- Medicare Advance Resolution Center, Contact Center Operations
MAXIMUS Federal ▪ Lawrence, Kansas ▪ October 2019 – June 2020,

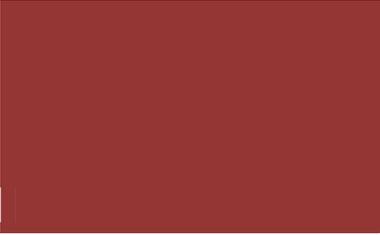
- Leading and maintaining a highly skilled team of Customer Service Representatives
- Completing all administrative duties related to the ARC department
- Computer proficiency

Senior Specialist - Medicare Advanced Resolution Center, Contact Center Operations
MAXIMUS Federal ▪ Lawrence, Kansas ▪ September 2017 – October 2019,

- Performed outbound phone and written correspondence to resolve advanced Medicare issues
- Received incoming correspondence via phone regarding advanced Medicare issues
- Served as a mentor for acting Medicare ARC Senior Specialists
- Worked special projects as part of the ARC backlog/SWAT team

Customer Service Representative - Medicare Web Chat/Technical Support
General Dynamics ▪ Lawrence, Kansas ▪ May 2014 - September 2017,

- Received incoming correspondence via chat and phone regarding mymedicare.gov
- Provided general Medicare information and technical support troubleshooting
- Answered both email and TTY correspondence regarding Medicare programing



Jennifer McCutchen

jennifermccutchen@maximus.com

107 West Second Street

Tonganoxie, Kansas 66086

Mobile: (913)-620-7936

Medicare Customer Service Representative

General Dynamics ▪ Lawrence, Kansas ▪ August 2013 – May 2014,

- Remained up to date on all required trainings
- Answered inbound calls regarding the Medicare program from insurance recipients
- Demonstrated performance improvement in all required areas while adhering to all regulations policies and procedures
- Excelled while being a part of a growing team

Customer Service/Cashier/Switchboard Operator

Cabela's ▪ Kansas City, Kansas ▪ August 2012 - September 2013,

- Greeted customers and offered immediate assistance upon arrival
- Cross-trained and provided back up for other team members when needed
- Operated cash register, answered phones and directed calls to appropriate departments

Customer Service/Cashier/Shift Supervisor

Halloween Express ▪ Lawrence, Kansas ▪ August 2011 – November 2011,

- Greeted customers entering the store to ascertain what each customer wanted and/or needed
- Worked as a team member performing cashier duties and housekeeping duties
- Provided product assistance while offering outstanding customer service

Emergency Room Technician

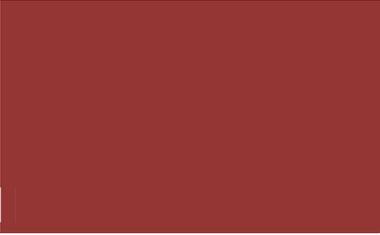
Cushing Memorial Hospital ▪ Leavenworth, Kansas ▪ June 2006 – August 2011,

- Admitted patients to the Emergency Room
- Handled money in regard to pre-payment for Emergency Room visits
- Answered and transferred calls
- Administered patient care and customer service

Assistant Manager

Dollar General ▪ Tonganoxie, Kansas ▪ June 2004 – June 2005,

- Assisted customers with store and product complaints
- Worked as a team member performing cashier duties while giving great customer service
- Administered light housekeeping duties and responsible for opening and closing store
- Cross-trained and provided back up for other customer service representatives when needed.
- Handled money in regard to paychecks and nightly bank deposits



Jennifer McCutchen

jenniferrmcutchen@maximus.com

107 West Second Street
Tonganoxie, Kansas 66086
Mobile: (913)-620-7936

Volunteer and Committees

Spooktacular Planning Committee ▪ Tonganoxie, Kansas ▪ 2014-2019

Volunteer for Tongie Days ▪ Tonganoxie, Kansas ▪ 2017-2018

Planning and Zoning Commission ▪ Tonganoxie, Kansas ▪ 2020-Present

Education and Certifications

- Certified Medical Assistant – Pinnacle Career Institute , Lawrence KS (2006)
- High School Diploma, Tonganoxie High School, Tonganoxie, KS (2004)

Skills related to the position I'm applying for

- Previous supervisor experience
- Experience working with customers both in person and on the phone
- Great customer service
- Previous training experience
- Technical support
- Experience working on an individual basis and in a team setting

Reference

Available Upon Request

Meagan Vestal
135 E 3rd Street
Tonganoxie, KS 66086
August 22, 2020

To whom it may concern,

My name is Meagan Vestal and I am writing to express my interest in filling a position on the Tonganoxie City Planning Commission. I'd like to begin by telling you a little bit about myself. I am 34 years old and have lived in Tonganoxie since 1997. I am married to a life-long resident of Tonganoxie, Justin (Gator) Vestal. We have two sons, Conner and Sawyer, who are high school and elementary students respectively. I currently work as the Library Clerk for Tonganoxie Middle School and a Substitute Teacher for Morgan Hunter Education. Recently I graduated from Kansas City Kansas Community College with an Associate's degree in Liberal Arts and Applied Sciences and am currently enrolled in an undergraduate program at Ottawa University to complete a Bachelor's degree in English. My passions include reading, crafting, and volunteering for my community.

I am interested in joining the planning commission because I have a desire to serve my community. I currently serve as the Vice President of the Board of Trustees of the Tonganoxie Public Library, for which I have served as a board member since 2017. I have volunteered for five consecutive years as a member of the Tonganoxie Business Association's Spooktacular Committee for which it has been my great pleasure and honor to be a part of, volunteered for community member Tammie McCutchen's cleanup day at Tonganoxie High School, and for several past Tongie Days festivals in various ways including organizing a cake walk and helping organize other volunteers. Most recently I volunteered my time for Mayor David Freese's food drive during the COVID Pandemic. I feel strongly that volunteering in one's community is the best way to serve and have instilled this belief and passion in my children as well. My sons both serve on student councils, volunteer for cleanup days when the opportunity arises, and have been known to pick up trash while on walks throughout beautiful Tonganoxie.

Working for USD 464 for the past five years I have learned a great many skills and insights into working in a structured entity. I worked under the Superintendent Lyn Rantz for two years and learned a great deal from her during the building of the new Tonganoxie Elementary School. During those years, I served as the Deputy Clerk of the Board and am well versed on the legalities and innerworkings of public meetings, agendas, confidentiality, and the need for community involvement in decision making. I also learned a great deal more about planning, zoning, and construction by serving on the board of the Tonganoxie Public Library as we built the new library where I served on the new building committee. I feel my time on these boards and committees will be of great value to the Planning Commission and look forward to serving my community in this way. Thank you for your time and your consideration.

Sincerely,

Meagan Vestal



Boards and Committees Application

City of Tonganoxie

Submitted On:
August 22, 2020 7:19pm
America/New_York

Name (First and Last)	Meagan M Vestal
grp_q8Pclz	135 E Third St Tonganoxie KS 66086
Email	meaganvestal@yahoo.com
Phone Number	8165853803
Are you a registered voter?	Yes
Do you live within the city limits of Tonganoxie?	Yes
Where do you work? Please include your job title and a brief description of your job duties and responsibilities.	Tonganoxie Middle School-Library Clerk Morgan Hunter Education-Substitute Teacher I am responsible for managing the school and district's library budget, I sponsor several book clubs, I manage the collection and maintenance of materials in the library's circulation.
What Board/Committee would you like to serve on?	Planning Commission
Why do you wish to serve on this board?	I have always been a firm believer in community service and outreach. I feel it is my civic duty to volunteer in any capacity I am capable of and be of service to the town in which I am firmly invested in and call home.
What other Tonganoxie boards and committees have you served on?	Tonganoxie Public Library Board of Trustees - Vice President
Is this an application for a reappointment to a board you currently serve on?	No
Describe any work or volunteer experience that is related to the function of this board or committee.	I volunteer as a Board of Trustees member for the Tonganoxie Public Library and helped facilitate the building of the new library. I have volunteered for Spooktacular Committee, Tongie Days, Clean Up days, as well as local food drives. I have developed great working relationships with my fellow board members, council members, and the mayor. I previously worked for two of the former Superintendents of USD 464 and was considered a great asset.
Select your highest education completed.	Associate Degree
Other information or comments	Was unable to attach documents requested, will send via email to Melanie.



MEAGAN VESTAL

Tonganoxie Middle School Library Clerk

CONTACT

PHONE:
816-585-3803

EMAIL:
meaganvestal@yahoo.com
mvestal@tong464.org

REFERENCES

Mark Altman:
maltman@tong464.org
913-626-5756
Kasi Brown:
kbrown@tong464.org
316-734-0198
Brianna Guinn:
bguinn@usd329.com
913-416-3784
Mary Bartels:
mbartels@tong464.org
816-810-2641
Shelly Hunter:
shunter@tong464.org
913-416-0051
Rachel Padfield:
rpaddfield@tong464.org
785-640-4439

EDUCATION

Tonganoxie High School
2000 - 2004
High School Diploma; Honor Roll Student

Kansas City Kansas Community College
2018 - 2020
Associates Degree in Liberal Arts and Applied Sciences
3.85 GPA; Phi Theta Kappa; Magna Cum Laude

Ottawa University
2020-Present
Working on obtaining a bachelor's degree in English

WORK EXPERIENCE

Tonganoxie Middle School - Library Clerk
07/2017-Present
Manage District library budget and Tonganoxie Middle School building library budget. Responsible for circulation and purchasing of all library materials including, but not limited to, books and supplies. Sponsorship of all Tonganoxie Middle School Book Clubs. Organization and upkeep of library. Inventory of all books, movies, and equipment of the library. Administration duties of Follett system for library circulation. Writing grants to obtain reading materials for book clubs. Hosting and organizing Scholastic Book Fairs for TMS.

Tonganoxie USD 464 - Human Resources Clerk/Deputy Clerk of the Board of Education
12/2014-06/2017
Assisting Human Resources Coordinator with payroll and daily needs. Completing and maintaining federal and state forms. Assisting Board of Education with needs. Compiling data to report to IRS for Affordable Care Act. Posting and maintain multiple job openings. Screening potential candidates by way of background checks, checking references, and administering Wonderlic exam. Responsible for hiring substitutes and keeping track of their licensure and hours worked. Using various Microsoft Works and Google on a daily basis. Operating job specific computer programs efficiently. Sorting all District mail. Assisting patrons and staff members alike with needs. Answering the phones and directing calls to appropriate departments if unable to assist myself.

Halloween Express - Manager

08/2011–11/2015

Operated cash register. Directed team members to fulfill daily responsibilities. Helped costumers with all needs. Directly responsible for using advanced computer programs and internet to enter all inventory into company database. Responsible for the hiring and dismissal of all staff members. Handled large amounts of cash for deposits. Filing of and keeping confidential all staff records. Scheduling of employees with use of Microsoft Spreadsheet. Handling of all customer concerns. Using various Microsoft programs and the internet to achieve marketing.

SKILLS

Working knowledge of Microsoft Works, Google, Skyward, Aesop, TalentEd, Follett, and BoardDocs. Ability to quickly learn and operate any computer program and various types of technology. Type at 80 wpm. Able to work in a fast-paced environment with frequent interruptions.

PROFESSIONAL ACHIEVEMENTS

Introduced a new program to improve hiring procedures and cut back on paper usage, trained District administrators on new program. Organized and led a meeting between District administrators to resolve concerns and create procedures to prevent further confusion. Written several grants to expand my schools book club reading selections. Appointed as the Districts System Representative for the North Eastern Kansas Library System. Wrote grant and am solely responsible for bringing digital reading to USD 464. Book Club Sponsor. Worked on the building committee for the Tonganoxie Public Library as it built its brand-new library.

EXTRACURRICULAR

Tonganoxie Spooktacular Committee member. Team Captain of 2015-16 winning TES Battle of the Books team. Book reviewer for Library Things early reviewers' program. Vice President of the Board of Trustees for Tonganoxie Public Library and have served on Board of Trustees since 2017. Team representative for TMS Social Committee.

Commission Members,

Over the last three and a half years it has been my honor and privilege to serve along side you all as a member of this group. I have seen many new faces join us over the years and have really enjoyed the dynamic and input all of our different perspectives have brought to the many development actions that we've evaluated. As an architect I am often on the opposite side of the room when it comes to development actions and it has been very rewarding to serve our community as a part of the Planning Commission. I know that my perspective as a design professional is very different from many of the other commissioners and believe that I have been an asset to our city and this commission.

I am requesting your support to renew my membership for another appointment to the planning commission and look forward to continuing the important work we do together. As we consider the future updates to the comprehensive plan, a revision of our signage ordinances, and other proposed development actions my experience on the commission and professional perspective will hopefully continue to be valuable to our group and to the responsible future development of our community.

We weathered the storm of Tyson, oversaw major redevelopment of downtown with the new Library, a new Casey's, and two different multi-family developments all in the last few years. Developments with the business park, the newly established rural incentive districts, and all of the efforts our city staff and council are working to bring to Tonganoxie leave me very excited about what is yet to come. I would like to continue to serve the community and this commission to the best of my ability and look forward to continuing to work with you all as we evaluate future growth opportunities for Tonganoxie.

Zachary Stoltenberg



Boards and Committees Application

City of Tonganoxie

Submitted On:
July 20, 2020 5:37pm
America/New_York

Name (First and Last)	Zachary B Stoltenberg
grp_q8Pclz	430 W Washington Street N/A Tonganoxie KS 66086
Email	zach.stoltenberg@gmail.com
Phone Number	7855504919
Are you a registered voter?	Yes
Do you live within the city limits of Tonganoxie?	Yes
Where do you work? Please include your job title and a brief description of your job duties and responsibilities.	I'm a Kansas Registered Architect currently working for Tevis Architects.
What Board/Committee would you like to serve on?	Planning Commission
Why do you wish to serve on this board?	I have enjoyed the opportunity to serve the community and wish to stay involved by continuing to serve the planning commission.
What other Tonganoxie boards and committees have you served on?	Planning and Zoning Commission
Is this an application for a reappointment to a board you currently serve on?	Yes
Describe any work or volunteer experience that is related to the function of this board or committee.	I also serve as a volunteer for the National Council of Architecture Registration Boards, which is the national entity that oversees licensing for Architects.
Select your highest education completed.	Graduate Degree
Other information or comments	Can't get the upload feature to work so I will email my letter directly to Melanie.



Boards and Committees Application

City of Tonganoxie

Submitted On:
August 8, 2020 10:36am
America/New_York

Name (First and Last)	Sherri Rebarcek
grp_q8Pclz	2310 E. Willow Point Circle Tonganoxie KS 66086
Email	iteachprms@aol.com
Phone Number	9132716364
Are you a registered voter?	Yes
Do you live within the city limits of Tonganoxie?	Yes
Where do you work? Please include your job title and a brief description of your job duties and responsibilities.	Retired school teacher of 33 years, 29 of those in the Easton 449 district.
What Board/Committee would you like to serve on?	Planning Commission Library Board
Why do you wish to serve on this board?	I have lived in Tonganoxie since 2007. Now that I am retired from teaching and coaching, I feel I have time to volunteer for my community.
What other Tonganoxie boards and committees have you served on?	None
Is this an application for a reappointment to a board you currently serve on?	No
Describe any work or volunteer experience that is related to the function of this board or committee.	I was an English/reading teacher for 29 years. Served on the Bonner Springs Planning and Zoning committee for several years. (Resigned in 2007 when moved to Tonganoxie).
Select your highest education completed.	Graduate Degree
Other information or comments	

From: [Jason Fugate](#)
To: [info](#)
Subject: Letter of intent.
Date: Tuesday, September 1, 2020 7:49:40 PM

I tried to upload my letter of intent for the planning commission and it would not let me.

I am writing this letter of interest for the planning commission spot open for a county representative. I have lived in Tonganoxie for 12 years, living in county for the past 4 years. I'm interested in being on the commission because I want to play a part in how Tonganoxie grows. I think that there will be a lot of opportunities for growth in the future and am looking to volunteer my time and talents.

I appreciate your consideration and time

Thank you

Jason Fugate



Boards and Committees Application

City of Tonganoxie

Submitted On:

August 28, 2020 9:21pm

America/New_York

Name (First and Last)	Jason Fugate
grp_q8Pclz	20024 Parallel Rd Tonganoxie KS 66086
Email	jasonfugate80@gmail.com
Phone Number	9139074683
Are you a registered voter?	Yes
Do you live within the city limits of Tonganoxie?	No
Where do you work? Please include your job title and a brief description of your job duties and responsibilities.	Cherokee Nation 3s FOIA Analyst I review and process Freedom of Information Act requests for the Department of Homeland Security.
What Board/Committee would you like to serve on?	Planning Commission
Why do you wish to serve on this board?	As a member of the community, I would like to volunteer my time, skills, and talents to assist in planning for the future of Tonganoxie. I will live in this town for the next 20-30 years and would like to assist in its growth.
What other Tonganoxie boards and committees have you served on?	None
Is this an application for a reappointment to a board you currently serve on?	No
Describe any work or volunteer experience that is related to the function of this board or committee.	I have done some volunteer work with the Tongie Strong group, that helped to move along the plan for an updated high school. In that capacity, I have listened to community members, helped to register voters and had many discussions with people in the community. I understand that we need growth to maintain the benefits we enjoy while also making sure Tonganoxie doesn't lose its identity. I am a good listener, take other peoples ideas into consideration and keep an open mind based off of guidelines established with this commission.
Select your highest education completed.	Bachelors Degree
Other information or comments	Not able to upload my letter of interest and resume. Will email a copy

Jason Fugate

Tonganoxie, KS 66086
913-907-4683 JasonFugate80@gmail.com

Experienced Government Contractor in Trust accounting and litigation support, with a Public Security Clearance. Independent and responsible professional who is task-driven, strives for quality and able to prioritize and multitask to meet aggressive deadlines.

Work Experience

FOIA Analyst

Cherokee NS3-Lees Summit

March 2020 to

present

Government Contractor working with Department of Homeland Security to process Freedom of Information Act requests.

- Process and review pending FOIA cases to maintain government standards

Records Management Clerk

Chickasaw Nation Industries - Lenexa, KS

September 2018 to

September 2019

Responsible for working on multiple Native American Tribal Trust litigation projects as part of a multimillion dollar litigation support services contract that included partnerships with the Office of the Solicitor (SOL), the Department of Justice (DOJ) and the Office of Trust Records (OTR).

- Collaborating with SOL attorneys and DOJ contractors to determine project scope plan as well as to meet litigation deadlines
- Locating and analyzing historical accounting, financial and policy documents
- Searches and queries by records schedules
- Familiarity with government record series and disposal schedule
- Permanent records determined by NARA for continued preservation
- Conducts record series analysis
- Experience in DaRT (Document and Request Tracking)
- Develops policies and procedures document handling
- Establishes policies and practices for new hires and employee
- Completes box index parameters based on date, subject matter, creator and location.
- Organizes shelving system to store records, increasing locating efficiency
- Trains employees on proper handling of records
- Regulates workplace practices for document preservation
- Maintains records with evidential value, fiscal value, and historical value

Project Delivery Coordinator

Deloitte - Kansas City, MO

October 2017 to September

2018

Specialized in the location and analysis of historical accounting and financial documents needed to support cases filed by various Native American tribes and individuals against the United States. Collaborated with attorneys and federal contractors from the SOL and the DOJ to meet litigation deadlines.

- Searched and queried by records schedules
- Followed all government requirements dealing with and handling electronic, paper, and microfiche documents
- Worked with NARA permanent records, including NARA filing system and file access requirements
- Indexed files based on record level and validated in database queries
- Worked to coordinate shipment/receipt of NARA files for research
- Followed NARA protocols regarding record retention to insure safekeeping of government records
- Worked on records series analysis to make sure their definition matched the contents of the box.
- Worked within DaRT (Document and Request Tracking)
- Developed policies and procedures that followed guidelines for handling of documents

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- Designated areas for non-record materials, boxes labeled and signs made to ensure document integrity
- Established policies and practices communicated with new employees and on a yearly basis

Work Experience (continued)

Project Coordinator

Cherokee Nation Businesses - Lenexa, KS

September 2010 to September 2017

- Government Contractor responsible for researching and analyzing financial documents in major litigation case including: audit reports, trial balances, statement of accounts, probate accounting reports, and payroll reports.
- Investigated / Audited moderate size trust documents
- Obtained professional knowledge of NARA Generally Accepted Accounting Principles
- Prepared and presented reports from complex systems to senior management and external customers
- Ensured accuracy and timeliness of accounting transactions through daily processing of financial systems
- Helped establish and maintain project procedures to successfully obtain goals for internal and external clients.

EXPERIENCED STAFF ACCOUNTANT

Clifton Gunderson L.L.P. - Lenexa, KS

August 2005 to August 2010

- Specialized in the location and analysis of historical accounting and financial documents in support of litigation filed by various Native American tribes and individuals against the United States.
- Collaborated with attorneys and federal contractors from the SOL and the DOJ
- Reconciled Special Deposit Account transactions to redistribute collected natural resource lease revenue back to various tribes and individuals
- Participated in quality control assurance to ensure search effort was within acceptable accuracy thresholds
- Documented search results in government tracking database
- Maintained a balanced workflow to ensure quality and quantity of work above firm minimum standards.

Education

BACHELOR OF SCIENCE in BUSINESS ADMINISTRATION

EMPORIA STATE UNIVERSITY - Emporia, KS

2008

Skills & Assessments

Accounting Skills: Bookkeeping — Highly Proficient

February 2019

Measures a candidate's ability to calculate and determine the accuracy of financial data.

Full results: https://share.indeedassessments.com/share_assignment/v-bamqkcguf0a3v

Project Management Skills: Time Management — Highly Proficient

June 2019

Prioritizing and allocating time to effectively achieve project deliverables.

Full results: https://share.indeedassessments.com/share_assignment/oobq-cuqj3-pummj

Organizational Skills — Highly Proficient

August 2019

Arranging and managing information or materials using a set of rules.

Full results: https://share.indeedassessments.com/share_assignment/9hdsV0v1plgpbe7p

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Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

City of Tonganoxie Financial Report

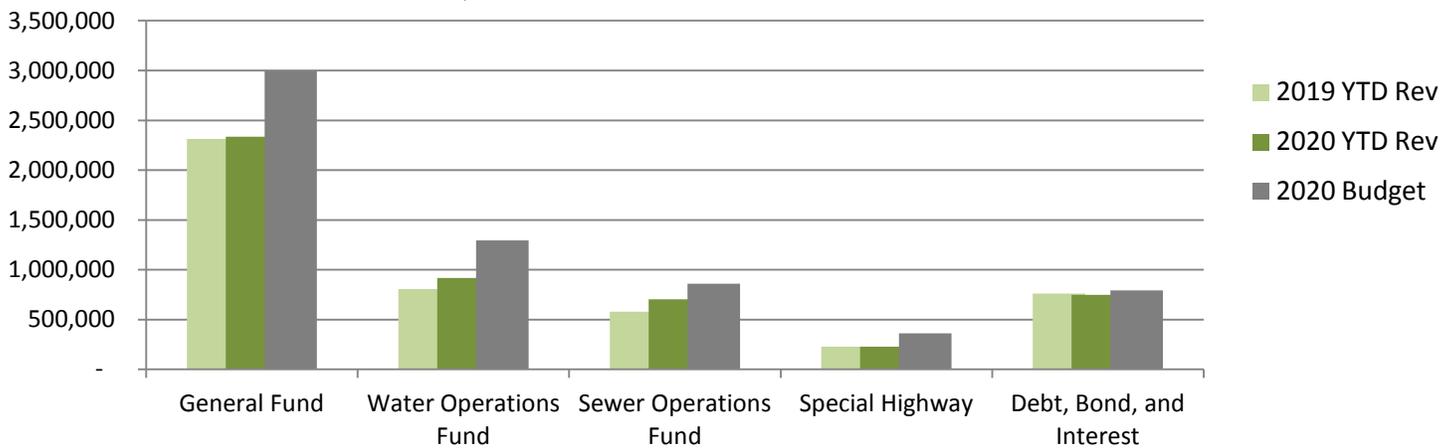
Aug-20

Significant Events in Most Recent Period

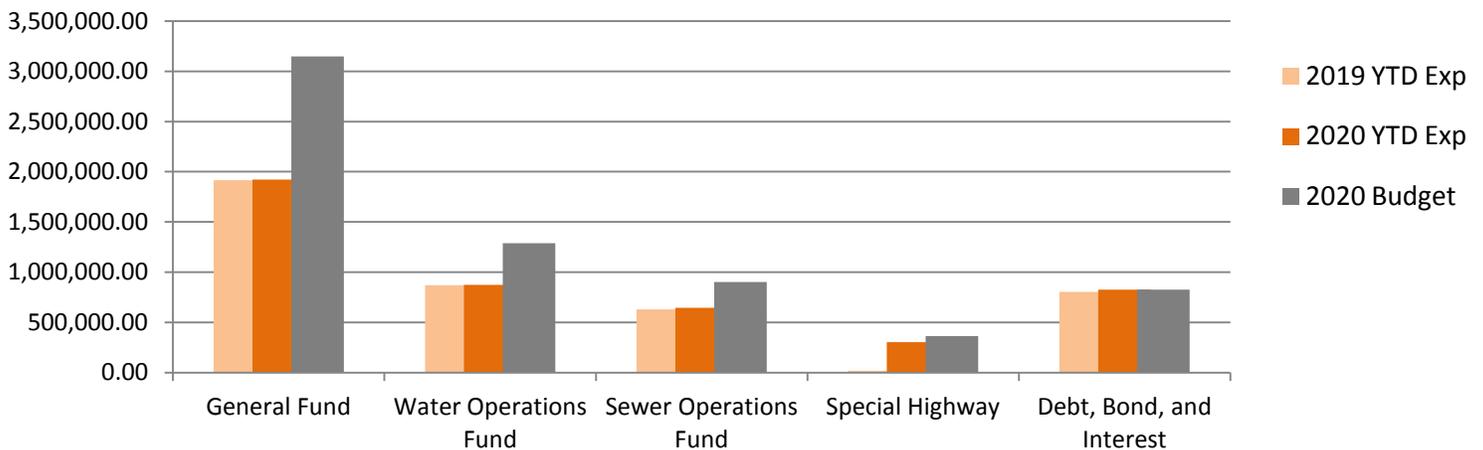
Spent 66% of budget authority in all funds YTD
Ready to pay \$500,000 LVCO CR1 Debt Payment

Received 79% of budgeted revenue YTD
Completed payment for 2020 Street Maintenance

Major Fund Revenues



Major Fund Expenditures



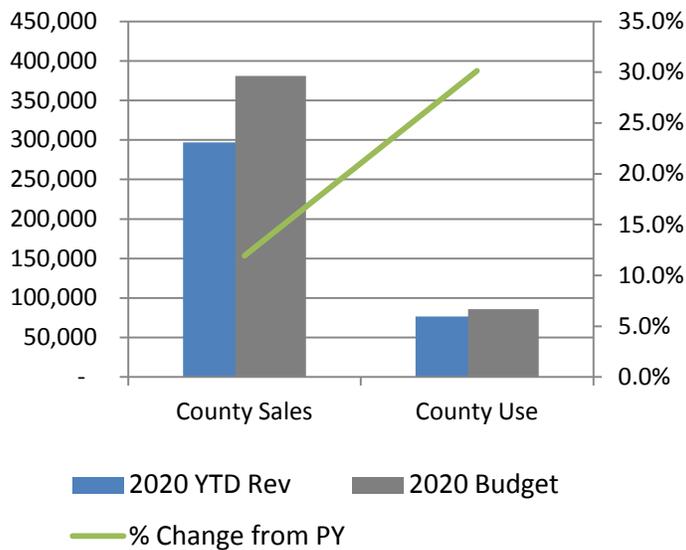
Cap Projects and Debt Funds

County Road 1 debt, capital projects, and debt service payments.

Capital Projects Fund

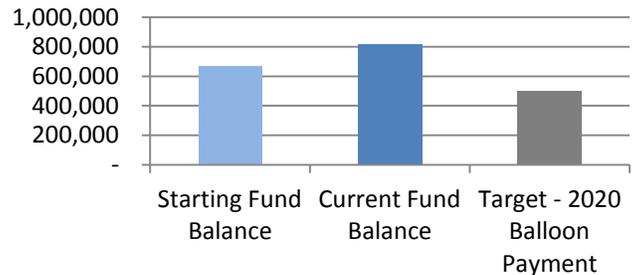
Revenue

Some revenue is derived from transfers from other funds, but the majority in this fund is from the City's share of County Sales and County Use taxes. County Sales Tax is behind pace from last year but County Use Tax is still tracking ahead of pace for budget.



Expenditures

\$100,000 CR1 Debt payment was made in November 2019, with a balloon payment planned in September 2020. Fund balance was built up intentionally in advance of this payment.



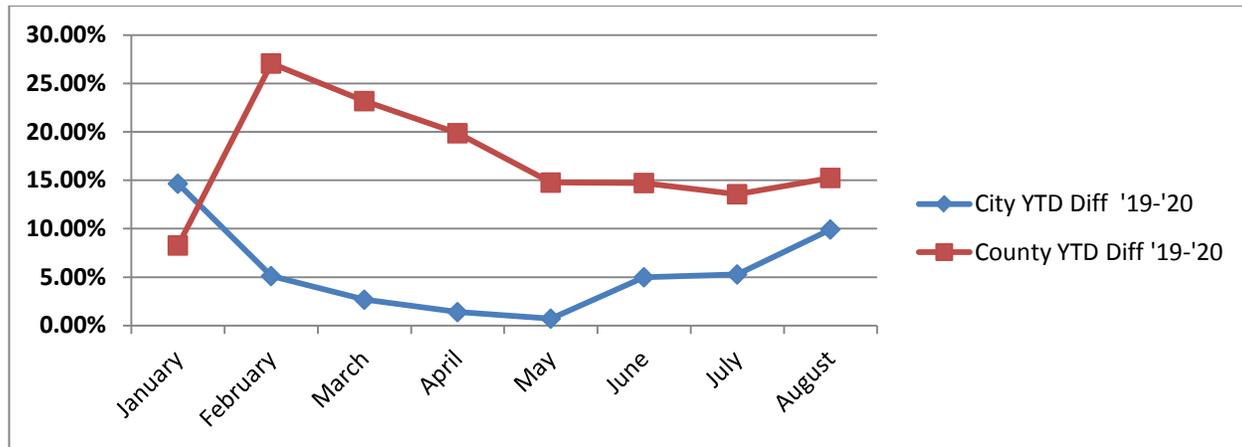
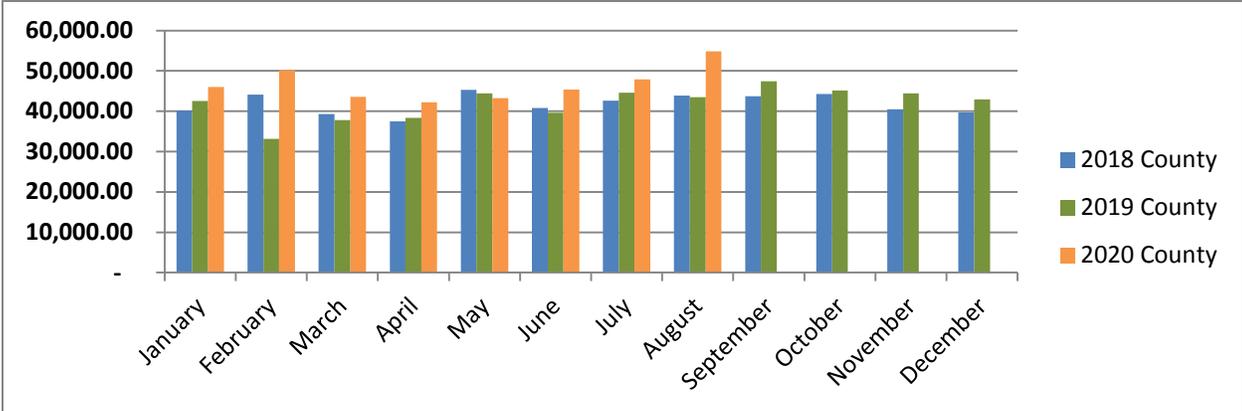
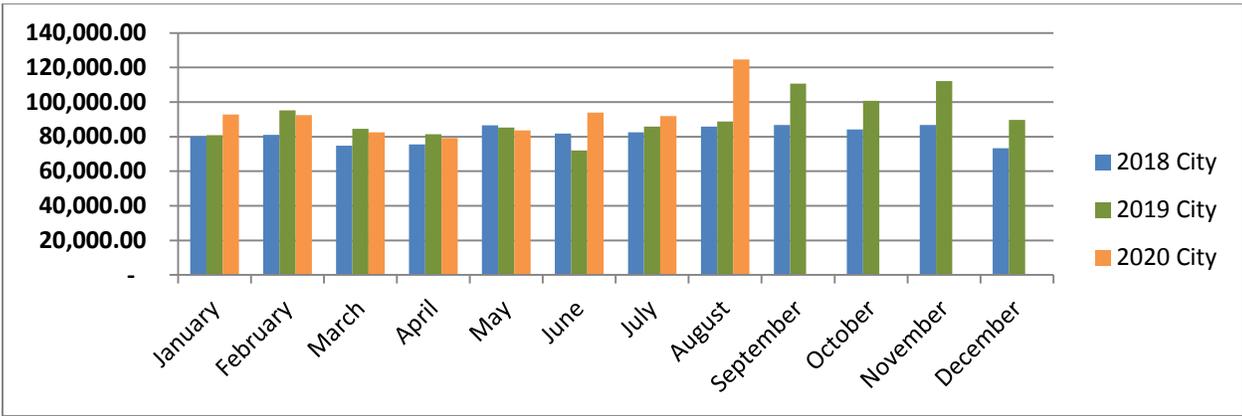
Debt, Bond, and Interest Fund

Revenue

Property Tax is the largest source of revenue in this fund, and it came in at 101% of budget in 2019. Revenue is on track in 2020. Certain debt service payments like the 2018A Library issuance are funded by transfers from other funds dedicated to supporting those issuances (Infrastructure sales tax).

Expenditures

Made 12 scheduled debt service payments in 2019 and all scheduled payments in 2020.



Sales Tax Trends



City of Tonganoxie, KS

Fund Balance Report

As Of 08/31/2020

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - General Fund	766,095.91	2,334,554.92	1,920,746.07	1,179,904.76
210 - Water Operations Fund	475,909.03	917,441.37	871,600.21	521,750.19
220 - Sewer Operations Fund	461,805.88	702,941.08	646,154.15	518,592.81
230 - Sanitation Fund	124,014.94	273,566.23	268,393.11	129,188.06
240 - Storm Water	62,369.53	29,814.80	9,965.38	82,218.95
310 - Transient Guest Tax	4,432.98	657.43	0.00	5,090.41
330 - Special Parks	16,481.17	3,899.22	239.92	20,140.47
340 - Special Highway	349,566.17	228,110.95	301,889.18	275,787.94
350 - Infrastructure Sales Tax	364,386.54	317,859.52	362,950.00	319,296.06
360 - Capital Projects	672,557.93	459,372.78	315,498.98	816,431.73
410 - Fire Equipment Reserve	156,103.93	56,881.43	90,401.23	122,584.13
420 - Police Equipment Reserve	47,515.25	12,739.50	10,629.42	49,625.33
430 - Sewer Capital Reserve	320,690.56	35,250.00	11,327.38	344,613.18
440 - Water Capital Reserve	238,709.32	109,325.00	65,666.07	282,368.25
450 - Capital Reserve	915.03	0.00	0.00	915.03
500 - Debt, Bond, and Interest	93,954.98	750,008.93	824,645.99	19,317.92
Report Total:	4,155,509.15	6,232,423.16	5,700,107.09	4,687,825.22