

OSAWATOMIE CITY COUNCIL
AGENDA
June 11, 2015
6:30 p.m., Memorial Hall

1. Call to order
2. Roll Call
3. Pledge of Allegiance
4. Invocation – Rev. Joe Bell, Osawatomi Church of the Nazarene
5. Consent Agenda
 - Consent Agenda items will be acted upon by one motion unless a Council member requests an item be removed for discussion and separate action*
 - A. Approve June 11 Agenda
 - B. Approve Minutes for May 14 and May 28
 - C. Appropriations Ordinance 2015-05
6. Comments from the Public
 - Citizen participation will be limited to 5 minutes. Please stand & be recognized by the Mayor.*
7. Presentations
 - A. 2014 Audit Presentation – Neil Phillips; Jarred Gilmore & Phillips, PA
8. Public Hearings – none
9. Unfinished Business
 - A. 812 South Street Demolition
 - B. CDBG Revolving Loan Funds
10. New Business
 - A. Appointments – none
 - B. Resolution – Waiver of GAAP Requirements for 2015
 - C. Amendment to T-Mobile Lease Agreement
 - D. 2015-2016 Health Insurance
 - E. Review of 2009-2014 Historical Financial Information
11. Council Reports
12. Mayor’s Report
13. City Manager’s Report
14. Executive Session
15. Other Discussion/Motions
16. Adjournment

REGULAR MEETING – June 25, 2015
REGULAR MEETING – July 9, 2015

Osawatomie, Kansas. **May 14, 2015.** The Council meeting was held in the Osawatomie Library. Mayor Mark Govea called the meeting to order at 6:32 p.m. Council members present were Kirk Wright, John Farley, Jeff Walmann, Karen LaDuex, Ted Hunter, Lawrence Dickinson, Nick Hampson and Tamara Maichel. Also present were City Manager Don Cawby, City Atty. Dick Wetzler and Acting City Council Secretary Sullivan. Visitors were City employee Bill Roseberry (Property Management), Osawatomie Fire Chief Brian Love.

INVOCATION. Reverend Norlita Kaul of the First Presbyterian Church of Osawatomie delivered the invocation.

CONSENT AGENDA. City Manager Don Cawby asked to add to the agenda a ten-minute executive session on non-elected personnel. Councilman Farley asked if the April 23rd meeting minutes could be removed from the consent agenda. **Motion** by Hunter, seconded by LaDuex to approve the Consent Agenda, which includes: approval of the May 14 Agenda with the addition of an executive session, approval of the Council minutes from April 9, approval of Appropriation Ordinance 2015-4, approval of the Jamboree fireworks display permit, and approval of the Jamboree special event CMB sales permit, and the removal of the April 23 Council minutes. Yeas: All. **Motion** by Maichel, second by LaDuex to approve the April 23 Council minutes as presented with an amendment to reflect that Walmann was present and Farley was not. Yeas: All.

PRESENTATIONS: None

COMMENTS FROM THE PUBLIC: None

PUBLIC HEARINGS: None

UNFINISHED BUSINESS:

812 South Street. At the March 12th, 2015 meeting the Council gave Cody McMullen 30 days to finish the clean-up of his trailer and revisit the matter at the May 14, 2015 Council meeting. City Manager Cawby would like to give Cody McMullen another 30 days for tearing down the one section left of trailer to be removed. City Manager advised to revisit this first meeting in June. Staff will contact McMullen and advise him of the meeting in June. **Motion** by LaDuex and second by Hunter to allow Cody McMullen until June 11 to finish the demolition of the trailer. Yeas: All.

Proposed Nuisance Ordinance. The proposed Ordinance is a carryover of the ordinance studied last year. LaDuex asked to change wording in Section 13-216 to add in storm drains and water ways. City Attorney Wetzler advised it was covered in other areas of the code. LaDuex concerned about firepits and burning. City Manager Cawby advised will bring firepits and burning to Police Chief Butters attention. City Manager Cawby will also check on grassing blowing in streets with nuisance and swing sets. **Motion** by Hampson, second by LaDuex to approve the proposed Nuisance Ordinance as presented to the Council. Yeas: All.

Temporary Note Resolution. The City put out for bid \$2,830,000 in Temporary Notes for the refinancing of the current Police Station/Council Room temporary notes; to finance the Main Street reconstruction; and to finance the Main Street Water Line replacement project. Three bids were received:

| | |
|----------------|--------|
| Security Bank | 1.15 % |
| First Option | 1.35 % |
| Great Southern | 2.29 % |

Motion by LaDuex, second by Hunter to approve the resolution which would issue \$2,830,000 in temporary notes through Security Bank at 1.15%. Yeas: All.

NEW BUSINESS:

Levee Tractor-Mower Purchase. City Manager Cawby advised the City has planned in the CIP budget for a couple of years to replacing the tractor-mower. The City requested bids and received the following five bids from four dealers:

| <u>Dealer</u> | <u>Tractor</u> | <u>Mower</u> |
|------------------------|-----------------------------|------------------------------|
| Greeley Farm Implement | TS6120 - \$60,000 | Landpride RCM3615 - \$13,000 |
| Heritage Tractor | John Deere 6115D - \$53,450 | JD HX-15 - \$14,550 |
| Coleman Equipment | Kubota M108SDSC - \$55,675 | Landpride RC5615 - \$15,674 |
| McConnell Machinery | Farm All 115U T4 - \$60,511 | Bush Hog 2815L - \$15,500 |
| McConnell Machinery | Kubota M110GXDTG - \$59,251 | Bush Hog 2815L - \$15,500 |

Staff recommended the Farm All with a couple of options added. Believe this is the best deal and power for the money. With options the total would be \$76,261. The old tractor will be used at the lake and golf course. The City will seek lease purchase finance in the next 60 days and will seek to keep payments around the \$10,000 - \$12,000 range. Will seek bids for around 5 to 8 years. **Motion** by Maichel, second by LaDuex to purchase a new Farm All levee tractor and mower from McConnel Machinery for \$76,261 with the intent to secure a lease purchase within the next sixty days. Yeas: All.

Rural Fire District Contract. City Manager Cawby advised Council of problems with the Miami County #2 Rural Fire District Board. Two years ago Fire Board gave City a two-year contract and was in a hurry for City to sign in order to make all cities in county alike. City has now offered to approve contract with only changes related to firefighter reimbursement and County is now not willing to approve provisions they originally offered. City Manager Cawby advised that Fire Board has a particular issue with reporting and variances between our reporting and theirs. He also advised that the Fire Board did not pay the full amount of the \$26,000 reimbursement set to them and only paid \$10,000. City Manager Cawby has asked Fire Chief Brian Love to check into the cost of the Osawatomie Fire Department separating from the Rural Fire Board.

COUNCIL REPORTS:

Dickinson: Public Safety meeting on Monday that he couldn't attend. Meeting did not happen anyway.

Hunter: The south lake road is very bad.

Farley – Not enough computers at the library for the programs they have.

MAYOR'S REPORT:

Note from Larissa Thompson for the Recreations Scholarship.

He will be attending the KLM Summit and Mayors Meeting.

CITY MANAGER'S REPORT:

Memorial Hall: The floors have been redone in Memorial Hall and look very nice. Carpet to be done soon. The City has purchased new plastic banquet tables for the Hall and Auditorium. Wood ones will be sold or thrown away.

Sports Complex: The drainage is working and fields are playable when they wouldn't have been last year. If weather holds, plant to have sod down soon at the complex, but have to finish concrete first.

Lake Shelter House: Notified by Dan Macek that we have received two bids for work. Will meet with Dan soon to get the project rolling. Waiting on an engineered approved plan.

Lake: Mike Stiles taking care of the lake in addition to mowing nuisance properties. He looked at boat ramp and it is shot. Repairs will need to be made right away.

New Police Department: Sally port is coming along well. Hope to be close to done by Alumni Weekend.

EXECUTIVE SESSION – PERSONNEL MATTERS OF NON-ELECTED PERSONNEL. At 8:00 p.m., **Motion** by Farley, second by Maichel to recess into executive session for the purpose of discussing personnel matters of non-elected personnel, with City Manager Cawby and City Manager Wetzler present; and that the Council reconvene the open meeting in this room at 8:10 p.m. Yeas: All. Meeting reconvened at 8:10 p.m. No action taken resulting from the executive session.

Motion by Hunter, seconded by Dickinson to adjourn. Yeas: All. Meeting adjourned.

Janine Sullivan, Acting Council Secretary

Osawatomie, Kansas. **May 28, 2015.** The Council meeting was held in Memorial Hall. Mayor Govea called the meeting to order at 6:30 pm. Council members present were Wright, Farley, Walmann, LaDuex, Hunter, Dickenson, Hampson, Maichel. Also present City Manager Cawby, City Attorney Dick Wetzler, Acting Council Secretary Sullivan. Vistors were Garrett Nordstorm and Virginia Adams.

INVOCATION. Rev. Virginia Adams, Community of Christ Church, delivered the invocation.

CONSENT AGENDA. **Motion** made by Hunter, **seconded** by LaDuex to approve the May 14 Consent Agenda which includes: approval of the May 28 Agenda, approval of the corrected Appropriation Ordinance 2015-4, and approval of firework stand permits for Moon's Fireworks and Eddie's Fireworks. Yeas: All

PRESENTATIONS. Rev. Virginia Adams – The Community of Christ Church has been doing the Ice Cream Social for over 50 years and they have now partnered with the Presbyterian Church. The Methodist Church will be doing breakfast for children and this will be done so they can go to the Library for the lunch program.

COMMENTS FROM PUBLIC: None

PUBLIC HEARINGS: None

UNFINISHED BUSINESS:

Resolutions and Contracts for CDBG Grant Application. City Manager Cawby and Garrett Nordstrom of Governmental Assistance Services (GAS) presented information to the City's application for a special round of CDBG grants. The special round allows applications for sidewalks, recreation and parks equipment. The City has retained GAS to prepare the grant on behalf of the City. The \$385,000 project would include paying for sidewalk replacement from 1st to 5th on Main Street, to rehabilitate the City's basketball and tennis courts at the Cole Sports Complex, and to build a shade structure over the playground equipment at the Sports Complex. The City's portion would be 10%, or \$35,000, with \$38,500 coming from CDBG funds.

Motion by Hunter, second by LaDuex to approve the Resolution for Authority to Apply and Commitment to Match the CDBG Grant Application. Yeas: All. The Resolution was assigned No. 703.

Motion by Maichel, second by LaDuex, to approve the Resolution of Commitment to the Operaton and Maintenance of the CDBG Project. Yeas: All. The Resolution was assigned No. 704.

Motion by LaDuex, second by Hunter to approve the contract with BG Consultants for 37,100 dollars contingent on the award of the grant. Yeas: All.

Motion by LaDuex, second by Hunter to approve the contract with GAS for grant administration in the amount of 20,000 dollars contingent of the award of the grant. Yeas: All.

NEW BUSINESS:

Appointments. City Manager advised he talked to Brian King in person about options for committee appointments. Brian advised he would get back him by Friday.

Update/Workshop on Levee and Flooding. City Manager advised river crested at 35 feet last week. Bill Roseberry was checking on the hour. City Manager coordinated with Police Chief Bob Butters, Fire Chief Brian Love, Public Works Director Blake Madden, Building Official Ted Bartlett, and Property

Manager Bill Roseberry to talk about emergency operation plans for a potential rise in the river level. Preliminary duties were assigned to staff and plans were made to coordinate with the County Emergency Management Director and to designate a temporary operations headquarters. Discussion with Council was that the City should consider some additional preparedness awareness for citizens. Maichel was concerned that not enough information was being given to the public and that more information on emergency management plans should be provided.

Update on Rural Fire Negotiations. City Manager Cawby reported that he, Mayor Govea, and Human Resources Officer Ashley Kobe, meet with the Board of the Miami County Rural Fire District at their request. The Rural Fire Board owed the City about \$26,000 dollars and they did pay \$10,000 dollars. After the meeting both parties came to agreement of another approximately \$16,000 with about a \$300 dollar difference in figures. Cawby reported that the County may be willing to take over paying rural firefighter salaries.

Workshop on Vandalism. City Manager Cawby reported that vandalism continues to occur to the bathrooms in John Brown Park. The City is planning on purchasing moveable cameras for the Sports Complex. Because they are cell phone based, they may be able to move to many different areas around the City. City Manager has been talking to the Police Department to pick up patrol in areas.

COUNCIL REPORTS:

LaDuex: Thanked the City Manager for updates to the Council on flood waters. Thanked Bill Roseberry for his hard work.

Hunter: Reported that he toured the new Police Department and the Police Department did an excellent job on the tour.

Dickinson: Went to Open House at the new Police Department and was impressed. Also reported that he has lived around the River all of his life and that his family knew to be prepared every spring for possible flooding.

Maichel: Thought there was going to be more discussion on emergency procedures. Had list of several suggestions on the procedures, but wouldn't give them here because she was cut off. Felt disrespected and will not "shut up" about flood concerns. Will discuss list with the City Manager.

MAYORS REPORT:

Ice Cream Social will be all together this year at the Sports Complex.

This will be Ice Cream and hot dogs with the Band of Oz. Date will be set later.

CITY MANAGER'S REPORT: None.

Motion by Maichel, second by LaDuex to adjourn. Yeas: All. Meeting adjourned.

Janine Sullivan, Acting Council Secretary

Record of Ordinances

ORDINANCE NO. 2015-05

DATE WARRANTS ISSUED:
May 31, 2015

Page No. 1

AN ORDINANCE MAKING APPROPRIATION FOR THE PAYMENT OF CERTAIN CLAIMS.

Be it ordained by the Governing Body of the City of Osawatomie, Kansas

Section 1. That in order to pay the claims hereinafter stated which have been properly audited and approved, there is hereby appropriated out of the respective funds in the city treasury the sum required for each claim.

| CLAIMANT | NATURE OF CLAIM OR SERVICE | CLAIM NUMBER | AMOUNT |
|----------------------------------|--------------------------------------|--------------|-----------|
| City of Osawatomie | Petty Cash Reimbursement | 1607 | 3,372.11 |
| KMEA | GRDA Electricity | 1608 | 83,697.74 |
| KMEA | WAPA Electricity | 1609 | 9,883.47 |
| KMEA | SPA Electricity | 1610 | 3,108.95 |
| Crawford Sales Company | Budweiser | 45624 | 123.70 |
| Visa | Tables, Lodging, Computer, | 45625 | 7,449.22 |
| Kansas Department of Revenue | Water Protection & Clean Water Tax | 45626 | 1,017.35 |
| Miami County Treasurer | Property Tax | 45627 | 1,409.04 |
| Suddenlink | Internet | 45628 | 398.75 |
| Crawford Sales Company | Budweiser | 45629 | 280.00 |
| Amateur Sports Promotion | 2015-16 Pocket Schedule | 45630 | 90.00 |
| Apparatus Services, LLC | Rebuilt Valve | 45631 | 366.86 |
| AT&T | RTU'S | 45632 | 221.96 |
| Atco International | Buckaroo, Apocalypse | 45633 | 223.05 |
| Athco, LLC | Repair Scoreboard | 45634 | 900.00 |
| B.I.C.I. | Oxygen Stabilizer | 45635 | 507.25 |
| Baker & Taylor | Books | 45636 | 686.73 |
| Brewer's Automotive Repair | Replace Ball Joints | 45637 | 999.98 |
| C&G Merchants Supply, Inc. | Chips, Candy, Towels, Plates | 45638 | 389.84 |
| City of Osawatomie | Utilities | 45639 | 9,741.64 |
| Delta Dental of Kansas, Inc. | Dental Insurance | 45640 | 2,828.27 |
| Dish Network | Service | 45641 | 105.66 |
| John Dixon | Sound & Stage Deposit-Jamboree | 45642 | 470.00 |
| Evco Wholesale Food | Gatorade, Coffee, Hot Dogs, Gloves | 45643 | 909.61 |
| Family Center | Ratchet Strap, Broom, Adapter, Elbow | 45644 | 872.50 |
| First Place Trophies | Plate & Engraving | 45645 | 10.00 |
| Hanes Florist | Flowers | 45646 | 70.00 |
| Hasty Awards | Plaques | 45647 | 106.25 |
| HD Supply Waterworks | Water Line Project, Hydrant Parts | 45648 | 8,093.43 |
| Holliday Sand and Gravel | Brick Sand | 45649 | 775.05 |
| Jarred, Gilmore & Phillips, PA | 2014 Final Billing-Audit | 45650 | 2,150.00 |
| John Deere Financial | Voltage Regulator | 45651 | 104.59 |
| John Deere Landscapes | Fungicide, Herbicide, Fescue | 45652 | 8,600.44 |
| K&T Auto | Replace Control Arm | 45653 | 834.45 |
| Kansas City Wilbert | Grave Opening | 45654 | 2,560.00 |
| Kansas Department of Commerce | JTC Oil Lease-June 2015 | 45655 | 1,000.00 |
| KS Dept. of Health & Environment | Analytical Services | 45656 | 690.00 |
| Kansas One Call | Locates | 45657 | 38.00 |
| Kansas State Treasurer | Training Funds | 45658 | 35.00 |
| Key Equipment | RKR SW, Clamp, Cable | 45659 | 83.96 |

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| CLAIMANT | NATURE OF CLAIM OR SERVICE | CLAIM NUMBER | AMOUNT |
|--------------------------------|---------------------------------------|--------------|-----------|
| Kincaid Ready Mix | Concrete | 45660 | 7,551.17 |
| KS Municipal Insurance Trust | Workers Compensation | 45661 | 618.00 |
| L&K Services | Refuse, Sludge Haul Off | 45662 | 34,617.19 |
| Lybarger Oil, Inc. | Fuel | 45663 | 4,400.50 |
| Madden Rental | Portable Toilet Rental | 45664 | 690.00 |
| McConnell Machinery Co., Inc. | Belts, Idler Pulley, Sheave | 45665 | 259.26 |
| Midway Ford Truck Center | Cabin Filter | 45666 | 86.96 |
| Midwest Turf, Inc., | Solar Protectant | 45667 | 530.00 |
| National Sign Company | Highway Striping Paint | 45668 | 222.78 |
| NEKLS | CD Cases, Media Sleeves | 45669 | 65.50 |
| Oil Patch Pump & Supply, Inc. | Tee, Plug, Lubricant, Nipple | 45670 | 126.30 |
| Olathe Winwater Works | Valve Box, Saddle, Coupling | 45671 | 564.00 |
| Oldcastle Architectural | Top Soil | 45672 | 5,460.00 |
| Osawatomie Golf Association | Membership | 45673 | 2,660.00 |
| Pace Analytical Services, Inc. | Analytical Services | 45674 | 351.00 |
| Paola Do It Best Hardware | Paint Thinner, Finish Nails, Cleanout | 45675 | 73.24 |
| Pepsi Beverages Company | Pop | 45676 | 554.35 |
| Professional Turf Products, LP | Fairway Mower | 45677 | 16,000.00 |
| Quill | Golf Paper, Speakers, Index Cards | 45678 | 64.52 |
| R&J Trucking | Top Soil Delivery | 45679 | 1,625.00 |
| Reflective Group | Service | 45680 | 132.24 |
| Reinders, Inc. | Focus Bentgrass Seed | 45681 | 270.00 |
| RMI Golf Carts | Bolt, Nut, Gasket | 45682 | 101.62 |
| Rural Water District #1 | Service | 45683 | 260.59 |
| Smitty's Lawn & Garden | Discharge Chute, Blade, Cable | 45684 | 84.91 |
| State Industrial Products | All Purpose Cleaner | 45685 | 139.97 |
| Texoma Golf | Tees | 45686 | 238.95 |
| Void | | 45687 | - |
| UPS | Color Copies | 45688 | 87.00 |
| USA Blue Book | Hach Ammonia Salicylate Powder | 45689 | 665.43 |
| Van Diest Supply Company | Biomist | 45690 | 681.50 |
| Van Wall Equipment | Grind Reels, Push Pull | 45691 | 454.87 |
| Viking Industrial Supply | Paper Supplies | 45692 | 232.92 |
| Wade Quarries | Gravel | 45693 | 4,794.49 |
| Winkler, Domoney & Schultz | Municipal Court Judge | 45694 | 2,060.00 |
| Winterscheid Auto Parts | Filters, Brake Pads, Drill, Bulbs | 45695 | 868.69 |
| Wycoff's Locksmithing | Keys | 45696 | 20.00 |
| Zep Sales | Zep 75, Zep 45 | 45697 | 119.90 |
| City of Osawatomie | Petty Cash Reimbursement | 1611 | 2,907.52 |
| Kansas Department of Revenue | Sales Tax | 1612 | 588.20 |
| Kansas Department of Revenue | Sales Tax | 1613 | 10,642.93 |
| Kansas Department of Revenue | Compensating Use Tax | 1614 | 514.14 |
| KMEA | Nearman Electricity | 1615 | 18,554.85 |
| KMEA | EMP Electricity | 1616 | 22,368.04 |
| Void | | 1617 | - |

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| CLAIMANT | NATURE OF CLAIM OR SERVICE | CLAIM NUMBER | AMOUNT |
|--------------------------------------|-------------------------------------|--------------|-----------|
| First Option Bank | Street Sweeper Loan Payment | 1618 | 12,740.00 |
| Visa | DVD's, Craft Supplies, Pizza, Books | 45698 | 1,364.21 |
| Crawford Sales Company | Budweiser | 45699 | 223.30 |
| Midwest Distributors | Miller | 45700 | 102.15 |
| Ricoh USA | Copies | 45701 | 664.14 |
| Rod Sipe | Summer Reading Performance Fee | 45702 | 271.59 |
| A-T Solutions, Inc. | Software License | 45703 | 219.00 |
| Alamar Uniforms | Equinox Carrier | 45704 | 456.00 |
| American Equipment Co. | Asphalt Tarp | 45705 | 120.77 |
| Bison Profab, Inc. | Pad Mount Enclosure | 45706 | 2,507.88 |
| Blue Line Learning Group, LLC | Internet Training | 45707 | 375.00 |
| Brenntag Mid-South, Inc. | Sodium Hypochlorite, Robinfloc | 45708 | 6,821.46 |
| Century Link | RTU'S | 45709 | 236.56 |
| Champion Brands, LLC | Oil | 45710 | 752.05 |
| City of Osawatomie | Golf Membership-Don Cawby | 45711 | 740.47 |
| Clinical Reference Laboratory | Health Assessment | 45712 | 1,640.00 |
| Demco | Jacket Covers, Book Support | 45713 | 106.68 |
| Donna & Viola's Shirts | Patches | 45714 | 10.00 |
| Elliott Insurance, Inc. | Add Trailer | 45715 | 13.00 |
| Feld Fire | Service Air Compressor | 45716 | 1,501.37 |
| Galls | Trousers, Belt Keepers, Nameplate | 45717 | 258.59 |
| Gallagher Benefit Services, Inc. | Administration Fee | 45718 | 377.00 |
| Gerken Rent All | Moonwalk, Tractor, Tiller | 45719 | 485.04 |
| Golden West Industrial Supply | Drag Mat | 45720 | 998.63 |
| Grainger | Pilot Light | 45721 | 147.01 |
| Hach Company | Chlorine Reagent | 45722 | 345.17 |
| Hasty Awards | Engraved Plates | 45723 | 3.32 |
| Hawkins, Inc. | Aqua Hawk | 45724 | 1,079.00 |
| Home Depot | Refrigerator, Cedar, Ladder, Shovel | 45725 | 765.63 |
| Inland Truck Parts | Repair Digger Truck | 45726 | 1,661.13 |
| JCI Industries, Inc. | Install Modules | 45727 | 1,240.00 |
| K&T Auto | Replace Front Tires | 45728 | 25.75 |
| Kansas City Power & Light | Service | 45729 | 1,251.86 |
| Kansas Dept. of Health & Environment | Wastewater Operator Certificate | 45730 | 20.00 |
| Kansas Gas Service | Services | 45731 | 970.49 |
| KC Bobcat | Filters | 45732 | 112.65 |
| Killough Construction, Inc. | Asphalt | 45733 | 355.70 |
| Kriz Davis Co. | Wire, Bracket Wraps Clamps | 45734 | 6,161.36 |
| Michael Mallory | Greens Aeration | 45735 | 1,400.00 |
| Martin Pringle | Municipal Matters, City Prosecutor | 45736 | 3,621.50 |
| Maxim Golf Solutions | Consulting Services | 45737 | 2,500.00 |
| McConnell Machinery Co., Inc. | Farmall Tractor & Bush Hog, Key | 45738 | 76,286.61 |
| Miami County Fire District #1 | Emergency Reporting | 45739 | 133.50 |
| Miami County Health Department | TB Skin Test, Hepatitis B | 45740 | 120.00 |
| Miami County Sheriff's Department | Prisoner Care | 45741 | 1,135.53 |

Record of Ordinances

DATE WARRANTS ISSUED:
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| CLAIMANT | NATURE OF CLAIM OR SERVICE | CLAIM NUMBER | AMOUNT |
|------------------------------------|---------------------------------------|--------------|------------|
| Miami Lumber | Lumber, Drill, Spray Paint, Plywood | 45742 | 938.07 |
| Moon's IGA | Cleaning Supplies, Buns, Water | 45743 | 523.24 |
| NPG Newspapers | Treasurer's Report, Release of Funds | 45744 | 492.36 |
| Oil Patch Pump & Supply | Nipple, Coupling, Flange, Pipe, Elbow | 45745 | 323.39 |
| OMB Guns | Holster With Tact Light | 45746 | 248.00 |
| Print Shoppe | Building Inspection Forms | 45747 | 280.00 |
| Professional Turf Products, LP | Workman Utility Vehicle, Bedknife | 45748 | 9,038.60 |
| Protective Equipment Testing Lab | Rubber Glove Testing | 45749 | 381.62 |
| Psychological Resources | Psychological Evaluation | 45750 | 110.00 |
| R&J Trucking | Rock Delivery | 45751 | 228.75 |
| Reeves-Wiedeman Company | Toilet Repair Kit | 45752 | 110.56 |
| Reflective Group | Service, Phones | 45753 | 1,405.03 |
| Ricoh, USA | Copier Lease | 45754 | 280.78 |
| Ricoh, USA | Copier Lease | 45755 | 96.87 |
| Ricoh, USA | Copier Lease | 45756 | 183.90 |
| Sprint | Service | 45757 | 16.58 |
| Standard & Poor's | Cusip Number | 45758 | 170.00 |
| Suddenlink | Internet | 45759 | 59.95 |
| Superior Lamp | Bulbs | 45760 | 837.97 |
| Superior Vision | Vision Insurance | 45761 | 588.70 |
| Debbie Talley | Memorial Hall Janitorial | 45762 | 375.00 |
| Training @ Your Place | Assist Angela With Set Up | 45763 | 285.00 |
| Unemployment Insurance Services | Unemployment Insurance | 45764 | 400.00 |
| United Healthcare | Health Insurance | 45765 | 33,398.61 |
| University of Kansas | Property Room and Evidence Control | 45766 | 230.00 |
| Walmart | Brisket, Pork Loin, Paint, Sawblades | 45767 | 173.41 |
| Wendt's Construction | Construction-Sports Complex | 45768 | 30,000.00 |
| West Bend Mutual Insurance Company | Liquor Liability Insurance | 45769 | 460.00 |
| Winpro | Artisan Embossed Roll Towels | 45770 | 263.20 |
| ZEP Sales & Service | Zep 45 Aero | 45771 | 60.00 |
| Payroll 05/01/15 | | | 87,256.66 |
| Fica 05/01/15 | | | 6,549.42 |
| Payroll 05/15/15 | | | 85,515.17 |
| Fica 05/15/15 | | | 6,055.44 |
| Payroll 05/29/15 | | | 99,284.62 |
| Fica 05/29/15 | | | 7,100.85 |
| KPERS | | | 24,850.68 |
| | | | 829,406.91 |
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g **STAFF AGENDA MEMORANDUM**

DATE OF MEETING: June 11, 2015

AGENDA ITEM: **2014 Audit Presentation**

PRESENTER: Neil Phillips of Jarred, Gilmore & Phillips, PA

ISSUE SUMMARY: Our auditor, Mr. Neil Phillips, will present the results of the 2014 audit. We will have Mr. Phillips present this information to you and he will respond to your questions.

The audit is required by state statute and is provided to the Kansas Department of Administration, Division of Accounts and Reports, for review and filing. Accounts and Reports serves as the state's official repository of municipal audit reports.

COUNCIL ACTION NEEDED: Review and discussion.

STAFF RECOMMENDATION TO COUNCIL: Acknowledge receipt and accept the City's 2014 audit from Jarred, Gilmore and Phillips.

CITY OF OSAWATOMIE, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2014

CITY OF OSAWATOMIE, KANSAS

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Osawatomie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Osawatomie, Kansas, a municipality, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Osawatomie, Kansas as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Osawatomie, Kansas as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

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

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated April 17, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 30, 2015
Chanute, Kansas

April 30, 2015

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

Dear Ladies & Gentlemen:

This representation letter is provided in connection with your audit of the financial statement of City of Osawatomie, Kansas, as of December 31, 2014, the cash and unencumbered cash balance of the fund of the City of Osawatomie, Kansas, and cash received and expenditures paid of such fund for the year ended, taken as a whole, in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide for the year then ended, and the related notes to the financial statement, for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.

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

We confirm, to the best of our knowledge and belief, as of April 30, 2015, the following representations made to you during your audit.

Financial Statement

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 6, 2014, including our responsibility for the preparation and fair presentation of the financial statement and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statement referred to above is fairly presented in conformity with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement.

- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 9) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) 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.
 - d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the City Council and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statement.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statement communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statement.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 17) 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.

Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or unencumbered cash.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statement or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statement and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statement and related notes.
- 27) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 29) The financial statement properly classifies all funds and activities.
- 30) Expenditures have been appropriately classified in or allocated to functions and programs in the financial statement, and allocations have been made on a reasonable basis.
- 31) Receipts are appropriately classified in the financial statement in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.

- 32) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 33) We acknowledge our responsibility for the regulatory required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 34) With respect to the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds.
- a) We acknowledge our responsibility for presenting the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis in accordance with the Kansas Municipal Audit and Accounting Guide, and we believe the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis, including its form and content, is fairly presented in accordance with the Kansas Municipal Audit and Accounting Guide. The methods of measurement and presentation of the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis, have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors’ report thereon.

Signed: _____

Title: Mayor

Signed: _____

Title: City Clerk

Signed: _____

Title: City Manager

Signed: _____

Title: City Treasurer

CITY OF OSAWATOMIE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2014 |
|---|--|------------------|------------------|---|--|--------------------------------------|
| General Fund | \$ 202,578.56 | \$ 2,294,991.05 | \$ 2,263,497.69 | \$ 234,071.92 | \$ 75,496.01 | \$ 309,567.93 |
| Special Purpose Funds: | | | | | | |
| Industrial | 35,121.46 | 45,404.60 | 30,545.58 | 49,980.48 | - | 49,980.48 |
| Library | 98,394.18 | 13,646.32 | 9,986.49 | 102,054.01 | - | 102,054.01 |
| Recreation | - | 4,050.99 | 783.00 | 3,267.99 | - | 3,267.99 |
| Recreation Employee Benefits | - | 501.66 | 80.00 | 421.66 | - | 421.66 |
| Employee Benefits | 20,523.22 | 702,672.58 | 615,497.36 | 107,698.44 | 3,336.36 | 111,034.80 |
| Special Parks and Recreation | 88,220.50 | 221,190.83 | 218,589.79 | 90,821.54 | 4,191.64 | 95,013.18 |
| Tourism | 7,979.00 | 62,225.36 | 44,639.98 | 25,564.38 | 513.50 | 26,077.88 |
| 911 | 9,897.41 | - | - | 9,897.41 | - | 9,897.41 |
| Street Improvement | 122,076.34 | 118,657.13 | 113,547.61 | 127,185.86 | 1,085.60 | 128,271.46 |
| Golf Course | 26,038.37 | 231,995.31 | 251,671.59 | 6,362.09 | 2,983.62 | 9,345.71 |
| Capital Improvements General | 210,479.32 | 175,900.00 | 158,960.80 | 227,418.52 | 12,219.42 | 239,637.94 |
| Capital Improvements Sewer | (301,209.31) | 1,030,669.00 | 869,331.31 | (139,871.62) | 66,273.13 | (73,598.49) |
| Capital Improvements Street | 19,158.54 | 99,964.26 | 53,144.19 | 65,978.61 | - | 65,978.61 |
| Capital Improvements Grant | 260,004.80 | 643,854.09 | 651,809.01 | 252,049.88 | 249.99 | 252,299.87 |
| Public Safety Equipment | 9,068.46 | 2,203.87 | 7,568.10 | 3,704.23 | - | 3,704.23 |
| Bond and Interest Fund: | | | | | | |
| General Obligation Bond and Interest | 88,616.74 | 784,510.17 | 753,495.00 | 119,631.91 | - | 119,631.91 |
| Business Funds: | | | | | | |
| Electric Utility | 420,356.80 | 3,976,776.27 | 3,865,267.71 | 531,865.36 | 230,451.60 | 762,316.96 |
| Water Utility | 206,189.85 | 818,324.52 | 902,222.33 | 122,292.04 | 15,065.39 | 137,357.43 |
| Refuse Utility | 5,510.67 | 393,283.47 | 378,807.86 | 19,986.28 | 32,559.41 | 52,545.69 |
| Sewer Utility | 383,947.55 | 821,382.95 | 847,921.19 | 357,409.31 | 11,622.15 | 369,031.46 |
| Total Reporting Entity (Excluding Agency Funds) | \$ 1,912,952.46 | \$ 12,442,204.43 | \$ 12,037,366.59 | \$ 2,317,790.30 | \$ 456,047.82 | \$ 2,773,838.12 |

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

Statement 1 (Continued)

CITY OF OSAWATOMIE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

| | 2014 |
|--|-------------------------------|
| Total Cash to be accounted for: | <u><u>\$ 2,773,838.12</u></u> |
| Composition of Cash: | |
| Cash on Hand | \$ 640.00 |
| Checking Accounts: | |
| Operating Account | 579,987.29 |
| Cash Flow Account | 1,673,840.86 |
| Petty Cash | 2,000.00 |
| Grant Account..... | 252,049.88 |
| Street & Sewer Project..... | (73,893.01) |
| ADSAP | 7,401.00 |
| Municipal Court | 7,249.54 |
| Police Forfeitures..... | 1,153.42 |
| Paypal Donations Account..... | 0.01 |
| Cafeteria 125 Checking..... | 26,578.57 |
| Investments: | |
| Kansas Municipal Investment Pool..... | 0.42 |
| Certificates of Deposit | <u>428,359.19</u> |
| Total Reporting Entity | 2,905,367.17 |
| Agency Funds Per Schedule 3 | <u>(131,529.05)</u> |
| Total Reporting Entity (Excluding Agency Funds) | <u><u>\$ 2,773,838.12</u></u> |

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

CITY OF OSAWATOMIE, KANSAS

Notes to the Financial Statement
December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The City of Osawatome, Kansas (the City) is a municipal corporation governed by an elected eight-member council. These financial statements present the City of Osawatome, Kansas (the primary government).

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

The Osawatome Housing Authority – The Osawatome Housing Authority operates the City's housing projects. The Osawatome Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. The Osawatome Housing Authority's financial statements should be included with the City's financial statements. However, the statements are omitted in an apparent departure from accounting principles generally accepted in the United States of America. Separate financial statements are prepared and are available at the Osawatome Housing Authority. The Osawatome Housing Authority is considered a major component unit.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Osawatome, Kansas, for the year of 2014:

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Pension Plan

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

Property Taxes

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2014 the City did not amend any funds.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Capital Improvements General

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the City was in apparent violation of K.S.A. 10-1,113. The City has obligated expenditures in excess of available monies in the Capital Improvements Sewer Fund, however, K.S.A 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of Kansas. The Capital Improvements Sewer Fund met the criteria under the statutes and therefore, is not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 1, the City was in compliance with the budget laws of Kansas.

During the year ended December 31, 2014 the City was in apparent violation of K.S.A. 10-130, as remittance of funds to the State treasurer for bonds was late.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2014, the City had the following investments and maturities.

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Less than 1</u> | <u>1-2</u> | <u>Rating</u> |
|------------------------|-------------------|--------------------|------------|---------------|
| Kansas Investment Pool | \$ 0.42 | \$ 0.42 | \$ - - | S&P AAf/S1+ |

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

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

3. DEPOSITS AND INVESTMENTS (Continued)

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 allocation of investments as of December 31, 2014, is as follows:

| <u>Investments</u> | <u>Percentage of Investments</u> |
|------------------------|--------------------------------------|
| Kansas Investment Pool | 100% |

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2014.

Deposits: At year-end, the City's carrying amount of deposits was \$2,904,726.75 and the bank balance was \$2,983,006.38. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance and \$2,483,006.38 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 to be adequately secured.

At December 31, 2014, the City has invested \$0.42 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board 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 obligation that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities of 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.

4. LONG-TERM DEBT

Changes in long-term debt for the City for the year ended December 31, 2014, were as follows:

| Issue | Interest Rates | Date of Issue | Original Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---------------------------------|----------------|---------------|--------------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|----------------------|
| General Obligation Bonds | | | | | | | | | |
| Paid by Tax Levies: | | | | | | | | | |
| Series 2008B - Streets | 4.1-5.5% | 10/15/2008 | \$ 2,435,000.00 | 9/1/2028 | \$ 2,120,000.00 | \$ - | \$ (80,000.00) | \$ 2,040,000.00 | \$ 95,465.00 |
| Series 2013 - Temporary | 1.85% | 9/30/2013 | 590,000.00 | 9/30/2014 | 590,000.00 | - | (590,000.00) | - | 10,035.74 |
| Series 2014 - Temporary | 1.00% | 8/28/2014 | 700,000.00 | 10/1/2015 | - | 700,000.00 | - | 700,000.00 | - |
| Paid by Utility Receipts: | | | | | | | | | |
| Series 2008A - Sewer | 4.50% | 10/28/2008 | 3,550,000.00 | 10/28/2048 | 3,374,000.00 | - | (42,000.00) | 3,332,000.00 | 151,830.00 |
| Series 2012A - Refunding | 2.00-4.70% | 5/1/2012 | 2,810,000.00 | 9/1/2027 | 2,310,000.00 | - | (335,000.00) | 1,975,000.00 | 49,200.00 |
| State Revolving Loans | | | | | | | | | |
| KDHE No. 1961-01 | 2.83% | 11/20/2013 | 1,273,000.00 | 9/1/2029 | - | 1,030,669.00 | - | 1,030,669.00 | 8,088.41 |
| Capital Leases | | | | | | | | | |
| Golf Course Irrigation | 3.25% | 11/26/2006 | 195,525.75 | 10/1/2021 | 119,865.69 | - | (13,340.58) | 106,525.11 | 3,949.74 |
| Street Sweeper | 3.10% | 12/23/2013 | 95,250.00 | 12/1/2017 | 95,250.00 | - | (22,846.77) | 72,403.23 | 2,633.23 |
| Total Contractual Indebtedness | | | | | <u>\$ 8,609,115.69</u> | <u>\$ 1,730,669.00</u> | <u>\$ (1,083,187.35)</u> | <u>\$ 9,256,597.34</u> | <u>\$ 321,202.12</u> |

4. LONG-TERM DEBT (Continued)

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

| Issue | 2015 | 2016 | 2017 | 2018 | 2019 | 2020-2024 | 2025-2029 | 2030-2034 | 2035-2039 | 2040-2044 | 2045-2049 | Less Proceeds Not Drawn Down | Total |
|-------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|------------------------|
| Principal | | | | | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | | | | | |
| Paid by Tax Levies: | | | | | | | | | | | | | |
| Series 2008B | \$ 75,000.00 | \$ 80,000.00 | \$ 85,000.00 | \$ 90,000.00 | \$ 140,000.00 | \$ 795,000.00 | \$ 775,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,040,000.00 |
| Series 2014 | 700,000.00 | - | - | - | - | - | - | - | - | - | - | - | 700,000.00 |
| Paid by Utility Receipts: | | | | | | | | | | | | | |
| Series 2008A | 43,000.00 | 45,000.00 | 48,000.00 | 49,000.00 | 52,000.00 | 296,000.00 | 369,000.00 | 456,000.00 | 570,000.00 | 710,000.00 | 694,000.00 | - | 3,332,000.00 |
| Series 2012A | 350,000.00 | 355,000.00 | 260,000.00 | 270,000.00 | 230,000.00 | 385,000.00 | 125,000.00 | - | - | - | - | - | 1,975,000.00 |
| State Revolving Loans | | | | | | | | | | | | | |
| KDHE No. 1961-01 | 4,002.21 | 4,116.28 | 29,233.60 | 55,420.50 | 57,000.01 | 511,102.71 | 612,124.69 | - | - | - | - | (242,331.00) | 1,030,669.00 |
| Capital Leases | | | | | | | | | | | | | |
| Golf Course Irrigation | 13,780.17 | 14,225.87 | 14,703.01 | 15,187.49 | 15,687.94 | 32,940.63 | - | - | - | - | - | - | 106,525.11 |
| Street Sweeper | 23,387.21 | 24,123.77 | 24,892.25 | - | - | - | - | - | - | - | - | - | 72,403.23 |
| Total Principal Payments | 1,209,169.59 | 522,465.92 | 461,828.86 | 479,607.99 | 494,687.95 | 2,020,043.34 | 1,881,124.69 | 456,000.00 | 570,000.00 | 710,000.00 | 694,000.00 | (242,331.00) | 9,256,597.34 |
| Interest | | | | | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | | | | | |
| Paid by Tax Levies: | | | | | | | | | | | | | |
| Series 2008B | 92,265.00 | 87,515.00 | 83,515.00 | 79,690.00 | 76,000.00 | 286,445.00 | 92,520.00 | - | - | - | - | - | 797,950.00 |
| Series 2013 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Paid by Utility Receipts: | | | | | | | | | | | | | |
| Series 2008A | 149,940.00 | 148,005.00 | 145,980.00 | 143,820.00 | 141,615.00 | 670,905.00 | 597,960.00 | 507,600.00 | 395,145.00 | 254,835.00 | 79,785.00 | - | 3,235,590.00 |
| Series 2012A | 42,500.00 | 35,500.00 | 28,400.00 | 23,200.00 | 17,800.00 | 45,262.50 | 7,650.00 | - | - | - | - | - | 200,312.50 |
| State Revolving Loans | | | | | | | | | | | | | |
| KDHE No. 1961-01 | 35,997.79 | 35,883.72 | 35,766.40 | 34,579.50 | 32,999.99 | 128,587.68 | 48,642.41 | - | - | - | - | - | - |
| Capital Leases | | | | | | | | | | | | | |
| Golf Course Irrigation | 3,510.15 | 3,064.45 | 2,587.31 | 2,102.83 | 1,602.38 | 1,640.01 | - | - | - | - | - | - | 14,507.13 |
| Street Sweeper | 2,092.79 | 1,356.23 | 587.75 | - | - | - | - | - | - | - | - | - | 4,036.77 |
| Total Interest Payments | 326,305.73 | 311,324.40 | 296,836.46 | 283,392.33 | 270,017.37 | 1,132,840.19 | 746,772.41 | 507,600.00 | 395,145.00 | 254,835.00 | 79,785.00 | - | 4,252,396.40 |
| Total Principal and Interest | \$1,535,475.32 | \$ 833,790.32 | \$ 758,665.32 | \$ 763,000.32 | \$ 764,705.32 | \$3,152,883.53 | \$2,627,897.10 | \$ 963,600.00 | \$ 965,145.00 | \$ 964,835.00 | \$ 773,785.00 | \$ (242,331.00) | \$13,508,993.74 |

5. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance the acquisition of a Golf Course Irrigation System. Payments are made yearly, including interest at approximately 3.25%. Final maturity of the lease is October 1, 2021. Future minimum lease payments are as follows:

| <u>Year Ended December 31</u> | <u>Totals</u> |
|-------------------------------------|---------------------|
| 2015 | \$ 17,290.32 |
| 2016 | 17,290.32 |
| 2017 | 17,290.32 |
| 2018 | 17,290.32 |
| 2019 | 17,290.32 |
| 2019-2021 | <u>34,580.64</u> |
| | 121,032.24 |
| Less imputed interest | <u>(14,507.13)</u> |
| Net Present Value of Minimum | |
| Lease Payments | 106,525.11 |
| Less: Current Maturities | <u>(13,780.17)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 92,744.94</u> |

The City has entered into a capital lease agreement in order to finance the acquisition of a street sweeper. Payments are made semi-annually, including interest at approximately 3.10%. Final maturity of the lease is December 1, 2017. Future minimum lease payments are as follows:

| <u>Year Ended December 31</u> | <u>Totals</u> |
|-------------------------------------|---------------------|
| 2015 | \$ 25,480.00 |
| 2016 | 25,480.00 |
| 2017 | <u>25,480.00</u> |
| | 76,440.00 |
| Less imputed interest | <u>(4,036.77)</u> |
| Net Present Value of Minimum | |
| Lease Payments | 72,403.23 |
| Less: Current Maturities | <u>(23,387.21)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 49,016.02</u> |

6. OPERATING LEASES

As of December 31, 2014 the City has entered into a number of operating leases for equipment. Rent expense for the year ended December 31, 2014, was \$12,602.01. Under the current lease agreements, the future minimum rental payments are as follows:

| | |
|------|-------------|
| 2015 | \$ 5,576.16 |
| 2016 | 5,024.46 |
| 2017 | 3,369.36 |
| 2018 | 3,369.36 |
| 2019 | 1,403.90 |

7. DEFINED BENEFIT PENSION PLAN

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS). KPERS is part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The City’s employer contribution to KPERS for the year ending December 31, 2014 was \$209,332.48 equal to the statutory required contributions for the years.

8. CAPITAL PROJECTS

The following is a summary of capital project authorizations and expenditures to date:

| <u>PROJECT NAME</u> | <u>AUTHORIZED</u> | <u>EXPENDED THRU 12/31/14</u> | <u>ESTIMATED COMPLETION</u> |
|-----------------------------|-------------------|-------------------------------|-----------------------------|
| Sewer Project | \$ 1,273,000.00 | \$ 1,162,452.21 | Spring 2015 |
| Police Renovation | 495,000.00 | 381,761.48 | Fall 2015 |
| Relay Switch at Power Plant | 45,000.00 | 30,381.00 | Summer 2015 |
| LMI Survey | 30,000.00 | 13,142.00 | Fall 2015 |
| Main Street Reconstruction | 1,420,000.00 | 33,985.66 | Winter 2015 |
| Main Street Water Lines | 1,225,000.00 | 101,075.00 | Fall 2015 |
| John Brown Garage | 10,000.00 | 2,765.00 | Complete |

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences:

All full-time employees of the City are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

| Years Continuous Employment: | Days Granted per Year: | Maximum Days Accrued: |
|------------------------------|------------------------|-----------------------|
| Less than 5 years | 12 Days | 20 Days |
| After 5 but less than 10 | 15 Days | 25 Days |
| After 10 but less than 15 | 18 Days | 30 Days |
| More than 15 years | 21 Days | 30 Days |

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

No vacation time may be taken by an employee until they have been in the service of the City continuously for a period of six months. In the event of termination, an employee will be compensated for unused vacation leave, provided they have been in the service of the City for at least six full months.

Sick leave accrues to all full-time employees at the rate of 8 hours per month to a maximum of 960 hours. All employees shall receive their sick leave credit on the last payroll of the month. Employees who terminate by other than retirement will not be paid for accumulated sick leave. Upon retirement 30 days of remaining sick leave will be paid at their hourly rate, provided the employee has accrued 960 hours and provided one year notice to the City of their intent to retire.

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

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

In accordance with the above criteria, the City has estimated a liability for vacation pay and compensatory time, which has been earned, but not taken by City employees. The liability for compensated absences and compensatory time was \$279,040.79. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, except as disclosed below, 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 these financial statements.

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. There is no cost to the City under this program.

Early Retirement Incentive:

The City offered an early retirement incentive program to certain eligible employees. The early retirement incentive was offered in 2011 and accepted in 2012 to reduce expenditures for 2012 and 2013. The original goal for the program was three retirees, reducing expenditures by an estimated \$100,000 for 2012 and \$200,000 for 2013. The incentive was offered to all retirement eligible employees for a limited period in late 2011. As of December 31, 2014, only two employees accepted the incentive and both were altered slightly from the original offer to match individual circumstances. One position was provided 3 years of single health insurance provided with 100% of the premium covered by the City. Another position covered the employee and spouse at 70%, with some provisions for coverage of the spouse until age 65. Amounts paid on behalf of employees for the year ended December 31, 2014 was \$7,289.64. Future obligations are as follows:

| | |
|------|-------------|
| 2015 | \$ 6,289.12 |
|------|-------------|

11. RISK MANAGEMENT

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

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

12. CONCENTRATION OF RISK

The City provides water to two rural water districts. During 2014, sales to Rural Water District No. 1 accounted for 11.08% of the water sold and sales to Rural Water District No. 3 accounted for 28.58% of the water sold. Risk of accounting loss exists from the possibility that a customer would no longer purchase water from the City. Impact of potential risk cannot be determined.

13. INTERFUND TRANSFERS

Operating transfers were as follows:

| <u>From Fund:</u> | <u>To Fund:</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|------------------------------|--------------------------------------|----------------------------|---------------|
| Electric Utility | General | K.S.A. 12-825d | \$ 323,806.00 |
| Sewer Utility | General | K.S.A. 12-825d | 116,204.00 |
| Water Utility | General | K.S.A. 12-825d | 112,412.00 |
| Recreation Fund | Special Parks and Recreation | K.S.A. 79-2958 | 783.00 |
| Recreation Employee Benefits | Employee Benefits | K.S.A. 12-16,102 | 80.00 |
| Electric Utility | Employee Benefits | K.S.A. 12-16,102 | 49,254.00 |
| Sewer Utility | Employee Benefits | K.S.A. 12-16,102 | 19,061.00 |
| Water Utility | Employee Benefits | K.S.A. 12-16,102 | 29,232.00 |
| Electric Utility | Special Parks and Recreation | K.S.A. 12-825d | 175,000.00 |
| Electric Utility | Tourism | K.S.A. 12-825d | 12,000.00 |
| Electric Utility | Golf Course | K.S.A. 12-825d | 70,000.00 |
| Electric Utility | Capital Improvements General | K.S.A. 12-825d | 135,000.00 |
| Capital Improvement Street | General Obligation Bond and Interest | K.S.A. 79-2958 | 19,158.53 |
| Sewer Utility | General Obligation Bond and Interest | K.S.A. 13-1270 | 435,000.00 |
| Water Utility | General Obligation Bond and Interest | K.S.A. 13-1270 | 59,827.00 |

14. SUBSEQUENT EVENTS

There were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

CITY OF OSAWATOMIE, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2014

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|--------------------------------------|---------------------|---|-----------------------------------|--|-------------------------------|
| General Fund | \$ 2,267,715.00 | \$ 38,525.14 | \$ 2,306,240.14 | \$ 2,263,497.69 | \$ (42,742.45) |
| Special Purpose Funds: | | | | | |
| Industrial | 62,785.00 | - | 62,785.00 | 30,545.58 | (32,239.42) |
| Library | 111,854.00 | - | 111,854.00 | 9,986.49 | (101,867.51) |
| Recreation | 783.00 | - | 783.00 | 783.00 | - |
| Recreation Employee Benefits | 80.00 | - | 80.00 | 80.00 | - |
| Employee Benefits | 705,973.00 | - | 705,973.00 | 615,497.36 | (90,475.64) |
| Special Parks and Recreation | 255,766.00 | - | 255,766.00 | 218,589.79 | (37,176.21) |
| Tourism | 74,380.00 | - | 74,380.00 | 44,639.98 | (29,740.02) |
| 911 | 9,897.00 | - | 9,897.00 | - | (9,897.00) |
| Street Improvement | 182,000.00 | - | 182,000.00 | 113,547.61 | (68,452.39) |
| Golf Course | 255,123.00 | - | 255,123.00 | 251,671.59 | (3,451.41) |
| Public Safety Equipment | 9,847.00 | - | 9,847.00 | 7,568.10 | (2,278.90) |
| Bond and Interest Fund: | | | | | |
| General Obligation Bond and Interest | 808,495.00 | - | 808,495.00 | 753,495.00 | (55,000.00) |
| Business Funds: | | | | | |
| Electric Utility | 4,143,113.00 | 4,511.78 | 4,147,624.78 | 3,865,267.71 | (282,357.07) |
| Water Utility | 903,467.00 | - | 903,467.00 | 902,222.33 | (1,244.67) |
| Refuse Utility | 379,700.00 | - | 379,700.00 | 378,807.86 | (892.14) |
| Sewer Utility | 893,881.00 | - | 893,881.00 | 847,921.19 | (45,959.81) |

CITY OF OSAWATOMIE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Current Year | | | Variance - Over (Under) |
|---|-------------------------|---------------|---------------|-------------------------------|
| | Prior Year Actual | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Ad Valorem Property Tax | \$ 535,302.23 | \$ 508,063.93 | \$ 542,702.00 | \$ (34,638.07) |
| Delinquent Tax | 13,423.63 | 31,074.97 | 16,000.00 | 15,074.97 |
| Motor Vehicle Tax | 50,310.23 | 56,778.12 | 55,936.00 | 842.12 |
| Recreational Vehicle Tax | 656.89 | 802.12 | 803.00 | (0.88) |
| 16/20M Vehicle Tax | 427.75 | 475.90 | 387.00 | 88.90 |
| Commerical Vehicle | - | 1,505.52 | - | 1,505.52 |
| Special Assessments | 2,535.84 | 5,611.82 | - | 5,611.82 |
| Sales Tax | 657,976.38 | 719,508.51 | 637,806.00 | 81,702.51 |
| Franchise Taxes | 143,126.79 | 143,103.31 | 124,535.00 | 18,568.31 |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | 3,409.16 | 2,900.01 | 3,784.00 | (883.99) |
| Grant Proceeds | 22,355.43 | 22,908.77 | 16,000.00 | 6,908.77 |
| Licenses and Permits | 33,275.21 | 19,382.58 | 28,300.00 | (8,917.42) |
| Charges for Services | | | | |
| Sale of Cemetery Lots | 7,470.00 | 7,800.00 | 39,900.00 | (32,100.00) |
| Cemetery Charges | 25,695.00 | 26,665.00 | - | 26,665.00 |
| Auditorium Rent | 4,235.00 | 3,980.00 | - | 3,980.00 |
| Memorial Hall Rent | 3,925.00 | 4,190.00 | - | 4,190.00 |
| Swimming Pool Fees | 213.00 | 545.00 | - | 545.00 |
| Animal Control | 7,952.00 | 7,787.00 | - | 7,787.00 |
| Drug Screening | 1,300.00 | 2,385.00 | - | 2,385.00 |
| Fines, Forfeitures and Penalties | | | | |
| Fines | 114,517.00 | 115,309.00 | 122,000.00 | (6,691.00) |
| Use of Money and Property | | | | |
| Interest Income | 20,447.11 | 12,895.86 | 23,000.00 | (10,104.14) |
| Sale of Equipment and Property | 4,600.00 | 6,000.00 | 1,000.00 | 5,000.00 |
| Other Receipts | | | | |
| Miscellaneous | 19,474.55 | 4,371.49 | 11,250.00 | (6,878.51) |
| John Brown Cabin | - | - | - | - |
| Reimbursed Expense | 14,687.05 | 38,525.14 | 12,000.00 | 26,525.14 |
| Operating Transfers from: | | | | |
| Electric Utility Fund | 295,353.00 | 323,806.00 | 548,362.00 | (224,556.00) |

**CITY OF OSAWATOMIE, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---------------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts (Continued) | | | | |
| Operating Transfers from (Continued): | | | | |
| Water Utility Fund | \$ 128,346.00 | \$ 112,412.00 | \$ 43,000.00 | \$ 69,412.00 |
| Sewer Utility Fund | 126,346.00 | 116,204.00 | 39,000.00 | 77,204.00 |
| Total Receipts | 2,237,360.25 | 2,294,991.05 | \$ 2,265,765.00 | \$ 29,226.05 |
| Expenditures | | | | |
| General Administration | | | | |
| Personal Services | 404,005.13 | 304,377.39 | 453,030.00 | (148,652.61) |
| Contractual Services | 130,225.85 | 145,883.52 | 160,024.00 | (14,140.48) |
| Commodities | 37,456.01 | 17,405.23 | 15,500.00 | 1,905.23 |
| Capital Outlay | 389.67 | 7,020.48 | 15,400.00 | (8,379.52) |
| Other Expenses | 7,157.83 | 6,596.95 | 7,000.00 | (403.05) |
| Code Enforcement | | | | |
| Personal Services | - | 57,809.24 | - | 57,809.24 |
| Contractual Services | - | 10,491.05 | - | 10,491.05 |
| Commodities | - | 4,906.84 | - | 4,906.84 |
| Capital Outlay | - | 1,153.00 | - | 1,153.00 |
| Police and Fire | | | | |
| Personal Services | 771,007.15 | 791,247.36 | 757,412.00 | 33,835.36 |
| Contractual Services | 73,137.91 | 90,991.81 | 87,622.00 | 3,369.81 |
| Commodities | 69,476.08 | 75,448.33 | 72,400.00 | 3,048.33 |
| Capital Outlay | 209.99 | 3,577.14 | 6,000.00 | (2,422.86) |
| John Brown Cabin | | | | |
| Personal Services | 27,152.28 | 27,533.84 | 27,068.00 | 465.84 |
| Contractual Services | 8,770.68 | 7,659.23 | 10,234.00 | (2,574.77) |
| Commodities | 74.38 | 131.10 | 1,450.00 | (1,318.90) |
| Capital Outlay | - | - | 1,000.00 | (1,000.00) |
| Streets and Alleys | | | | |
| Personal Services | 175,763.61 | 162,489.62 | 186,578.00 | (24,088.38) |
| Contractual Services | 27,589.53 | 27,511.38 | 29,530.00 | (2,018.62) |
| Commodities | 54,842.40 | 60,139.29 | 39,700.00 | 20,439.29 |
| Capital Outlay | - | 6,923.04 | - | 6,923.04 |
| Swimming Pool | | | | |
| Personal Services | 2,898.58 | - | 1,250.00 | (1,250.00) |
| Contractual Services | 3,655.18 | 1,910.01 | 15,620.00 | (13,709.99) |
| Commodities | 500.00 | 375.00 | 1,000.00 | (625.00) |
| Capital Outlay | - | - | - | - |

**CITY OF OSAWATOMIE, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|---------------|-----------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Cemeteries | | | | |
| Personal Services | \$ 68,103.75 | \$ 149,751.19 | \$ 68,825.00 | \$ 80,926.19 |
| Contractual Services | 26,195.56 | 28,862.92 | 29,688.00 | (825.08) |
| Commodities | 3,684.60 | 20,202.90 | 10,170.00 | 10,032.90 |
| Capital Outlay | - | 1,420.99 | - | 1,420.99 |
| Municipal Court Services | | | | |
| Personal Services | 19,950.87 | 19,781.31 | 21,669.00 | (1,887.69) |
| Contractual Services | 92,411.76 | 84,688.32 | 94,931.00 | (10,242.68) |
| Commodities | 1,235.05 | 1,528.93 | 300.00 | 1,228.93 |
| Capital Outlay | 337.95 | 962.94 | - | 962.94 |
| Levees and Stormwater | | | | |
| Contractual Services | 4,637.25 | 6,455.70 | 5,185.00 | 1,270.70 |
| Commodities | 2,572.03 | 2,605.46 | 2,150.00 | 455.46 |
| Capital Outlay | - | - | 5,000.00 | (5,000.00) |
| Library | | | | |
| Personal Services | 86,105.96 | 83,156.57 | 88,629.00 | (5,472.43) |
| Contractual Services | 14,795.13 | 14,287.57 | 19,550.00 | (5,262.43) |
| Commodities | 29,126.71 | 28,985.89 | 33,300.00 | (4,314.11) |
| Capital Outlay | 2,697.49 | 9,226.15 | 500.00 | 8,726.15 |
| Total Certified Budget | | | 2,267,715.00 | (4,217.31) |
| Adjustments for Qualifying Budget Credits | | | 38,525.14 | (38,525.14) |
| Total Expenditures | 2,146,166.37 | 2,263,497.69 | \$ 2,306,240.14 | \$ (42,742.45) |
| Receipts Over(Under) Expenditures | 91,193.88 | 31,493.36 | | |
| Unencumbered Cash, Beginning | 111,384.68 | 202,578.56 | | |
| Unencumbered Cash, Ending | \$ 202,578.56 | \$ 234,071.92 | | |

CITY OF OSAWATOMIE, KANSAS
INDUSTRIAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Delinquent Tax | \$ 12.25 | \$ 12.10 | \$ - | \$ 12.10 |
| Use of Money and Property | | | | |
| Rental Income | 36,306.00 | 30,600.00 | 17,600.00 | 13,000.00 |
| Sale of Assets | - | 13,780.00 | - | 13,780.00 |
| Other Receipts | | | | |
| Miscellaneous | - | 1,012.50 | 18,000.00 | (16,987.50) |
| Total Receipts | <u>36,318.25</u> | <u>45,404.60</u> | <u>\$ 35,600.00</u> | <u>\$ 9,804.60</u> |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 19,692.16 | 19,545.58 | \$ 38,785.00 | \$ (19,239.42) |
| Capital Outlay | 42,742.00 | 11,000.00 | 24,000.00 | (13,000.00) |
| Total Expenditures | <u>62,434.16</u> | <u>30,545.58</u> | <u>\$ 62,785.00</u> | <u>\$ (32,239.42)</u> |
| Receipts Over(Under) Expenditures | (26,115.91) | 14,859.02 | | |
| Unencumbered Cash, Beginning | 61,237.37 | 35,121.46 | | |
| Unencumbered Cash, Ending | <u>\$ 35,121.46</u> | <u>\$ 49,980.48</u> | | |

CITY OF OSAWATOMIE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Delinquent Tax | \$ 108.03 | \$ 93.20 | \$ - | \$ 93.20 |
| Intergovernmental | | | | |
| Grant Proceeds | 9,949.00 | 9,200.00 | 6,000.00 | 3,200.00 |
| Use of Money and Property | | | | |
| Interest Income | 157.15 | 119.27 | 600.00 | (480.73) |
| Other Receipts | | | | |
| Donations | 5,869.31 | 4,233.85 | 2,000.00 | 2,233.85 |
| Total Receipts | 16,083.49 | 13,646.32 | \$ 8,600.00 | \$ 5,046.32 |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 1,654.58 | 3,389.46 | \$ 105,854.00 | \$ (102,464.54) |
| Commodities | 5,197.48 | 3,250.60 | 6,000.00 | (2,749.40) |
| Capital Outlay | 26,590.77 | 3,346.43 | - | 3,346.43 |
| Total Expenditures | 33,442.83 | 9,986.49 | \$ 111,854.00 | \$ (101,867.51) |
| Receipts Over(Under) Expenditures | (17,359.34) | 3,659.83 | | |
| Unencumbered Cash, Beginning | 115,753.52 | 98,394.18 | | |
| Unencumbered Cash, Ending | \$ 98,394.18 | \$ 102,054.01 | | |

CITY OF OSAWATOMIE, KANSAS
RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|-----------------|------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Ad Valorem Property Tax | \$ (11.30) | \$ (17.47) | \$ - | \$ (17.47) |
| Delinquent Tax | 2,115.42 | 2,008.94 | - | 2,008.94 |
| Motor Vehicle Tax | 9,329.71 | 1,949.71 | - | 1,949.71 |
| Recreational Vehicle Tax | 118.97 | 24.69 | - | 24.69 |
| 16/20M Vehicle Tax | 88.57 | 85.12 | 69.00 | 16.12 |
| Total Receipts | 11,641.37 | 4,050.99 | \$ 69.00 | \$ 3,981.99 |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Operating Transfers to: | | | | |
| Speical Parks and Recreation | 12,355.24 | 783.00 | \$ 783.00 | \$ - |
| Total Expenditures | 12,355.24 | 783.00 | \$ 783.00 | \$ - |
| Receipts Over(Under) Expenditures | (713.87) | 3,267.99 | | |
| Unencumbered Cash, Beginning | 713.87 | - | | |
| Unencumbered Cash, Ending | \$ - | \$ 3,268.00 | | |

CITY OF OSAWATOMIE, KANSAS
RECREATION EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------|-----------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Ad Valorem Property Tax | \$ (1.41) | \$ (2.19) | \$ - | \$ (2.19) |
| Delinquent Tax | 264.69 | 245.90 | 80.00 | 165.90 |
| Motor Vehicle Tax | 1,167.95 | 244.20 | - | 244.20 |
| Recreational Vehicle Tax | 14.89 | 3.09 | - | 3.09 |
| 16/20M Vehicle Tax | 11.07 | 10.66 | - | 10.66 |
| Total Receipts | 1,457.19 | 501.66 | \$ 80.00 | \$ 421.66 |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Operating Transfer to Employee Benefits Fund | 1,457.19 | 80.00 | \$ 80.00 | \$ - |
| Total Expenditures | 1,457.19 | 80.00 | \$ 80.00 | \$ - |
| Receipts Over(Under) Expenditures | - | 421.66 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ 421.66 | | |

CITY OF OSAWATOMIE, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Ad Valorem Property Tax | \$ 473,228.04 | \$ 523,862.57 | \$ 559,568.00 | \$ (35,705.43) |
| Delinquent Tax | 12,531.48 | 28,449.21 | 14,173.00 | 14,276.21 |
| Motor Vehicle Tax | 47,063.11 | 50,268.83 | 49,451.00 | 817.83 |
| Recreational Vehicle Tax | 595.23 | 710.06 | 710.00 | 0.06 |
| 16/20M Vehicle Tax | 462.76 | 423.94 | 385.00 | 38.94 |
| Commercial Vehicle | - | 1,330.97 | - | 1,330.97 |
| Other Receipts | | | | |
| Reimbursed Expense | 10,579.00 | - | - | - |
| Operating Transfers from: | | | | |
| Electric Utility Fund | 43,381.00 | 49,254.00 | 49,254.00 | - |
| Sewer Utility Fund | 15,067.25 | 19,061.00 | 19,061.00 | - |
| Water Utility Fund | 24,545.25 | 29,232.00 | 29,232.00 | - |
| Recreation Employee Benefits Fund | 1,457.19 | 80.00 | 80.00 | - |
| Total Receipts | 628,910.31 | 702,672.58 | \$ 721,914.00 | \$ (19,241.42) |
| Expenditures | | | | |
| General Government | | | | |
| Personal Services | 636,173.17 | 600,102.36 | \$ 670,973.00 | \$ (70,870.64) |
| Contractual Services | 24,296.25 | 15,395.00 | 35,000.00 | (19,605.00) |
| Total Expenditures | 660,469.42 | 615,497.36 | \$ 705,973.00 | \$ (90,475.64) |
| Receipts Over(Under) Expenditures | (31,559.11) | 87,175.22 | | |
| Unencumbered Cash, Beginning | 52,082.33 | 20,523.22 | | |
| Unencumbered Cash, Ending | \$ 20,523.22 | \$ 107,698.44 | | |

CITY OF OSAWATOMIE, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Local Alcoholic Liquor Tax | \$ 3,409.16 | \$ 2,900.00 | \$ 3,783.00 | \$ (883.00) |
| Charges for Services | | | | |
| Registration Fees | 30,078.68 | 28,619.50 | 31,500.00 | (2,880.50) |
| Concessions | 13,624.55 | 6,911.33 | 17,000.00 | (10,088.67) |
| Sponsorship Income | 1,375.00 | 125.00 | 3,000.00 | (2,875.00) |
| Other Receipts | | | | |
| Donations | - | 500.00 | - | 500.00 |
| Miscellaneous | 9,643.65 | 6,157.00 | - | 6,157.00 |
| Reimbursed Expense | 4,308.09 | 195.00 | - | 195.00 |
| Operating Transfers from: | | | | |
| Recreation Fund | 12,355.24 | 783.00 | 783.00 | - |
| Electric Utility Fund | 175,000.00 | 175,000.00 | 175,000.00 | - |
| Total Receipts | <u>249,794.37</u> | <u>221,190.83</u> | <u>\$ 231,066.00</u> | <u>\$ (9,875.17)</u> |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Facilities | | | | |
| Personal Services | 58,107.81 | 66,940.81 | \$ 64,385.00 | \$ 2,555.81 |
| Contractual Services | 24,825.29 | 25,856.88 | 26,536.00 | (679.12) |
| Commodities | 38,813.01 | 33,549.14 | 30,350.00 | 3,199.14 |
| Capital Outlay | 26,343.00 | 2,478.99 | 24,500.00 | (22,021.01) |
| Recreation Programs | | | | |
| Personal Services | 49,719.09 | 48,240.05 | 53,458.00 | (5,217.95) |
| Contractual Services | 23,715.70 | 19,482.16 | 21,237.00 | (1,754.84) |
| Commodities | 29,250.39 | 21,401.76 | 35,300.00 | (13,898.24) |
| Capital Outlay | 1,872.40 | 640.00 | - | 640.00 |
| Total Expenditures | <u>252,646.69</u> | <u>218,589.79</u> | <u>\$ 255,766.00</u> | <u>\$ (37,176.21)</u> |
| Receipts Over(Under) Expenditures | (2,852.32) | 2,601.04 | | |
| Unencumbered Cash, Beginning | <u>91,072.82</u> | <u>88,220.50</u> | | |
| Unencumbered Cash, Ending | <u>\$ 88,220.50</u> | <u>\$ 90,821.54</u> | | |

CITY OF OSAWATOMIE, KANSAS
TOURISM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Transient Guest Tax | \$ 12,169.11 | \$ 18,670.58 | \$ 9,000.00 | \$ 9,670.58 |
| Charges for Services | | | | |
| Rental Income | 165.00 | 100.00 | 150.00 | (50.00) |
| Sponsorship Income | 14,625.00 | 15,900.00 | 11,000.00 | 4,900.00 |
| Ticket Sales | 7,820.00 | 7,271.53 | 1,250.00 | 6,021.53 |
| Entry Fees | 1,180.00 | 421.00 | 2,800.00 | (2,379.00) |
| Concessions | 3,535.00 | 2,694.75 | 12,000.00 | (9,305.25) |
| Other Receipts | | | | |
| Donations | 4,773.22 | 4,174.62 | 18,000.00 | (13,825.38) |
| Miscellaneous | 733.00 | 689.90 | - | 689.90 |
| Reimbursed Expense | 3,061.22 | 302.98 | 3,500.00 | (3,197.02) |
| Operating Transfers from | | | | |
| Electric Utility Fund | 12,000.00 | 12,000.00 | 12,750.00 | (750.00) |
| Total Receipts | 60,061.55 | 62,225.36 | \$ 70,450.00 | \$ (8,224.64) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 45,047.42 | 29,986.02 | \$ 49,750.00 | \$ (19,763.98) |
| Commodities | 14,383.36 | 14,013.97 | 22,800.00 | (8,786.03) |
| Other Expenses | 2,074.90 | 639.99 | 1,830.00 | (1,190.01) |
| Total Expenditures | 61,505.68 | 44,639.98 | \$ 74,380.00 | \$ (29,740.02) |
| Receipts Over(Under) Expenditures | (1,444.13) | 17,585.38 | | |
| Unencumbered Cash, Beginning | 9,423.13 | 7,979.00 | | |
| Unencumbered Cash, Ending | \$ 7,979.00 | \$ 25,564.38 | | |

CITY OF OSAWATOMIE, KANSAS
911 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------|-------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Emergency Telephone Tax | \$ - | \$ - | \$ - | \$ - |
| Total Receipts | - | - | \$ - | \$ - |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | - | - | \$ 9,897.00 | \$ (9,897.00) |
| Total Expenditures | - | - | \$ 9,897.00 | \$ (9,897.00) |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 9,897.41 | 9,897.41 | | |
| Unencumbered Cash, Ending | \$ 9,897.41 | \$ 9,897.41 | | |

CITY OF OSAWATOMIE, KANSAS
STREET IMPROVEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Motor Fuel Tax | \$ 111,162.32 | \$ 113,541.73 | \$ 115,590.00 | \$ (2,048.27) |
| Intergovernmental | | | | |
| County Connecting Links | 5,100.00 | 5,100.00 | 5,100.00 | - |
| Other Receipts | | | | |
| Reimbursed Expense | - | 15.40 | - | 15.40 |
| Operating Transfers from | | | | |
| Capital Improvements Grant Fund | 3,831.25 | - | - | - |
| Total Receipts | 120,093.57 | 118,657.13 | \$ 120,690.00 | \$ (2,032.87) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 2,936.35 | 7,067.04 | \$ 2,000.00 | \$ 5,067.04 |
| Commodities | 36,127.81 | 37,072.68 | 130,000.00 | (92,927.32) |
| Capital Outlay | 58,224.72 | 43,927.89 | 50,000.00 | (6,072.11) |
| Debt Service | | | | |
| Principal | - | 22,846.77 | - | 22,846.77 |
| Interest | - | 2,633.23 | - | 2,633.23 |
| Total Expenditures | 97,288.88 | 113,547.61 | \$ 182,000.00 | \$ (68,452.39) |
| Receipts Over(Under) Expenditures | 22,804.69 | 5,109.52 | | |
| Unencumbered Cash, Beginning | 99,271.65 | 122,076.34 | | |
| Unencumbered Cash, Ending | <u>\$ 122,076.34</u> | <u>\$ 127,185.86</u> | | |

CITY OF OSAWATOMIE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|----------------------|-------------------------------|
| | Prior Year Actual | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Golf Course Sheds | \$ 3,159.00 | \$ 1,746.80 | \$ - | \$ 1,746.80 |
| Membership Fees | 47,899.55 | 33,118.04 | 78,728.00 | (45,609.96) |
| Green Fees | 46,328.27 | 39,079.75 | 58,684.00 | (19,604.25) |
| Golf Cart Fees | 40,045.40 | 35,460.78 | 25,618.00 | 9,842.78 |
| Sales Tax | 3,614.38 | 6,121.00 | - | 6,121.00 |
| Driving Range | 1,613.59 | 2,453.43 | - | 2,453.43 |
| Concessions | 31,414.63 | 41,079.48 | 42,877.00 | (1,797.52) |
| Tournaments | 7,417.00 | 819.00 | - | 819.00 |
| Other Fees | 2,840.00 | 2,117.03 | 9,700.00 | (7,582.97) |
| Other Receipts | | | | |
| Miscellaneous | 445.06 | - | - | - |
| Reimbursed Expense | 336.70 | - | - | - |
| Operating Transfers from | | | | |
| Electric Utility Fund | 98,250.00 | 70,000.00 | 45,000.00 | 25,000.00 |
| Total Receipts | 283,363.58 | 231,995.31 | \$ 260,607.00 | \$ (28,611.69) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Personal Services | 122,464.88 | 120,837.31 | \$ 122,585.00 | \$ (1,747.69) |
| Contractual Services | 32,680.20 | 36,867.46 | 23,366.00 | 13,501.46 |
| Commodities | 68,179.64 | 61,444.49 | 47,000.00 | 14,444.49 |
| Capital Outlay | 10,699.99 | 3,289.18 | - | 3,289.18 |
| Other Expenses | 6,733.22 | 6,342.83 | 39,400.00 | (33,057.17) |
| Debt Service | | | | |
| Principal | 12,850.74 | 13,340.58 | 22,772.00 | (9,431.42) |
| Interest | 8,520.37 | 9,549.74 | - | 9,549.74 |
| Total Expenditures | 262,129.04 | 251,671.59 | \$ 255,123.00 | \$ (3,451.41) |
| Receipts Over(Under) Expenditures | 21,234.54 | (19,676.28) | | |
| Unencumbered Cash, Beginning | 4,803.83 | 26,038.37 | | |
| Unencumbered Cash, Ending | <u>\$ 26,038.37</u> | <u>\$ 6,362.09</u> | | |

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS GENERAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Capital Lease Proceeds | \$ 95,000.00 | \$ - |
| Other Receipts | | |
| Donations | 35,000.00 | 40,900.00 |
| Miscellaneous | 325.80 | - |
| Operating Transfers from Electric Utility Fund | 118,000.00 | 135,000.00 |
| Total Receipts | 248,325.80 | 175,900.00 |
| Expenditures | | |
| Capital Projects | | |
| Contractual Services | 13,142.00 | 2,765.00 |
| Commodities | - | - |
| Capital Outlay | 382,431.38 | 156,195.80 |
| Total Expenditures | 395,573.38 | 158,960.80 |
| Receipts Over(Under) Expenditures | (147,247.58) | 16,939.20 |
| Unencumbered Cash, Beginning | 357,726.90 | 210,479.32 |
| Unencumbered Cash, Ending | \$ 210,479.32 | \$ 227,418.52 |

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS SEWER FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Temporary Note Proceeds | \$ - | \$ 1,030,669.00 |
| Total Receipts | - | 1,030,669.00 |
| Expenditures | | |
| Capital Projects | | |
| Contractual Services | 92,658.31 | 112,889.27 |
| Capital Outlay | 208,551.00 | 748,353.63 |
| Debt Service | | |
| Interest | - | 8,088.41 |
| Total Expenditures | 301,209.31 | 869,331.31 |
| Receipts Over(Under) Expenditures | (301,209.31) | 161,337.69 |
| Unencumbered Cash, Beginning | - | (301,209.31) |
| Unencumbered Cash, Ending | \$ (301,209.31) | \$ (139,871.62) |

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS STREET FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Temporary Note Proceeds | \$ - | \$ 99,964.26 |
| | | |
| Total Receipts | - | 99,964.26 |
| | | |
| Expenditures | | |
| Capital Projects | | |
| Contractual Services | - | 33,985.66 |
| Operating Transfers to | | |
| General Obligations Bond | | |
| Bond and Interest Fund | - | 19,158.53 |
| | | |
| Total Expenditures | - | 53,144.19 |
| | | |
| Receipts Over(Under) Expenditures | - | 46,820.07 |
| | | |
| Unencumbered Cash, Beginning | 19,158.54 | 19,158.54 |
| | | |
| Unencumbered Cash, Ending | \$ 19,158.54 | \$ 65,978.61 |

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Temporary Note Proceeds | \$ - | \$ 600,035.74 |
| Bond Proceeds | 590,000.00 | - |
| Sale of Assets | - | 40,000.00 |
| Other Receipts | | |
| Donations | - | 500.00 |
| Reimbursed Expense | - | 3,318.35 |
| | 590,000.00 | 643,854.09 |
| Total Receipts | 590,000.00 | 643,854.09 |
| Expenditures | | |
| General Government | | |
| Capital Outlay | 329,995.21 | 51,773.27 |
| Debt Service | | |
| Principal | - | 590,000.00 |
| Interest | - | 10,035.74 |
| Operating Transfers to | | |
| Street Improvement Fund | 3,831.25 | - |
| Electric Utility Fund | 160,970.00 | - |
| | 494,796.46 | 651,809.01 |
| Total Expenditures | 494,796.46 | 651,809.01 |
| Receipts Over(Under) Expenditures | 95,203.54 | (7,954.92) |
| Unencumbered Cash, Beginning | 164,801.26 | 260,004.80 |
| Unencumbered Cash, Ending | \$ 260,004.80 | \$ 252,049.88 |

CITY OF OSAWATOMIE, KANSAS
PUBLIC SAFETY EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Delinquent Tax | \$ 11.14 | \$ 9.16 | \$ - | \$ 9.16 |
| Other Receipts | | | | |
| Reimbursed Expense | - | 2,194.71 | - | 2,194.71 |
| Total Receipts | 11.14 | 2,203.87 | \$ - | \$ 2,203.87 |
| Expenditures | | | | |
| General Government | | | | |
| Capital Outlay | 789.79 | 7,568.10 | \$ 9,847.00 | \$ (2,278.90) |
| Total Expenditures | 789.79 | 7,568.10 | \$ 9,847.00 | \$ (2,278.90) |
| Receipts Over(Under) Expenditures | (778.65) | (5,364.23) | | |
| Unencumbered Cash, Beginning | 9,847.11 | 9,068.46 | | |
| Unencumbered Cash, Ending | <u>\$ 9,068.46</u> | <u>\$ 3,704.23</u> | | |

CITY OF OSAWATOMIE, KANSAS
GENERAL OBLIGATION BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipt | | | | |
| Ad Valorem Property Tax | \$ 220,426.93 | \$ 231,834.30 | \$ 247,629.00 | \$ (15,794.70) |
| Delinquent Tax | 5,692.59 | 13,236.50 | 6,500.00 | 6,736.50 |
| Motor Vehicle Tax | 24,057.93 | 24,226.20 | 23,034.00 | 1,192.20 |
| Recreational Vehicle Tax | 318.95 | 341.03 | 331.00 | 10.03 |
| 16/20M Vehicle Tax | 188.85 | 232.89 | 179.00 | 53.89 |
| Commerical Vehicle | - | 619.95 | - | 619.95 |
| Other Receipts | | | | |
| Reimbursed Expense | - | 33.77 | - | 33.77 |
| Operating Transfers from: | | | | |
| Capital Improvement - Streets Fun | - | 19,158.53 | - | 19,158.53 |
| Sewer Utility Fund | 434,000.00 | 435,000.00 | 435,000.00 | - |
| Water Utility Fund | 59,827.00 | 59,827.00 | 59,827.00 | - |
| Total Receipts | 744,512.25 | 784,510.17 | \$ 772,500.00 | \$ 12,010.17 |
| Expenditures | | | | |
| Debt Service | | | | |
| Bond Principal | 444,000.00 | 457,000.00 | \$ 457,000.00 | \$ - |
| Bond Interest | 308,787.50 | 296,495.00 | 296,495.00 | - |
| Other | - | - | 55,000.00 | (55,000.00) |
| Total Expenditures | 752,787.50 | 753,495.00 | \$ 808,495.00 | \$ (55,000.00) |
| Receipts Over(Under) Expenditures | (8,275.25) | 31,015.17 | | |
| Unencumbered Cash, Beginning | 96,891.99 | 88,616.74 | | |
| Unencumbered Cash, Ending | <u>\$ 88,616.74</u> | <u>\$ 119,631.91</u> | | |

CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Electric Charges | \$ 3,288,091.57 | \$ 3,687,767.95 | \$ 3,754,871.00 | \$ (67,103.05) |
| Sales Tax | 105,189.35 | 122,672.79 | 114,825.00 | 7,847.79 |
| Utility Deposits | 55,997.74 | 49,950.00 | 50,000.00 | (50.00) |
| Late Fees | 87,447.28 | 97,363.98 | 86,750.00 | 10,613.98 |
| Other Charges | 4,788.87 | 5,410.00 | - | 5,410.00 |
| Use of Money and Property | | | | |
| Interest Income | 931.39 | 818.77 | - | 818.77 |
| Other Receipts | | | | |
| Miscellaneous | 10,824.07 | 8,281.00 | 14,000.00 | (5,719.00) |
| Reimbursed Expense | 1,536.78 | 4,511.78 | - | 4,511.78 |
| Operating Transfers from | | | | |
| Capital Improvements Grant Fund | 160,970.00 | - | - | - |
| Total Receipts | 3,715,777.05 | 3,976,776.27 | \$ 4,020,446.00 | \$ (43,669.73) |
| Expenditures | | | | |
| Administration | | | | |
| Personal Services | - | 1,152.06 | \$ 34,863.00 | \$ (33,710.94) |
| Contractual Services | 63,412.58 | 47,700.73 | 73,959.00 | (26,258.27) |
| Commodities | 1,467.96 | 694.92 | 8,750.00 | (8,055.08) |
| Capital Outlay | 240.34 | 2,032.88 | 3,500.00 | (1,467.12) |
| Other Expenses | 209,178.66 | 227,681.04 | 222,192.00 | 5,489.04 |
| Electric Production | | | | |
| Personal Services | 139,852.14 | 134,003.01 | 131,595.00 | 2,408.01 |
| Contractual Services | 2,088,624.95 | 2,184,861.59 | 2,226,729.00 | (41,867.41) |
| Commodities | 30,782.79 | 8,507.04 | 44,500.00 | (35,992.96) |
| Capital Outlay | - | 652.32 | 35,000.00 | (34,347.68) |
| Electric Distribution | | | | |
| Personal Services | 289,103.91 | 294,006.32 | 313,629.00 | (19,622.68) |
| Contractual Services | 36,913.81 | 33,617.52 | 51,125.00 | (17,507.48) |
| Commodities | 79,011.88 | 99,533.23 | 95,200.00 | 4,333.23 |
| Capital Outlay | 58,310.43 | 65,765.05 | 164,000.00 | (98,234.95) |

CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|---------------|-----------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Operating Transfers to: | | | | |
| General Fund | \$ 295,353.00 | \$ 323,806.00 | \$ 356,817.00 | \$ (33,011.00) |
| Golf Course Fund | 98,250.00 | 70,000.00 | 45,000.00 | 25,000.00 |
| Special Parks and Recreation Fund | 175,000.00 | 175,000.00 | 175,000.00 | - |
| Employee Benefits Fund | 43,381.00 | 49,254.00 | 49,254.00 | - |
| Tourism Fund | 12,000.00 | 12,000.00 | 12,000.00 | - |
| Capital Improvements | | | | |
| General Fund | 118,000.00 | 135,000.00 | 100,000.00 | 35,000.00 |
| Total Certified Budget | | | 4,143,113.00 | (277,845.29) |
| Adjustments for Qualifying Budget Credits | | | 4,511.78 | (4,511.78) |
| Total Expenditures | 3,738,883.45 | 3,865,267.71 | \$ 4,147,624.78 | \$ (282,357.07) |
| Receipts Over(Under) Expenditures | (23,106.40) | 111,508.56 | | |
| Unencumbered Cash, Beginning | 443,463.20 | 420,356.80 | | |
| Unencumbered Cash, Ending | \$ 420,356.80 | \$ 531,865.36 | | |

CITY OF OSAWATOMIE, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Water Sales | \$ 790,277.77 | \$ 802,513.10 | \$ 857,621.00 | \$ (55,107.90) |
| Other Charges | 3,322.49 | 4,219.42 | 4,555.00 | (335.58) |
| Use of Money and Property | | | | |
| Rental Income | 11,592.00 | 11,592.00 | 11,592.00 | - |
| Other Receipts | | | | |
| Miscellaneous | 1,200.00 | - | 1,000.00 | (1,000.00) |
| Reimbursed Expense | 593.40 | - | 4,000.00 | (4,000.00) |
| Total Receipts | 806,985.66 | 818,324.52 | \$ 878,768.00 | \$ (60,443.48) |
| Expenditures | | | | |
| Administration | | | | |
| Personal Services | - | 1,577.86 | \$ 198,159.00 | \$ (196,581.14) |
| Contractual Services | 28,559.11 | 31,518.63 | 151,158.00 | (119,639.37) |
| Commodities | 3.59 | - | 366,323.00 | (366,323.00) |
| Capital Outlay | - | 1,978.88 | 85,000.00 | (83,021.12) |
| Water Treatment | | | | |
| Personal Services | 82,281.31 | 105,732.82 | - | 105,732.82 |
| Contractual Services | 62,910.35 | 71,343.45 | - | 71,343.45 |
| Commodities | 178,914.33 | 141,010.47 | - | 141,010.47 |
| Capital Outlay | 22,289.32 | 211.32 | - | 211.32 |
| Water Distribution | | | | |
| Personal Services | 75,669.47 | 95,069.77 | - | 95,069.77 |
| Contractual Services | 65,440.49 | 141,752.71 | - | 141,752.71 |
| Commodities | 43,807.35 | 65,334.69 | - | 65,334.69 |
| Capital Outlay | 4,295.00 | 45,220.73 | - | 45,220.73 |
| Operating Transfers to: | | | | |
| General Fund | 128,346.00 | 112,412.00 | 59,827.00 | 52,585.00 |
| General Obligation Bond and Interest Fund | 59,827.00 | 59,827.00 | 43,000.00 | 16,827.00 |
| Employee Benefits | 24,545.25 | 29,232.00 | - | 29,232.00 |
| Total Expenditures | 776,888.57 | 902,222.33 | \$ 903,467.00 | \$ (1,244.67) |
| Receipts Over(Under) Expenditures | 30,097.09 | (83,897.81) | | |
| Unencumbered Cash, Beginning | 176,092.76 | 206,189.85 | | |
| Unencumbered Cash, Ending | \$ 206,189.85 | \$ 122,292.04 | | |

CITY OF OSAWATOMIE, KANSAS
REFUSE UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Refuse Fees | \$ 387,118.46 | \$ 392,938.47 | \$ 380,000.00 | \$ 12,938.47 |
| Other Receipts | | | | |
| Miscellaneous | 360.00 | 345.00 | - | 345.00 |
| Total Receipts | 387,478.46 | 393,283.47 | \$ 380,000.00 | \$ 13,283.47 |
| Expenditures | | | | |
| Collections | | | | |
| Contractual Services | 388,219.73 | 378,807.86 | \$ 379,700.00 | \$ (892.14) |
| Total Expenditures | 388,219.73 | 378,807.86 | \$ 379,700.00 | \$ (892.14) |
| Receipts Over(Under) Expenditures | (741.27) | 14,475.61 | | |
| Unencumbered Cash, Beginning | 6,251.94 | 5,510.67 | | |
| Unencumbered Cash, Ending | <u>\$ 5,510.67</u> | <u>\$ 19,986.28</u> | | |

CITY OF OSAWATOMIE, KANSAS
SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Sewer Charges | \$ 825,378.76 | \$ 819,143.75 | \$ 775,624.00 | \$ 43,519.75 |
| Other Charges | - | - | 500.00 | (500.00) |
| Use of Money and Property | | | | |
| Sale of Assets | - | 1,500.00 | - | 1,500.00 |
| Other Receipts | | | | |
| Reimbursed Expense | 6,053.00 | 739.20 | - | 739.20 |
| Total Receipts | 831,431.76 | 821,382.95 | \$ 776,124.00 | \$ 45,258.95 |
| Expenditures | | | | |
| Collections | | | | |
| Personal Services | 96,103.68 | 127,481.23 | \$ 130,266.00 | \$ (2,784.77) |
| Contractual Services | 69,485.21 | 119,719.01 | 70,000.00 | 49,719.01 |
| Commodities | 42,033.87 | 25,992.50 | 85,100.00 | (59,107.50) |
| Capital Outlay | - | 4,463.45 | 25,000.00 | (20,536.55) |
| Debt Service | | | | |
| Principal Payments | - | - | 20,200.00 | (20,200.00) |
| Operating Transfers to: | | | | |
| General Fund | 126,346.00 | 116,204.00 | 39,000.00 | 77,204.00 |
| Employee Benefits | 15,067.25 | 19,061.00 | 89,315.00 | (70,254.00) |
| General Obligation | | | | |
| Bond and Interest Fund | 434,000.00 | 435,000.00 | 435,000.00 | - |
| Total Expenditures | 783,036.01 | 847,921.19 | \$ 893,881.00 | \$ (45,959.81) |
| Receipts Over(Under) Expenditures | 48,395.75 | (26,538.24) | | |
| Unencumbered Cash, Beginning | 335,551.80 | 383,947.55 | | |
| Unencumbered Cash, Ending | \$ 383,947.55 | \$ 357,409.31 | | |

CITY OF OSAWATOMIE, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2014

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-------------------------|---------------------------|----------------------|----------------------|------------------------|
| Cafeteria 125 | \$ 14,098.88 | \$ 45,716.52 | \$ 33,236.83 | \$ 26,578.57 |
| Court ADSAP | 7,661.00 | - | 260.00 | 7,401.00 |
| Court Bonds | 5,883.86 | 13,722.10 | 12,356.42 | 7,249.54 |
| Evidence Liability | 14,361.29 | - | 1,461.50 | 12,899.79 |
| Fire Insurance Proceeds | 0.84 | - | - | 0.84 |
| Forfeiture | 257.29 | 1,096.13 | 200.00 | 1,153.42 |
| Payal Donations | 95.65 | - | - | 95.65 |
| Revolving Loan | 72,758.43 | - | - | 72,758.43 |
| Rural Fire | 4,173.60 | 52,926.25 | 53,708.04 | 3,391.81 |
| | <u>\$ 119,290.84</u> | <u>\$ 113,461.00</u> | <u>\$ 101,222.79</u> | <u>\$ 131,529.05</u> |



g **STAFF AGENDA MEMORANDUM**

DATE OF MEETING: June 11, 2015

AGENDA ITEM: CDBG Revolving Loan Fund

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: In February, I provided you an update concerning the CDBG Revolving Loan Program for the City. The Department of Commerce audited the program and noted that our materials and loan guidelines were out of date. They also noted loans have not been issued in over 10 years.

After the update, the Council discussed whether or not it was worth the effort to keep the money as we would be required to update the plan and material, have increased reporting, and create promotional materials for the loan. I also noted that I thought the program guidelines (created in 1987) that we would have to meet are prohibitive for businesses and the loan amounts were not enough by today's standards to help businesses add employees. At the meeting, there seemed to be a consensus that if it looked like we weren't going to be able to change the program to make it fit our needs, it wasn't worth the effort to update the plan and take on these additional tasks.

After discussions with staff, Miami County and other community managers, I made the decision that we should return the approximately \$73,000 in funds to the state. The positive outcome of returning the money may be that more funds will be available through special CDBG rounds as communities return this money.

Attached is a draft letter to the Department of Commerce to return the funds.

COUNCIL ACTION NEEDED: Review and vote on a motion to return the funds.

STAFF RECOMMENDATION TO COUNCIL: Approve the motion to return the funds.

Osawatomie City Hall
439 Main Street • PO Box 37
Osawatomie, KS 66064
Phone: (913)755-2146
Fax: (913)755-4164

June 12, 2015

Debbie Beck
CDBG Grants Coordinator
Kansas Department of Commerce
1000 SW Jackson St., Suite 100
Topeka, KS 66612

Dear Ms. Beck:

The Governing Body of the City of Osawatomie voted on June 11, 2015 to return the balance of its CDBG revolving loan fund to the Kansas Department of Commerce. We have not had a reason to use this program in the past 20 years and we currently have no outstanding loans from the fund.

The loan fund was created by Grant No. _____ . As of June 12, 2015, the balance of funds is \$_____. A check is enclosed for this amount.

Thank you for your assistance in this process.

Sincerely,

Donald R. Cawby
City Manager

RESOLUTION NO. ____

**A RESOLUTION WAIVING THE GAAP REQUIREMENTS
OF K.S.A. 75-1120A(a) FOR THE YEAR ENDED 2015.**

WHEREAS, the City of Osawatomie, Kansas, has determined that the financial statements and financial reports for the year ended 2015 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the Governing Body or the members of the general public of the City of Osawatomie; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the City of Osawatomie, Kansas, in regular meeting duly assembled this 11th day of June, 2015 that the Governing Body waives the requirements of K.S.A. 75-1120a(a) as they apply to the City of Osawatomie for the year ended 2015.

BE IT FURTHER RESOLVED that the Governing Body shall cause the financial statements and financial reports of the City of Osawatomie to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.

PASSED AND ADOPTED by the Governing Body of the City of Osawatomie, Kansas this 11th day of June, 2015, a majority being in favor thereof.

APPROVED AND SIGNED by the Mayor.

L. Mark Govea, Mayor

(SEAL)

ATTEST:

Ann Elmquist, City Clerk



g **STAFF AGENDA MEMORANDUM**

DATE OF MEETING: June 11, 2015

AGENDA ITEM: **Amendment to T-Mobile Lease Agreement**

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: Beginning last year, we had discussions with T-Mobile about modifications to their antennae on the east water tower. Sometime this winter we finally learned that there were actually two projects in the works for the tower. The first project would upgrade the current antennae to allow for their L700 upgrade which we understand to be their upgraded LTE service. The second project was to attach a microwave tower which will port the fiber signal from our tower to another tower in the area without fiber access.

The first project was allowed to be completed under the current agreement which allows 9 antennae attachments to the tower. However, the microwave dish attachment is not covered under the current contract. Once we determined a contract amendment would be necessary, we began negotiating for a new agreement, which has resulted in the proposed amendment. The amendment provides for the microwave attachment for an increase in rent of \$250 per month, or \$3,000 annually. The market rate is somewhere between \$100 - \$200 per foot of attachment. In this case, the dish will have a 2' footprint, so we ended up around \$125 per foot. We currently receive \$13,331 per year, an amount which will go up another 15% in 2020. The amendment will not change the agreement or its term. We are currently in year 15 of a 25 year contract.

In addition to this agreement, we have requested that T-Mobile remove three abandoned antennae from the tower which belong to a defunct carrier.

COUNCIL ACTION NEEDED: Review and vote on the propose amendment.

STAFF RECOMMENDATION TO COUNCIL: Approve the amendment, subject to an agreement on removing the abandoned equipment.

FIRST AMENDMENT TO SITE AGREEMENT

THIS FIRST AMENDMENT TO SITE AGREEMENT (“Amendment”) is made and entered into by and between The City of Osawatomie (“Owner”), and T-Mobile Central LLC, a Delaware limited liability company, as successor in interest to APT Kansas City, Inc. (“Tenant”).

The parties hereto recite, declare and agree as follows:

A. Owner and Tenant are parties to a Site Agreement dated March 9, 2000 (the “Agreement”) with respect to Property located at 253 First St., Osawatomie, KS..

B. Owner and Tenant desire to enter into this Amendment in order to modify and amend certain provisions of the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Owner and Tenant covenant and agree as follows:

1. Effective as of the date of the start of construction, (a) Tenant will have the right to modify its Communications Facility as described and depicted on Exhibit B-1, which is attached hereto and by this reference incorporated herein, and Owner hereby consents to and approves of the modifications described and depicted in Exhibit B-1 in all respects, and (b) the Rent that Tenant pays Owner will be increased by Two Hundred Fifty Dollars (\$250.00) per month.

2. The following is hereby added as the new final paragraph of Section 5 of the Agreement:

“Tenant shall obtain Owner’s approval of Tenant’s construction plans, which approval shall not be unreasonably withheld, delayed, or conditioned. Owner shall give such approval or provide Tenant with its requests for changes within ten (10) days of Owner’s receipt of Tenant’s plans. If Owner does not provide such approval or request for changes with such time period, Owner shall be deemed to have approved the plans. Owner shall not be entitled to receive any additional consideration in exchange for giving its approval of Tenant’s plans.

3. Section 7 of the Agreement is hereby deleted in its entirety and replaced with the following:

“REMOVAL OF COMMUNICATIONS FACILITY. All personal property and trade fixtures of Tenant shall be removed by Tenant upon the expiration or earlier termination of this Agreement.

4. The terms and conditions of the **Agreement** are incorporated herein by this reference, and capitalized terms used in this Amendment shall have the same meanings such terms are given in the **Agreement**. **Wherever the defined term “APT” appears in the Agreement, it shall be replaced by the term “Tenant”.** Except as specifically set forth herein, this Amendment shall in no way modify, alter or amend the remaining terms of the **Agreement**, all of which are ratified by the parties and shall remain in full force and effect. To the extent there is any conflict between the terms and conditions of the **Agreement** and this Amendment, the terms and conditions of this Amendment will govern and control.

IN WITNESS WHEREOF, the parties have executed this Amendment effective as of the date of execution by the last party to sign.

The City of Osawatomie

T-Mobile Central LLC

By: _____
Name: L. Mark Govea
Title: Mayor
Date: _____

By: _____
Name: Jay Blessing
Title: Market Manager
Date: _____

Attest:

Notary

MICHAEL L OWENS
LICENSED

16917

KANSAS

PROFESSIONAL ENGINEER

13654

KANSAS

PROFESSIONAL ENGINEER

PLANS PREPARED FOR:

PLANS PREPARED BY:

9900 West 109th Street, Suite 300
Overland Park, Kansas 66210
Phone: 913-438-7700
Fax: 913-438-7777

SSC

ENGINEERING LICENSE:
STATE OF KANSAS

PE CERTIFICATE OF AUTHORIZATION # E-571

ENGINEER: MLO MICHAEL L OWENS 16971 STRUCTURAL/CIVIL SC

KV KEVIN VANMAELE 22105 STRUCTURAL/CIVIL SC

REJ ROBERT E JENSEN 16096 STRUCTURAL/CIVIL SC

TMS TERRANCE M SUPER 9250 ELECTRICAL E

SDK SHELTON D KEISLING 13654 ELECTRICAL E

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SUBMITTALS

| DESCRIPTION | DATE | BY | REV |
|-------------------------|----------|-----|-----|
| ISSUED FOR REVIEW | 01/09/15 | KF | A |
| ISSUED FOR CONSTRUCTION | 01/20/15 | KJA | 0 |

SITE NAME

OSAWATOMIE

SITE NUMBER

A5D0088A

SITE ADDRESS:

1ST STREET & PARKER AVE.
OSAWATOMIE, KANSAS
66064

SHEET DESCRIPTION:

TITLE SHEET

SSC #:

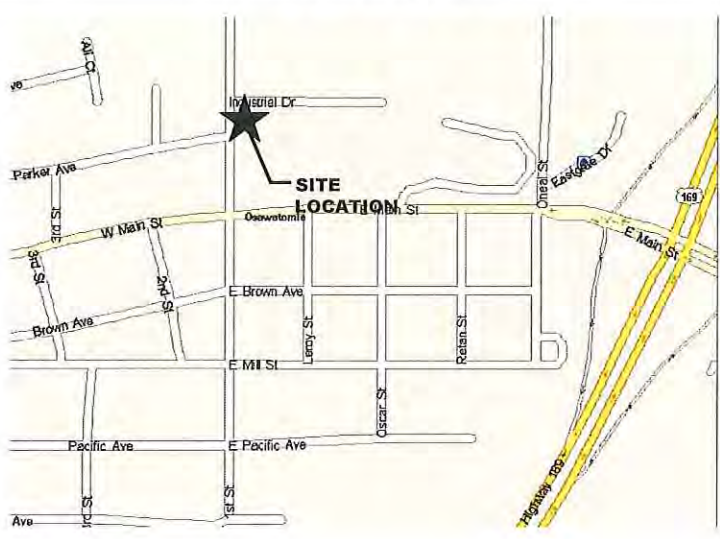
SHEET NUMBER:

T-1

AREA MAP



VICINITY MAP



TOWER PHOTO

PHOTO NOT AVAILABLE

PROJECT INFORMATION

SITE ADDRESS: 1ST STREET & PARKER AVE.
OSAWATOMIE, KANSAS 66064

LESSOR: CITY OF OSAWATOMIE
439 MAIN, P.O. BOX 37
OSAWATOMIE, KANSAS 66064

SITE INFORMATION: LATITUDE: 38° 30' 5.3568" N
LONGITUDE: 94° 56' 30.105" W
GROUND ELEV: 863' AMSL
TOWER ELEV: N/A
EXISTING ANTENNA CL: 150'-0" AGL
PROPOSED MW ANTENNA CL: 150'-0" AGL

APPLICANT: T-MOBILE
12980 S. FOSTER STREET, SUITE 200
OVERLAND PARK, KS 66213

CONSULTING TEAM

ENGINEERING: SSC, INC.
9900 WEST 109TH STREET, SUITE 300
OVERLAND PARK, KANSAS 66210
PHONE: (913) 438-7700
FAX: (913) 438-7777

M.L. OWENS - LEAD ENGINEER
T.M. SUPER - LEAD ELECTRICAL
M. THOMAS - PROJECT MANAGER
K. FOUST - LEAD DESIGNER

EQUIPMENT

EQUIPMENT FURNISHED AND/OR INSTALLED BY:

| DESCRIPTION | FURNISHED | INSTALLED |
|-----------------|-----------|------------|
| MW ANTENNAS | T-MOBILE | CONTRACTOR |
| ODU'S | T-MOBILE | CONTRACTOR |
| CABLES, CNT-400 | T-MOBILE | CONTRACTOR |
| CABLE HANGERS | T-MOBILE | CONTRACTOR |
| CONNECTORS | T-MOBILE | CONTRACTOR |
| IDU'S | T-MOBILE | CONTRACTOR |

CODE COMPLIANCE

ALL WORK SHALL BE PERFORMED AND MATERIALS INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THESE CODES.

- INTERNATIONAL BUILDING CODE -2012
- INTERNATIONAL MECHANICAL CODE
- ANSI/TIA-222 STRUCTURAL STANDARD
- NFPA 780 - LIGHTNING PROTECTION CODE
- UNIFORM PLUMBING CODE
- NATIONAL ELECTRICAL CODE

UTILITY INFORMATION

811
Know what's below.
Call before you dig.
www.call811.com

THE UTILITIES AS SHOWN ON THIS SET OF DRAWINGS WERE DEVELOPED FROM THE INFORMATION AVAILABLE. THE INFORMATION PROVIDED IS NOT IMPLIED NOR INTENDED TO BE THE COMPLETE INVENTORY OF UTILITIES IN THIS AREA. IT IS THE CONTRACTOR'S RESPONSIBILITY TO VERIFY THE LOCATION OF ALL UTILITIES (WHETHER SHOWN OR NOT) AND PROTECT SAID UTILITIES FROM ANY DAMAGE CAUSED BY CONTRACTOR'S ACTIVITIES.

DRAWING INDEX

| SHEET NUMBER | SHEET DESCRIPTION | REVISION | RESPONSIBLE DISCIPLINE |
|--------------|-------------------------------------|----------|------------------------|
| T-1 | TITLE SHEET | 0 | SC/E |
| A-1 | COMPOUND PLAN | 0 | SC |
| A-2 | TOWER ELEVATION, ANTENNA PLAN & KEY | 0 | SC |
| A-3 | MW ANTENNA DETAILS | 0 | SC |
| SP-1 | SPECIFICATIONS (1 OF 3) | 0 | SC |
| SP-2 | SPECIFICATIONS (2 OF 3) | 0 | E |
| SP-3 | SPECIFICATIONS (3 OF 3) | 0 | E |

T-Mobile
USA, INC.

AAV-MICROWAVE ADD
FOR EXISTING CELL SITE

APPLICANT SITE NAME:

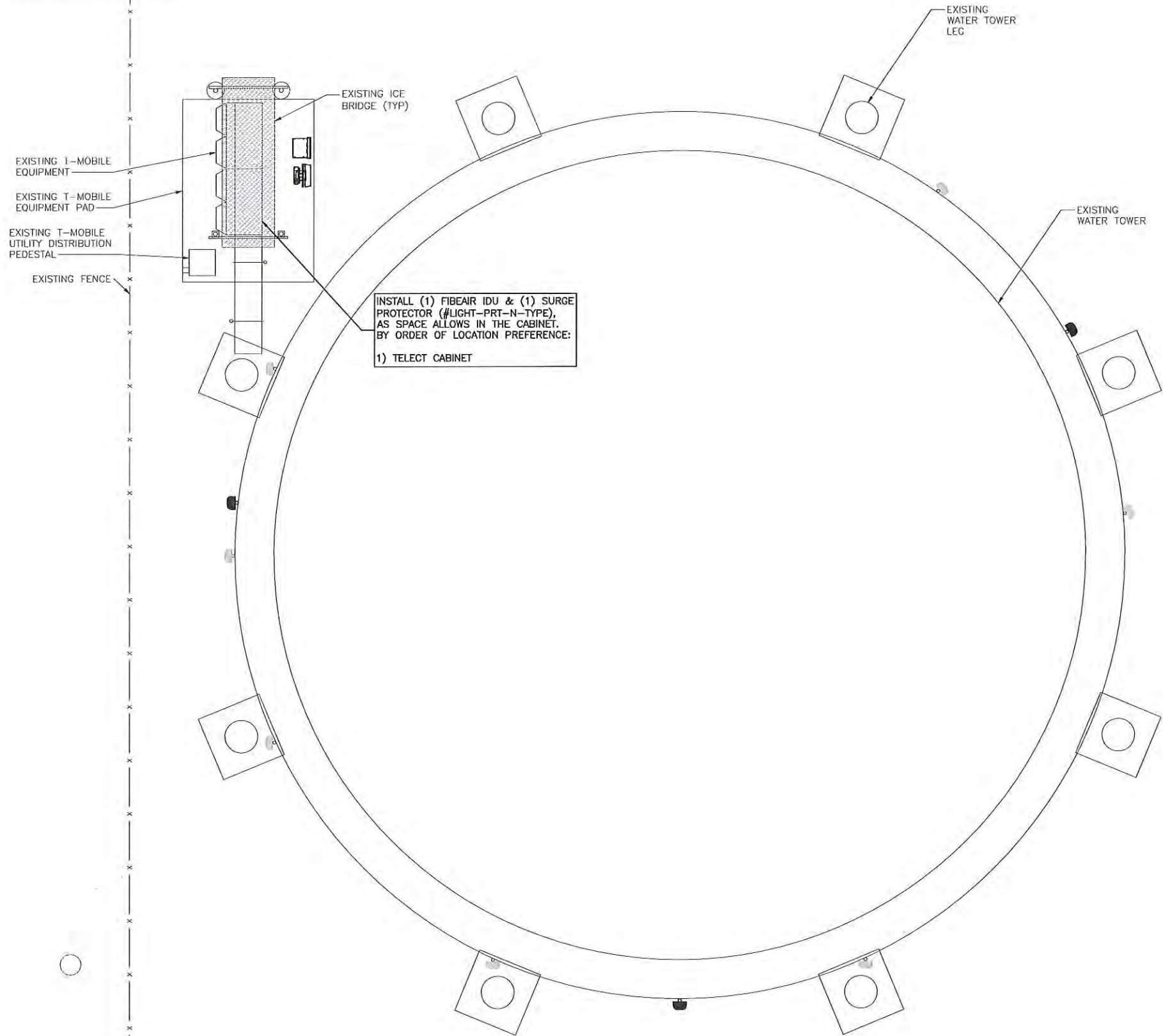
OSAWATOMIE

APPLICANT SITE NUMBER:

A5D0088A

Approval and Drawing Release

SSC Approval Date: 01/09/15 Dallas Pelland
Line of Site Path Survey: 12/16/14 A5D0088A TO A5D0038A Drew Schmitt
Construction Approval Date: _____
T-Mobile Approval Date: 01/14/15 Drew Schmitt
Landlord Approval Date: _____
MLA Approval Date: _____
Operations Approval Date: _____



MICHAEL L OWENS
 LICENSED
 16917
 KANSAS
 PROFESSIONAL ENGINEER
 1/24/15

PLANS PREPARED FOR:
T-Mobile
 USA, INC.

PLANS PREPARED BY:
 9900 West 109th Street, Suite 300
 Overland Park, Kansas 66210
 Phone: 913-438-7700
 Fax: 913-438-7777

ENGINEERING LICENSE:
 STATE OF KANSAS
 PE CERTIFICATE OF AUTHORIZATION # E-571

| ENGINEER: | PE#: | DISCIPLINE: |
|-------------------------|-------|---------------------|
| MLO MICHAEL L OWENS | 16917 | STRUCTURAL/CIVIL SC |
| KV KEVIN VANMAELE | 22105 | STRUCTURAL/CIVIL SC |
| REJ ROBERT E. JENSEN | 16096 | STRUCTURAL/CIVIL SC |
| TMS TERRANCE M. SUPER | 9250 | ELECTRICAL E |
| SDK SHELTON D. KEISLING | 13654 | ELECTRICAL E |

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| ISSUED FOR REVIEW | | 01/09/15 | KF | A |
| ISSUED FOR CONSTRUCTION | | 01/20/15 | KJA | 0 |
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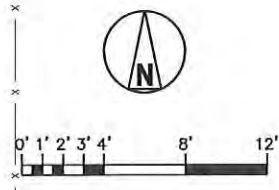
SITE NAME
OSAWATOMIE

SITE NUMBER
A5D0088A

SITE ADDRESS:
**1ST STREET & PARKER AVE.
 OSAWATOMIE, KANSAS
 66064**

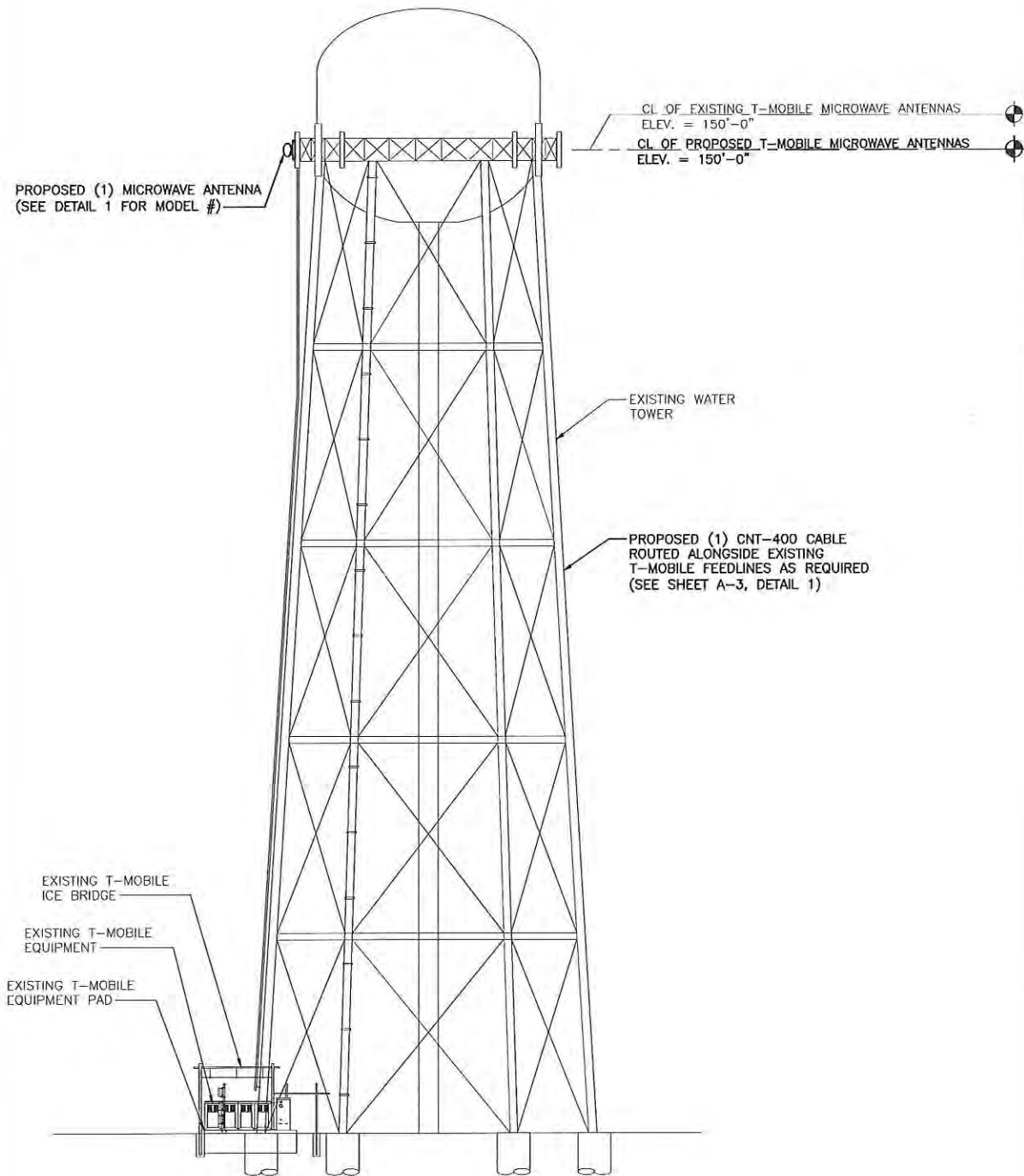
SHEET DESCRIPTION:
**OVERALL
 SITE PLAN**

SSC #:
 SHEET NUMBER:
A-1



OVERALL SITE PLAN

EXISTING TOWER INFORMATION IS SHOWN FOR ILLUSTRATIVE PURPOSES ONLY. SSC HAS NOT PERFORMED TOWER CALCULATIONS FOR THE EXISTING STRUCTURE & TAKES NO RESPONSIBILITY FOR THE STRUCTURAL INTEGRITY OF THE EXISTING TOWER, TOWER FOUNDATION, OR ANTENNA MOUNTS. STRUCTURAL ANALYSES TO BE PERFORMED BY SSC OR BY OTHERS - CONTRACTOR SHALL OBTAIN COPIES OF STRUCTURAL REPORTS AND FOLLOW ALL RECOMMENDATIONS.



TOWER ELEVATION

3

| MICROWAVE ANTENNA KEY | | | | | | | | | |
|-----------------------|---------|------------|--------|----------|-------------|-------------|--------------|--------------|----------|
| ANTENNA NUMBER | AZIMUTH | COLOR CODE | VENDOR | MODEL # | ANTENNA CL. | L.O.S. PATH | ANTENNA SIZE | POLARIZATION | STATUS |
| MW1 | 269° | BR 1 | ANDREW | VHLP2-11 | 150'-0" | A5D0038A | 2'-0" | VERTICAL | PROPOSED |

| ANTENNA FEEDLINE KEY | | | | | | | |
|----------------------|------|---------------|------------|-----------|-----------------|---------------|----------|
| ANTENNA NUMBER | QTY. | FEEDLINE TYPE | COLOR CODE | VENDOR | O.D. DIA. (NOM) | LENGTH (FEET) | STATUS |
| MW1 | 1 | CNT-400 | BR 1 | COMMSCOPE | 1/4" | 175' | PROPOSED |

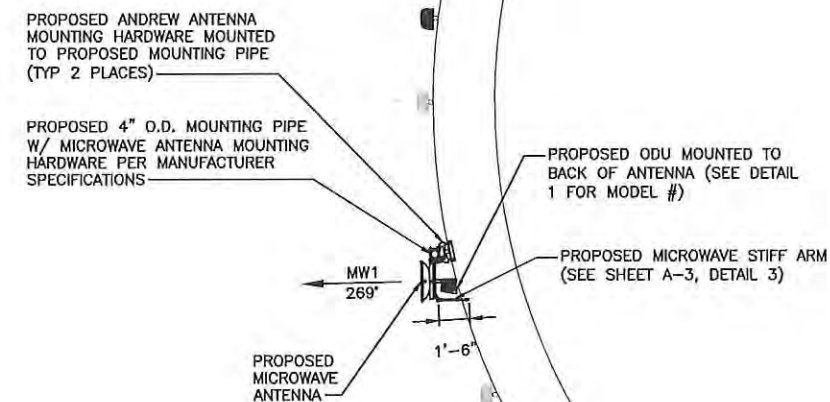
| EQUIPMENT KEY | | | | | |
|----------------|------|------|--------|-----------------|----------|
| ANTENNA NUMBER | QTY. | TECH | VENDOR | MODEL # | STATUS |
| MW1 | 1 | ODU | FIBEAR | IP10-11-C40-X-F | PROPOSED |

MICROWAVE ANTENNA CONFIGURATION KEY

1

NOTES:

- SEE SEPARATE SCOPE OF WORK FOR INSTALLATION REQUIREMENTS.
- ALL CONNECTIONS FOR HANGERS, SUPPORTS, BRACING, ETC. SHALL BE INSTALLED PER TOWER MANUFACTURER'S STANDARD DETAILS.
- CONTRACTOR SHALL BOND PROPOSED ODU TO EXISTING T-MOBILE UPPER GROUND BAR OR SECTOR GROUND BAR AS REQUIRED USING #6 AWG GROUND WIRE W/ MECHANICAL CONNECTION. BOND TO PROPOSED ODU PER MANUFACTURERS REQUIREMENTS
- CONTRACTOR SHALL FURNISH & INSTALL JMA COMPRESSION CONNECTORS (MODEL #COMP-NM-400) FOR ALL CNT-400 IF CABLE CONNECTIONS. NO SUBSTITUTE COMPRESSION CONNECTORS WILL BE ACCEPTED



MICROWAVE ANTENNA PLAN

2



PLANS PREPARED FOR:

T-Mobile
USA, INC.

PLANS PREPARED BY:

9900 West 109th Street, Suite 300
Overland Park, Kansas 66210
Phone: 913-438-7700
Fax: 913-438-7777

ENGINEERING LICENSE:

STATE OF KANSAS

PE CERTIFICATE OF AUTHORIZATION # E571

| ENGINEER | PE# | DISCIPLINE |
|-------------------------|-------|---------------------|
| MLO MICHAEL L. OWENS | 16971 | STRUCTURAL/CIVIL SC |
| KV KEVIN VANMAELE | 22105 | STRUCTURAL/CIVIL SC |
| REJ ROBERT E. JENSEN | 16096 | STRUCTURAL/CIVIL SC |
| TMS TERRANCE M. SUPER | 9250 | ELECTRICAL E |
| SDK SHELTON D. KEISLING | 13654 | ELECTRICAL E |

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|-------------------------|-------------|----------|-----|-----|
| ISSUED FOR REVIEW | | 01/09/15 | KF | A |
| ISSUED FOR CONSTRUCTION | | 01/20/15 | KJA | 0 |

SITE NAME:

OSAWATOMIE

SITE NUMBER:

A5D0088A

SITE ADDRESS:

**1ST STREET & PARKER AVE.
OSAWATOMIE, KANSAS
66064**

SHEET DESCRIPTION:

**TOWER ELEVATION,
ANTENNA PLAN & KEY**

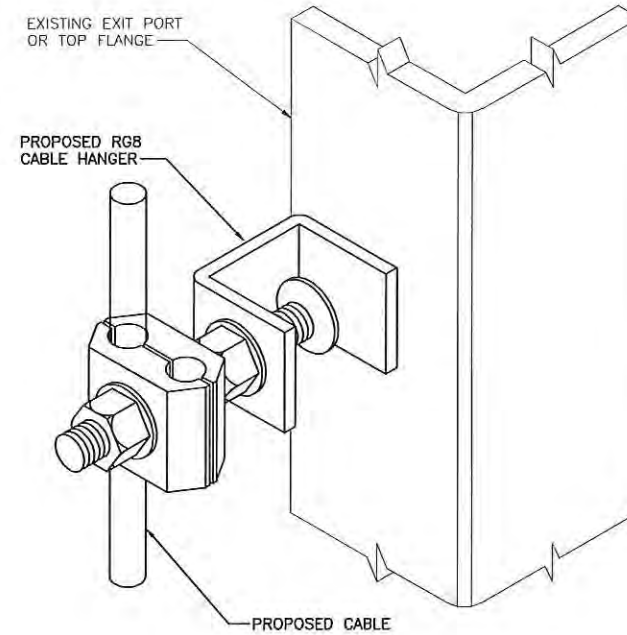
SSC #:

SHEET NUMBER:

A-2

| MICROWAVE STAND-OFF KIT SCHEDULE | | | | |
|----------------------------------|------------------|--------------|-----------|----------|
| MICROWAVE DISH DIAMETER | VENDOR | MODEL NUMBER | STIFF ARM | STATUS |
| 1'-0" TO 2'-6" | VALMONT/SITE PRO | USF-2U | X | PROPOSED |
| 1'-0" TO 2'-6" | VALMONT/SITE PRO | USF-3U | X | PROPOSED |
| 1'-0" TO 2'-6" | VALMONT/SITE PRO | USF-4U | X | PROPOSED |
| 3'-0" | VALMONT/SITE PRO | USF-2U | X | PROPOSED |
| 3'-0" | VALMONT/SITE PRO | USF-3U | X | PROPOSED |
| 3'-0" | VALMONT/SITE PRO | USF-4U | X | PROPOSED |
| 4'-0" | VALMONT/SITE PRO | ADP-U | X | PROPOSED |
| 4'-0" | VALMONT/SITE PRO | ADP-3U | X | PROPOSED |

X = PROPOSED STIFF ARM KIT BY VALMONT/SITE PRO PART# STK-U WITH CLAMP PLATE TIE-BACK ASSEMBLY PART# PUCK WITH UNIVERSAL STIFF ARM ATTACHMENT PART# SAM-U OR APPROVED EQUAL. SEE SHEET A-2, DETAIL 2 FOR PROPOSED STAND-OFF DISTANCE. CONTRACTOR SHALL FIELD VERIFY.

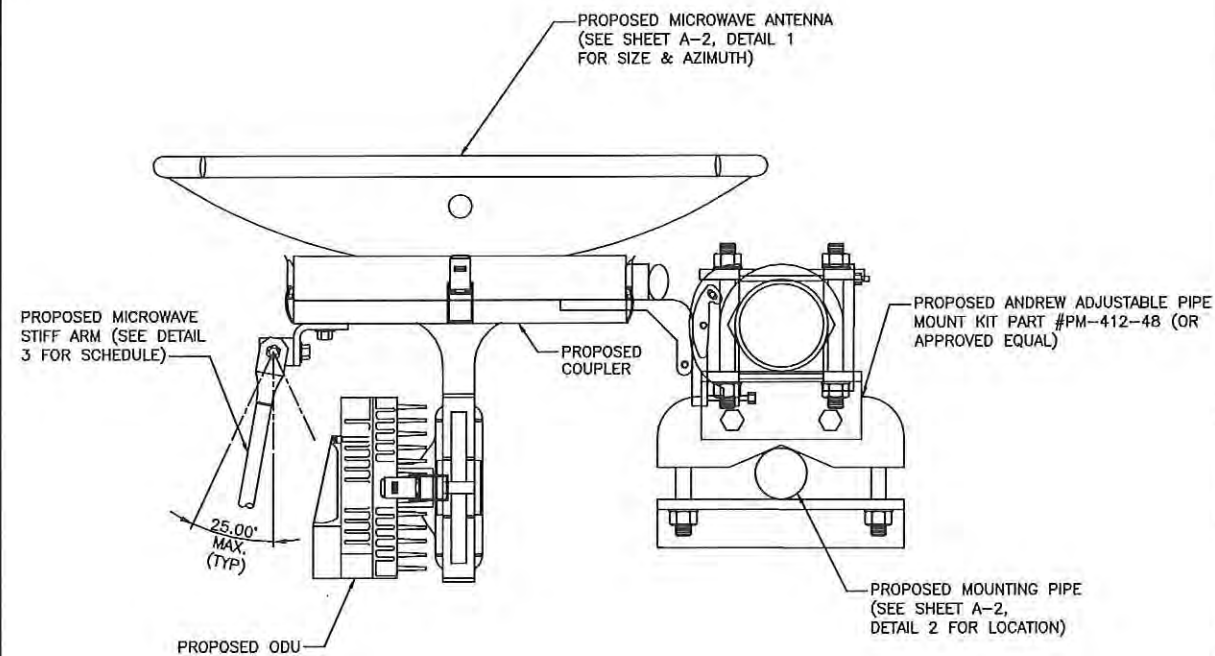


MICROWAVE STAND-OFF KIT SCHEDULE

3

CABLE SUPPORT DETAIL

1



DETAIL NOT USED

4

MICROWAVE PLAN

2



ENGINEERING LICENSE:

STATE OF KANSAS

PE CERTIFICATE OF AUTHORIZATION # E-571

| ENGINEER | PE# | DISCIPLINE |
|-------------------------|-------|---------------------|
| MLO MICHAEL L. OWENS | 16971 | STRUCTURAL/CIVIL SC |
| KV KEVIN VANMAELE | 22105 | STRUCTURAL/CIVIL SC |
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SITE NAME

OSAWATOMIE

SITE NUMBER

A5D0088A

SITE ADDRESS:

1ST STREET & PARKER AVE.
OSAWATOMIE, KANSAS
66064

SHEET DESCRIPTION:

MICROWAVE ANTENNA
DETAILS

SSC #:

SHEET NUMBER:

A-3

GENERAL REQUIREMENTS SECTION 01 10 00

PART 1 GENERAL

1.1 INTENT

- A. THESE SPECIFICATIONS AND CONSTRUCTION DRAWINGS DESCRIBE THE WORK TO BE DONE AND THE MATERIALS TO BE FURNISHED FOR CONSTRUCTION. PLANS ARE NOT TO BE SCALED.
B. THE DRAWINGS AND SPECIFICATIONS ARE INTENDED TO BE FULLY EXPLANATORY AND SUPPLEMENTARY, HOWEVER, SHOULD ANYTHING BE SHOWN, INDICATED OR SPECIFIED ON ONE AND NOT THE OTHER, IT SHALL BE DONE THE SAME AS IF SHOWN, INDICATED OR SPECIFIED IN BOTH.
C. THE INTENTION OF DOCUMENTS IS TO INCLUDE ALL LABOR AND MATERIALS REASONABLY NECESSARY FOR THE PROPER EXECUTION AND COMPLETION OF THE WORK AS STIPULATED IN THE CONTRACT.
D. CONFLICTS: THE CONTRACTOR SHALL BE RESPONSIBLE FOR VERIFICATION OF ALL MEASUREMENTS AT THE SITE BEFORE ORDERING MATERIALS OR DOING ANY WORK. NO COMPENSATION SHALL BE ALLOWED DUE TO DIFFERENCE BETWEEN ACTUAL DIMENSIONS AND THOSE ON THE DOCUMENTS. ANY DISCREPANCY SHALL BE REPORTED TO THE OWNER OR HIS AGENT FOR CONSIDERATION.

1.2 LICENSING REQUIREMENTS:

- A. THE CONTRACTOR IS RESPONSIBLE FOR PROCUREMENT AND MAINTAINING ALL APPLICABLE LICENSES AND BONDS.

1.3 STORAGE:

- A. ALL MATERIALS MUST BE STORED IN A LEVEL AND DRY FASHION THAT DOES NOT OBSTRUCT THE FLOW OF OTHER WORK. ANY STORAGE METHOD MUST MEET ALL RECOMMENDATIONS OF THE ASSOCIATED MANUFACTURER.

1.4 CLEAN UP:

- A. THE CONTRACTOR SHALL KEEP THE SITE FREE FROM ACCUMULATION OF WASTE MATERIALS OR RUBBISH AT ALL TIMES.

1.5 QUALITY ASSURANCE:

- A. ALL WORK SHALL BE IN ACCORDANCE WITH APPLICABLE LOCAL, STATE, AND FEDERAL REGULATIONS.

PART 2 PRODUCTS - NOT APPLICABLE TO THIS SECTION

PART 3 EXECUTION - NOT APPLICABLE TO THIS SECTION

END OF SECTION

CAST-IN-PLACE-CONCRETE SECTION 03 30 00

PART 1 GENERAL

1.1 SUMMARY

- A. FURNISH AND INSTALL ALL CAST-IN-PLACE CONCRETE, REINFORCING AND ACCESSORIES, AS SPECIFIED HEREIN AND AS SHOWN ON THE DRAWINGS.

1.2 SUBMITTALS

- A. PRODUCT DATA: SUBMIT MANUFACTURER'S PRODUCT DATA AND INSTALLATION INSTRUCTIONS FOR EACH MATERIAL AND PRODUCT USED.
B. SHOP DRAWINGS: SUBMIT SHOP DRAWINGS INDICATING MATERIAL CHARACTERISTICS, DETAILS OF CONSTRUCTION, CONNECTIONS, AND RELATIONSHIP WITH ADJACENT CONSTRUCTION.
1. SHOP DRAWINGS SHALL BE PREPARED AND STAMPED BY A QUALIFIED ENGINEER LICENSED IN THE JURISDICTION OF THE PROJECT.
C. MIX DESIGN: SUBMIT FOR APPROVAL MIX DESIGN PROPOSED FOR USE.

1.3 QUALITY ASSURANCE

- A. COMPLY WITH GOVERNING CODES AND REGULATIONS. PROVIDE PRODUCTS OF ACCEPTABLE MANUFACTURERS, WHICH HAVE BEEN IN SATISFACTORY USE IN SIMILAR SERVICE FOR A MINIMUM OF THREE YEARS. USE EXPERIENCED INSTALLERS. DELIVER, HANDLE, STORE MATERIALS IN ACCORDANCE WITH MANUFACTURER'S INSTRUCTIONS.
B. TESTING: EMPLOY AN INDEPENDENT TESTING AGENCY ACCEPTABLE TO OWNER TO DESIGN CONCRETE MIXES AND TO PERFORM MATERIAL EVALUATION TESTS. PROVIDE 4 AND 28 DAY CYLINDER TESTS. COMPLY WITH ASTM C 143, C 173, C 31 AND C 39.
C. STANDARDS
1. ACI 301, SPECIFICATIONS FOR STRUCTURAL CONCRETE FOR BUILDINGS.
2. ACI 318, BUILDING CODE REQUIREMENTS FOR REINFORCED CONCRETE, AND CRSI MANUAL OF STANDARD PRACTICE.

PART 2 PRODUCTS

2.1 MATERIALS

- A. MATERIALS SHALL CONFORM TO THE RESPECTIVE PUBLICATIONS AND OTHER REQUIREMENTS SPECIFIED HEREIN.
B. CEMENT: CEMENT SHALL CONFORM TO ASTM C150, TYPE 1. CEMENT MAY BE BAGGED OR BULK. CEMENT SHALL BE USED FROM ONLY ONE MILL THROUGHOUT PROJECT.
C. FINE AGGREGATE: FINE AGGREGATE SHALL CONFORM TO ASTM C33-08 AND SHALL BE UNIFORMLY GRADED, CLEAN, SHARP, WASHED MATERIAL OR CRUSHED SAND, FREE FROM ORGANIC IMPURITIES.

- D. COURSE AGGREGATE: COURSE AGGREGATE SHALL CONFORM TO ASTM C33-08 AND SHALL BE NATURAL WASHED GRAVEL OR WASHED CRUSHED ROCK HAVING HARD, STRONG, DURABLE PIECES, FREE FROM ADHERENT COATINGS, THE MAXIMUM SIZE OF COARSE AGGREGATE SHALL BE 3/4" IN ACCORDANCE WITH THE REQUIREMENTS OF ASTM C33-08; GRADATION SIZE NO. 67.

- E. WATER: WATER USED IN THE CONCRETE MIX SHALL BE POTABLE, CLEAN, AND FREE FROM OILS, ACIDS, SALTS, CHLORIDES, ALKALI, SUGAR, VEGETABLE, OR OTHER INJURIOUS SUBSTANCES.

- F. REINFORCING STEEL: ALL BARS ARE TO BE NEW BILLET STEEL CONFORMING TO ASTM A615, GRADE 60. BENDING DETAILS RE TO CONFORM TO THE STANDARDS OF ACI 318.

- G. FORMS: THE FORMS SHALL BE TRUE AND RIGID AND CONFORM TO SHAPE, LINE AND DIMENSIONS AS SHOWN ON THE DRAWINGS. ALL FORMS SHALL BE RIGIDLY CONSTRUCTED, BRACED AND TIED TO PREVENTS ANY DEFLECTION OR DISPLACEMENT DURING PLACING OF CONCRETE. ALL EXPOSED CORNERS AND EDGES SHALL HAVE 3/4" FILLETS. ALL JOINTS SHALL BE MORTAR TIGHT; OPEN JOINTS SHALL BE SEALED AS REQUIRED.

H. CONCRETE:

- 1. PROPORTIONING: CONCRETE SHALL CONFORM TO THE FOLLOWING:
a. CEMENT-6 SACKS PER CUBIC YARD, MINIMUM
b. WATER SHALL BE KEPT TO AN ABSOLUTE MINIMUM TO MAINTAIN SLUMP AS SPECIFIED
c. AGGREGATE; SAND FACTOR SHALL BE AS REQUIRED TO GIVE THE BEST WORKABLE MIX WITHIN THE RANGE OF 46 TO 52 PERCENT OF TOTAL AGGREGATE.
d. STRENGTH-4,000 PSI AT 28 DAYS, UNLESS NOTED OTHERWISE
e. ALL CONCRETE SHALL CONTAIN A WATER-REDUCING AGENT AND SHALL HAVE THREE (3) TO FIVE (5) PERCENT ENTRAINED AIR.

2.2 SLUMP:

- A. THE MAXIMUM SLUMP SHALL NOT EXCEED 3" EXCEPT FOR CONCRETE TO BE PLACED IN FORMS 8" WIDE OR LESS, WHERE THE MAXIMUM SLUMP SHALL BE 4".
B. THE DETERMINATION OF SLUMP SHALL CONFORM TO ASTM C143.

2.3 MIXING:

- A. THE CONTRACTOR SHALL USE READY-MIXED CONCRETE, MIXED AND DELIVERED IN CONFORMANCE WITH ASTM C94.

2.4 MIXTURES:

- A. THE CONCRETE SHALL CONTAIN AND AIR-ENTRAINING ADMIXTURE COMPLYING WITH THE REQUIREMENTS OF ASTM C-260 AND ACI 212.1R AND A WATER-REDUCING ADMIXTURE COMPLYING WITH THE REQUIREMENTS OF ASTM C-494 AND ACI 212.1R. ADMIXTURES SHALL BE PURCHASED AND BATCHED IN LIQUID SOLUTION. THE USE OF CALCIUM CHLORIDE OR AN ADMIXTURE CONTAINING CALCIUM CHLORIDE IS PROHIBITED.

- B. ADMIXTURES SHALL BE OF THE SAME MANUFACTURER TO ASSURE COMPATIBILITY.

C. ACCEPTABLE MANUFACTURERS ARE:

- 1. W.R. GRACE 3. MASTER BUILDERS
2. SIKA GROUP 4. EUCLID CHEMICAL CO

2.5 CURING COMPOUNDS

- A. CURING COMPOUNDS SHALL CONFORM TO ASTM C309, TYPE 1, ID, CLASS A AND B AND ASTM C171 AS APPLICABLE

PART 3 EXECUTION

3.1 GENERAL

- A. CONSTRUCT AND ERECT FORMWORK IN ACCORDANCE WITH ACI 301 ACI 347.
B. COLD-WEATHER CONCRETING SHALL BE IN ACCORDANCE WITH ACI 306.
C. HOT-WEATHER CONCRETING SHALL BE IN ACCORDANCE WITH ACI 305.

3.2 INSERTS, EMBEDDED COMPONENTS AND OPENINGS

- A. CONTRACTOR SHALL CHECK ALL CIVIL, ARCHITECTURAL, STRUCTURAL, AND ELECTRICAL DRAWINGS FOR OPENINGS, SLEEVES, ANCHOR BOLTS, INSERTS AND OTHER ITEMS TO BE BUILT INTO THE CONCRETE WORK.
B. COORDINATE THE WORK OF OTHER SECTIONS IN FORMING AND SETTING OPENINGS, RECESSES, SLOTS, CHASES, ANCHORS, INSERTS AND OTHER ITEMS TO BE EMBEDDED.
C. EMBEDDED ITEMS SHALL BE SET ACCURATELY IN LOCATION, ALIGNMENT, ELEVATION, AND PLUMBNESS. LOCATE AND MEASURE FROM ESTABLISHED SURVEYED REFERENCE BENCHMARKS.
D. EMBEDDED ITEMS SHALL BE ANCHORED INTO PLACE AS REQUIRED TO PREVENT MOVEMENT DURING CONCRETE PLACEMENT AND CONSOLIDATION. COMPONENTS FORMING A PART OF A COMPLETE ASSEMBLY SHALL BE ALIGNED BEFORE ANCHORING. PROVIDE TEMPORARY BRACING, ANCHORAGE, AND TEMPLATES AS REQUIRED TO MAINTAIN THE SETTING AND ALIGNMENT.

3.3 REINFORCEMENT PLACEMENT:

- A. REINFORCEMENT SHALL BE PLACED IN ACCORDANCE WITH CHECKED AND RELEASED DRAWINGS AND ACI 301 AND ACI 315; SECURELY WIRE-TIE REINFORCEMENT AT ALL INTERSECTIONS.
B. ACCURATELY POSITION, SUPPORT AND SECURE REINFORCEMENT AGAINST DISPLACEMENT FROM FORMWORK CONSTRUCTION OR CONCRETE PLACEMENT AND CONSOLIDATION. REINFORCING SHALL BE SUPPORTED ON METAL CHAIRS, RUNNERS, BOLSTERS, SPACERS,

AND HANGERS.

- C. SPLICES OF REINFORCING BARS SHALL BE CLASS B UNLESS SHOWN OTHERWISE. SPLICES SHALL BE STAGGERED. FULL DEVELOPMENT LENGTH SHALL BE PROVIDED ACROSS JOINTS.
D. LOCATE REINFORCING TO PROVIDE CONCRETE COVER AND SPACING SHOWN ON THE DRAWINGS. MINIMUM COVER SHALL BE AS REQUIRED BY ACI 318.
E. WELDING OF AND TO ANY REINFORCING MATERIALS INCLUDING TACK WELDING OF CROSSING BARS IS STRICTLY PROHIBITED. BARS SHALL BE FREE OF FLAKY OR SCALEY RUST AT THE TIME THE CONCRETE IS PLACED.

3.4 CONCRETE PLACEMENT:

- A. PRIOR TO PLACING CONCRETE, FORMS AND REINFORCEMENT SHALL BE THOROUGHLY INSPECTED. ALL WOOD CHIPS, DIRT, ETC., AS WELL AS ALL TEMPORARY BRACING, TIES, AND CLEATS REMOVED, AND ALL OPENINGS FOR UTILITIES PROPERLY BOXED, ALL FORMS SHALL BE PROPERLY SECURED IN THEIR CORRECT POSITION AND MADE TIGHT. ALL REINFORCING AND EMBEDDED ITEMS SHALL BE SECURED IN THEIR PROPER LOCATIONS.. ALL OLD AND DRY CONCRETE AND DIRT SHALL BE CLEANED AND ALL STANDING WATER AND OTHER FOREIGN MATTER REMOVED.
B. PLACING CONCRETE SHALL BE IN ACCORDANCE WITH ACI 301 AND ACI 304 AND SHALL BE CARRIED OUT AT SUCH A RATE THAT THE CONCRETE PREVIOUSLY PLACED IS STILL PLASTIC AND INTEGRATED WITH THE FRESHLY PLACE CONCRETE. CONCRETING, ONCE STARTED, SHALL BE CARRIED ON AS A CONTINUOUS OPERATION UNTIL THE SECTION IS COMPLETED. NO COLD JOINTS SHALL BE ALLOWED.
C. CONSTRUCTION JOINTS: USE KEYWAYS, CONTINUE REINFORCEMENT THROUGH JOINT.
D. EXPANSION JOINTS: FOR EXTERIOR WORK, LOCATE AT 30' O.C. MAXIMUM, AT APPROVED LOCATIONS. PROVIDE SMOOTH DOWELS ACROSS JOINT WHICH PERMIT 1" HORIZONTAL MOVEMENT AND NO VERTICAL SHEAR MOVEMENT.
E. ISOLATION JOINTS: PROVIDE BETWEEN SLABS AND VERTICAL ELEMENTS SUCH AS COLUMNS AND STRUCTURAL WALLS.
F. CONTROL JOINTS: PROVIDE SAWN OR TOOLED JOINTS OR REMOVABLE INSERT STRIPS; DEPTH EQUAL TO 1/4" SLAB THICKNESS. SPACING SHALL BE AS REQUIRED AND APPROVED.
G. ALL CONCRETE SHALL BE THOROUGHLY CONSOLIDATED AND COMPACTED BY VIBRATION, SPADING, RODDING, OR FORKING DURING THE OPERATION OF PLACING AND DEPOSITING IN ACCORDANCE WITH ACI 309. THE CONCRETE SHALL BE WORKED AROUND REINFORCEMENT, EMBEDDED ITEMS, AND INTO THE CORNERS OF THE FORMS SO AS TO ELIMINATE ALL AIR AND STONE POCKETS.

3.5 FINISHING:

- A. FINISHING OF ALL SLABS SHALL BE IN ACCORDANCE WITH ACI 302.1; SECTION 7.2 WITH A MINIMUM OF THREE TROWELINGS.
1. INTERIOR SLAB FINISH TOLERANCE AS MEASURED IN ACCORDANCE WITH ASTM E 1155 SHALL HAVE AN OVERALL TEST F NUMBER FOR FLATNESS, FF=20 AND FOR LEVEL, FL=15. THE MINIMUM LOCAL NUMBER FOR FLATNESS, FF=15 AND FOR LEVEL, FL=10.
2. EXTERIOR SLAB FINISH SHALL BE FLAT (FF=20) AND SHALL BE SLOPED A MINIMUM OF 1/8" PER FOOT TO A MAXIMUM OF 1/4" PER FOOT TO PREVENT PONDING WATER.
B. SURFACES OF SLABS SHALL RECEIVE TWO COATS OF CLEAR SEALER/HARDNER.
C. ABOVE GRADE WALL SURFACES SHALL HAVE A SMOOTH FORM FINISH AS DEFINED IN CHAPTER 10 OF ACI 301.

3.6 CURING:

- A. FRESHLY DEPOSITED CONCRETE SHALL BE PROTECTED FROM PREMATURE DRYING AND EXCESSIVELY HOT OR COLD TEMPERATURES AND SHALL BE MAINTAINED WITH MINIMAL MOISTURE LOSS AT A RELATIVELY CONSTANT TEMPERATURE FOR A PERIOD OF TIME NECESSARY FOR THE HYDRATION OF THE CEMENT AND PROPER HARDENING OF THE CONCRETE.
B. CURING SHALL IMMEDIATELY FOLLOW THE FINISH OPERATION. CONCRETE SHALL BE KEPT CONTINUOUSLY MOIST ATE LEAST OVERNIGHT, IMMEDIATELY FOLLOWING THE INITIAL CURING. BEFORE THE CONCRETE HAS DRIED, ADDITIONAL CURING SHALL BE ACCOMPLISHED BY ONE OF THE FOLLOWING MATERIALS OR METHODS:
1. PONDING OR CONTINUOUS SPRINKLING
2. ABSORPTIVE MAT OR FABRIC KEPT CONTINUOUSLY WET
3. NON-ABSORPTIVE FILM (POLYETHYLENE) OVER A PREVIOUSLY SPRINKLED SURFACE
4. SAND OR OTHER COVERING KEPT CONTINUOUSLY WET
5. CONTINUOUS STEAM (NOT EXCEEDING 150 DEGREES F) OR VAPOR MIST BATH.
6. SPRAYED-ON CURING COMPOUND APPLIED IN TWO COATES, SPRAYED IN PERPENDICULAR DIRECTIONS.
C. THE FINAL CURING SHALL CONTINUE UNTIL THE CUMULATIVE NUMBER OF DAYS OR FRACTION THEREOF, NOT NECESSARILY CONSECUTIVE, DURING WHICH TEMPERATURE OF THE AIR IN CONTACT WITH CONCRETE IS ABOVE 50 F HAS TOTALED SEVEN (7) DAYS. CONCRETE SHALL NOT BE PERMITTED TO FREEZE DURING THE CURING PERIOD. RAPID DRYING AT THE END OF THE CURING PERIOD SHALL BE PREVENTED.



Table with 3 columns: ENGINEER, PER., DISCIPLINE. Lists Michael L. Owens and other engineers with their respective disciplines.

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Table with 4 columns: SUBMITTALS, DESCRIPTION, DATE, BY, REV. Shows revision history for 'ISSUED FOR REVIEW' and 'ISSUED FOR CONSTRUCTION'.

SITE NAME: OSAWATOMIE

SITE NUMBER: A5D0088A

SITE ADDRESS: 1ST STREET & PARKER AVE. OSAWATOMIE, KANSAS 66064

SHEET DESCRIPTION: SPECIFICATION (1 OF 3)

SSC #: SHEET NUMBER: SP-1

3.6 CURING:

- A. FRESHLY DEPOSITED CONCRETE SHALL BE PROTECTED FROM PREMATURE DRYING AND EXCESSIVELY HOT OR COLD TEMPERATURES AND SHALL BE MAINTAINED WITH MINIMAL MOISTURE LOSS AT A RELATIVELY CONSTANT TEMPERATURE FOR A PERIOD OF TIME NECESSARY FOR THE HYDRATION OF THE CEMENT AND PROPER HARDENING OF THE CONCRETE.
- B. CURING SHALL IMMEDIATELY FOLLOW THE FINISH OPERATION. CONCRETE SHALL BE KEPT CONTINUOUSLY MOIST AT LEAST OVERNIGHT, IMMEDIATELY FOLLOWING THE INITIAL CURING. BEFORE THE CONCRETE HAS DRIED, ADDITIONAL CURING SHALL BE ACCOMPLISHED BY ONE OF THE FOLLOWING MATERIALS OR METHODS:
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- C. THE FINAL CURING SHALL CONTINUE UNTIL THE CUMULATIVE NUMBER OF DAYS OR FRACTION THEREOF, NOT NECESSARILY CONSECUTIVE, DURING WHICH TEMPERATURE OF THE AIR IN CONTACT WITH CONCRETE IS ABOVE 50 F HAS TOTALED SEVEN (7) DAYS. CONCRETE SHALL NOT BE PERMITTED TO FREEZE DURING THE CURING PERIOD. RAPID DRYING AT THE END OF THE CURING PERIOD SHALL BE PREVENTED.

END OF SECTION

ELECTRICAL REQUIREMENTS SECTION 16000

PART 1 GENERAL

1.1 GENERAL CONDITIONS:

- A. THE CONTRACTOR SHALL INSPECT THE SITE WHERE THIS WORK IS TO BE PERFORMED AND FULLY FAMILIARIZE HIMSELF WITH ALL CONDITIONS RELATED TO THIS PROJECT.
- B. THE CONTRACTOR SHALL OBTAIN AND PAY FOR ALL PERMITS AND LICENSES AND SHALL MAKE ALL DEPOSITS AND PAY ALL FEES REQUIRED FOR THE PERFORMANCE OF WORK UNDER THIS SECTION.
- C. DRAWINGS SHOW THE GENERAL ARRANGEMENT OF ALL SYSTEMS AND COMPONENTS COVERED UNDER THIS SECTION. THE CONTRACTOR SHALL VERIFY ALL DIMENSIONS. DRAWINGS SHALL NOT BE SCALED TO DETERMINE DIMENSIONS.

1.2 LAWS, REGULATIONS, ORDINANCES, STATUTES AND CODES:

- A. ALL WORK SHALL BE INSTALLED IN ACCORDANCE WITH THE NATIONAL ELECTRICAL CODE, AND ALL APPLICABLE LOCAL LAWS, REGULATIONS, ORDINANCES, STATUTES AND CODES.

1.3 REFERENCES:

- A. THE PUBLICATIONS LISTED BELOW FORM PART OF THIS SPECIFICATION. EACH PUBLICATION SHALL BE THE LATEST REVISION AND ADDENDUM IN EFFECT ON THE DATE THIS SPECIFICATION IS ISSUED FOR CONSTRUCTION UNLESS OTHERWISE NOTED. EXCEPT AS MODIFIED BY THE REQUIREMENTS SPECIFIED HEREIN OR THE DETAILS OF THE DRAWINGS, WORK INCLUDED IN THIS SPECIFICATION SHALL CONFORM TO THE APPLICABLE PROVISIONS OF THESE PUBLICATIONS.
 - 1. ANSI/IEEE (AMERICAN NATIONAL STANDARDS INSTITUTE)
 - 2. IEEE (INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS)
 - 3. ASTM (AMERICAN SOCIETY FOR TESTING AND MATERIALS)
 - 4. ICEA (INSULATED CABLE ENGINEERS ASSOCIATION)
 - 5. NEMA (NATIONAL ELECTRICAL MANUFACTURER'S ASSOCIATION)
 - 6. NFPA (NATIONAL FIRE PROTECTION ASSOCIATION)
 - 7. OSHA (OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION)
 - 8. UL (UNDERWRITERS LABORATORIES, INC.)

1.4 SCOPE OF WORK:

- A. WORK UNDER THIS SECTION SHALL CONSIST OF FURNISHING ALL LABOR, MATERIAL AND ASSOCIATED SERVICES REQUIRED TO COMPLETELY CONSTRUCT AND LEAVE READY FOR OPERATION SYSTEMS AS SHOWN ON THE DRAWINGS AND HEREIN DESCRIBED.
- B. ALL ELECTRICAL EQUIPMENT UNDER THIS CONTRACT SHALL BE PROPERLY TESTED, ADJUSTED, AND ALIGNED BY THE CONTRACTOR.
- C. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL EXCAVATING, DRAINING, TRENCHES, BACKFILLING, AND REMOVAL OF EXCESS DIRT.
- D. THE CONTRACTOR SHALL FURNISH TO THE OWNER, CERTIFICATES OF FINAL INSPECTION AND APPROVAL FROM THE INSPECTION AUTHORITIES HAVING JURISDICTION.

PART 2 PRODUCTS

2.1 GENERAL:

- A. ALL ITEMS OF MATERIALS AND EQUIPMENT SHALL BE NEW, FREE FROM DEFECTS AND OF THE BEST QUALITY NORMALLY USED FOR THE PURPOSE IN GOOD COMMERCIAL PRACTICE.
- B. ALL MATERIALS AND EQUIPMENT SHALL BE ACCEPTABLE TO THE AUTHORITY HAVING JURISDICTION AS SUITABLE FOR THE USE INTENDED.
- C. ALL EQUIPMENT SHALL BEAR THE UNDERWRITERS LABORATORIES LABEL OF APPROVAL, AND SHALL CONFORM TO REQUIREMENTS OF THE NATIONAL ELECTRICAL CODE.
- D. ALL OVERCURRENT DEVICES SHALL HAVE AN INTERRUPTING RATING EQUAL TO OR GREATER THAN THE SHORT CIRCUIT CURRENT TO WHICH THEY ARE SUBJECTED, 10,000 AIC MINIMUM. VERIFY AVAILABLE SHORT CIRCUIT CURRENT DOES NOT EXCEED THE RATING OF ELECTRICAL EQUIPMENT.

2.2 MATERIALS AND EQUIPMENT:

A. CONDUIT:

- 1. RIGID GALVANIZED STEEL CONDUIT (RGS) SHALL BE HOT-DIP GALVANIZED INSIDE AND OUTSIDE INCLUDING ENDS AND THREADS AND ENAMELED OR LACQUERED INSIDE IN ADDITION TO GALVANIZING.
- 2. FLEXIBLE METAL CONDUIT SHALL BE GALVANIZED, ZINC-COATED STEEL, PVC COATED FOR OUTDOOR APPLICATIONS.
- 3. CONDUIT CLAMPS, STRAPS AND SUPPORTS SHALL BE STEEL OR MALLEABLE IRON. ALL FITTINGS SHALL BE COMPRESSION TYPE AND WATERTIGHT.
- 4. NON-METALLIC CONDUIT AND FITTINGS SHALL BE SCHEDULE 40 PVC, HEAVY-WALL RIGID WITH SOLVENT-CEMENT-TYPE JOINTS AS RECOMMENDED BY THE MANUFACTURER.

B. WIRE AND CABLE:

- 1. WIRE AND CABLE SHALL BE FLAME-RETARDANT, MOISTURE AND HEAT RESISTANT THERMOPLASTIC, SINGLE CONDUCTOR, COPPER, TYPE THHN/THWN, 600 VOLT, SIZES AS INDICATED, #12 AWG MINIMUM.
- 2. #10 AWG AND SMALLER CONDUCTORS SHALL BE SOLID AND #8 AWG AND LARGER CONDUCTORS SHALL BE STRANDED.
- 3. SOLDERLESS, PRESSURE-TYPE CONNECTORS CONSTRUCTED OF HIGH-STRENGTH, NON-CORRODIBLE, TIN-PLATED COPPER DESIGNED TO FURNISH HIGH-PULLOUT STRENGTH AND HIGH CONDUCTIVITY JOINTS SHALL BE USED.
- 4. SUPPORT GRIPS SHALL BE SINGLE WEAVE, CLOSED MESH, HIGH-GRADE, NON-MAGNETIC, TIN-COATED BRONZE CAPABLE OF SUPPORTING TEN TIMES THE CABLE DEAD WEIGHT, HUBBELL KELLEMS OR APPROVED EQUAL.

C. DISCONNECT SWITCHES:

- 1. DISCONNECT SWITCHES SHALL BE HEAVY DUTY, DEAD-FRONT, QUICK-MAKE, QUICK-BREAK, EXTERNALLY OPERABLE, HANDLE LOCKABLE AND INTERLOCKED WITH COVER IN CLOSED POSITION, RATING AS INDICATED, UL LABELED FURNISHED IN NEMA 3R ENCLOSURE, SQUARE D CLASS 3110 OR APPROVED EQUAL.

D. SYSTEM GROUNDING:

- 1. GROUNDING CONDUCTOR SHALL BE BARE, STRANDED, COPPER, SIZE AS INDICATED, EXCEPT ABOVE GROUND GROUNDING CONDUCTORS SHALL BE INSULATED.
- 2. GROUND BUSES SHALL BE BARE ANNEALED COPPER BARS OF RECTANGULAR CROSS SECTION.
- 3. CONNECTORS SHALL BE HIGH-CONDUCTIVITY, HEAVY DUTY, LISTED AND LABELED AS GROUNDING CONNECTORS FOR THE MATERIALS USED. USE TWO-HOLE COMPRESSION LUGS WITH HEAT SHRINK FOR MECHANICAL CONNECTIONS.
- 4. EXOTHERMIC WELDED CONNECTIONS SHALL BE PROVIDED IN KIT FORM AND SELECTED FOR THE SPECIFIC TYPES, SIZES, AND COMBINATIONS OF CONDUCTORS AND OTHER ITEMS TO BE CONNECTED.
- 5. GROUND RODS SHALL BE COPPER-CLAD STEEL WITH HIGH-STRENGTH STEEL CORE AND ELECTROLYTIC-GRADE COPPER OUTER SHEATH, MOLTEN WELDED TO CORE, 3/4" X 10'-0".

E. OTHER MATERIALS:

- 1. THE CONTRACTOR SHALL PROVIDE OTHER MATERIALS, THOUGH NOT SPECIFICALLY DESCRIBED, WHICH ARE REQUIRED FOR A COMPLETELY OPERATIONAL SYSTEM AND PROPER INSTALLATION OF THE WORK.



ENGINEERING LICENSE: STATE OF KANSAS
 PE CERTIFICATE OF AUTHORIZATION # E-571

| ENGINEER | PE# | DISCIPLINE |
|-------------------------|-------|---------------------|
| MLO MICHAEL L. OWENS | 16971 | STRUCTURAL/CIVIL SC |
| KV KEVIN VANMAELE | 22105 | STRUCTURAL/CIVIL SC |
| RJ ROBERT E. JENSEN | 16096 | STRUCTURAL/CIVIL SC |
| TMS TERRANCE M. SUPER | 9250 | ELECTRICAL E |
| SDK SHELTON D. KEISLING | 13654 | ELECTRICAL E |

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SUBMITTALS

| DESCRIPTION | DATE | BY | REV |
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| ISSUED FOR REVIEW | 01/09/15 | KF | A |
| ISSUED FOR CONSTRUCTION | 01/20/15 | KJA | 0 |
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SITE NAME
OSAWATOMIE

SITE NUMBER
A5D0088A

SITE ADDRESS:
**1ST STREET & PARKER AVE.
 OSAWATOMIE, KANSAS
 66064**

SHEET DESCRIPTION:
**SPECIFICATION
 (2 OF 3)**

SSC #: - SHEET NUMBER:
SP-2

PART 3 EXECUTION

3.1 GENERAL:

- A. ALL MATERIALS AND EQUIPMENT SHALL BE INSTALLED IN STRICT ACCORDANCE WITH THE MANUFACTURER'S RECOMMENDATIONS.
- B. EQUIPMENT SHALL BE TIGHTLY COVERED AND PROTECTED AGAINST DIRT OR WATER, AND AGAINST CHEMICAL OR MECHANICAL INJURY DURING INSTALLATION AND CONSTRUCTION PERIODS.

3.2 LABOR AND WORKMANSHIP:

- A. ALL LABOR FOR THE INSTALLATION OF MATERIALS AND EQUIPMENT FURNISHED FOR THE ELECTRICAL SYSTEM SHALL BE DONE BY EXPERIENCED MECHANICS OF THE PROPER TRADES.
- B. ALL ELECTRICAL EQUIPMENT FURNISHED SHALL BE ADJUSTED, ALIGNED AND TESTED BY THE CONTRACTOR AS REQUIRED TO PRODUCE THE INTENDED PERFORMANCE.
- C. UPON COMPLETION OF THE WORK, THE CONTRACTOR SHALL THOROUGHLY CLEAN ALL EXPOSED EQUIPMENT, REMOVE ALL LABELS AND ANY DEBRIS, CRATING OR CARTONS AND LEAVE THE INSTALLATION FINISHED AND READY FOR OPERATION.

3.3 COORDINATION:

- A. THE CONTRACTOR SHALL COORDINATE THE INSTALLATION OF ELECTRICAL ITEMS WITH THE OWNER-FURNISHED EQUIPMENT DELIVERY SCHEDULE TO PREVENT UNNECESSARY DELAYS IN THE TOTAL WORK.

3.4 INSTALLATION:

A. CONDUIT:

1. ALL ELECTRICAL WIRING SHALL BE INSTALLED IN CONDUIT AS HEREIN SPECIFIED. NO CONDUIT OR TUBING OF LESS THAN 3/4 INCH NOMINAL SIZE SHALL BE USED.
2. PROVIDE RGS CONDUIT FOR ALL EXPOSED, EXTERIOR CONDUIT.
3. PROVIDE SCHEDULE 40 PVC OR RGS CONDUIT BELOW GRADE, 1" MINIMUM, UNLESS NOTED OTHERWISE. ALL 90 DEGREE BENDS TO ABOVE GRADE SHALL BE RGS. MINIMUM BURIAL DEPTH SHALL BE 24" CLEAR TO TOP OF CONDUIT, UNLESS NOTED OTHERWISE.
4. USE GALVANIZED FLEXIBLE STEEL CONDUIT WHERE DIRECT CONNECTION IS NOT DESIRABLE FOR REASONS OF EQUIPMENT MOVEMENT, VIBRATION, OR FOR EASE OF MAINTENANCE. USE LIQUIDTIGHT, PVC COATED FLEXIBLE METAL CONDUIT FOR OUTDOOR APPLICATIONS.
5. INSTALL GALVANIZED FLEXIBLE STEEL CONDUIT AT ALL POINTS OF CONNECTION TO EQUIPMENT MOUNTED ON SUPPORTS TO ALLOW FOR EXPANSION AND CONTRACTION.
6. A RUN OF CONDUIT BETWEEN BOXES OR FITTINGS SHALL NOT CONTAIN MORE THAN THE EQUIVALENT OF FOUR QUARTER-BENDS INCLUDING THOSE BENDS LOCATED IMMEDIATELY AT THE BOX OR FITTING. THE RADIUS OF BENDS SHALL NEVER BE SHORTER THAN THAT OF THE CORRESPONDING TRADE ELBOW.
7. WHERE CONDUIT HAS TO BE CUT IN THE FIELD, IT SHALL BE CUT SQUARE WITH A PIPE CUTTER USING CUTTING KNIVES.
8. ALL CONDUITS SHALL BE SWABBED CLEAN BY PULLING AN APPROPRIATE SIZE MANDREL THROUGH THE CONDUIT BEFORE INSTALLATION OF WIRE OR CABLE. CLEAR ALL BLOCKAGES AND REMOVE BURRS, DIRT, AND DEBRIS.
9. INSTALL PULL STRINGS IN ALL EMPTY CONDUITS. IDENTIFY PULL STRINGS AT EACH END WITH ITS DESTINATION.
10. PROVIDE INSULATED GROUNDING BUSHINGS FOR ALL CONDUITS STUBBED INTO EQUIPMENT ENCLOSURES OR STUBBED OUT FOR FUTURE USE BY OTHERS.
11. CONTRACTOR IS RESPONSIBLE FOR PROTECTING ALL CONDUITS DURING CONSTRUCTION. TEMPORARY OPENINGS IN THE CONDUIT SYSTEM SHALL BE PLUGGED OR CAPPED TO PREVENT ENTRANCE OF MOISTURE OR FOREIGN MATTER. CONTRACTOR SHALL REPLACE ANY CONDUITS CONTAINING FOREIGN MATERIALS THAT CANNOT BE REMOVED.
12. INSTALL 2" ORANGE DETECTABLE TAPE 12" ABOVE ALL UNDERGROUND CONDUIT AND WIRE.
13. CONDUITS SHALL BE INSTALLED IN SUCH A MANNER AS TO INSURE AGAINST COLLECTION OF TRAPPED CONDENSATION.

B. WIRE AND CABLE:

- 1. ALL POWER WIRING SHALL BE COLOR CODED AS FOLLOWS:

| DESCRIPTION | 120/240V | 208Y/120V | 480Y/277V |
|-------------|----------|-----------|-----------|
| PHASE A | BLACK | BLACK | BROWN |
| PHASE B | RED | RED | ORANGE |
| PHASE C | | BLUE | YELLOW |
| NEUTRAL | WHITE | WHITE | GRAY |
| GROUND | GREEN | GREEN | GREEN |

2. SPLICES SHALL BE MADE ONLY AT OUTLETS, JUNCTION BOXES, OR ACCESSIBLE RACEWAYS WITH PRESSURE-TYPE CONNECTORS.
3. PULLING LUBRICANTS SHALL BE SOAPSTONE POWDER, POWDERED TALC, OR A COMMERCIAL PULLING COMPOUND. NO SOAP SUDS, SOAP FLAKES, OIL, OR GREASE SHALL BE USED, AS THESE MAY BE HARMFUL TO CABLE INSULATION. CONTRACTOR SHALL USE NYLON OR HEMP ROPE FOR PULLING CABLE TO AVOID SCORING THE CONDUIT.
4. CABLES SHALL BE NEATLY TRAINED, WITHOUT INTERLACING, AND BE OF SUFFICIENT LENGTH IN ALL BOXES, EQUIPMENT, ETC. TO PERMIT MAKING A NEAT ARRANGEMENT. CABLES SHALL BE SECURED IN A MANNER TO AVOID TENSION ON CONDUCTORS OR TERMINALS, AND SHALL BE PROTECTED FROM MECHANICAL INJURY AND FROM MOISTURE. SHARP BENDS OVER CONDUIT BUSHINGS ARE PROHIBITED. DAMAGED CABLES SHALL BE REMOVED AND REPLACED AT THE CONTRACTOR'S EXPENSE.

C. DISCONNECT SWITCHES:

1. INSTALL DISCONNECT SWITCHES LEVEL AND PLUMB. CONNECT TO WIRING SYSTEM AND GROUND AS INDICATED.

D. GROUNDING:

1. ALL METALLIC PARTS OF ELECTRICAL EQUIPMENT WHICH DO NOT CARRY CURRENT SHALL BE GROUNDED IN ACCORDANCE WITH THE REQUIREMENTS OF ARTICLE 250 OF THE NATIONAL ELECTRICAL CODE.
2. PROVIDE ELECTRICAL GROUNDING AND BONDING SYSTEMS INDICATED WITH ASSEMBLY OF MATERIALS, INCLUDING GROUNDING ELECTRODES, BONDING JUMPERS AND ADDITIONAL ACCESSORIES AS REQUIRED FOR A COMPLETE INSTALLATION.
3. ROUTE GROUNDING CONNECTIONS AND CONDUCTORS TO GROUND IN THE SHORTEST AND STRAIGHTEST PATHS POSSIBLE TO MINIMIZE TRANSIENT VOLTAGE RISES.
4. TIGHTEN GROUNDING AND BONDING CONNECTORS, INCLUDING SCREWS AND BOLTS, IN ACCORDANCE WITH MANUFACTURER'S PUBLISHED TORQUE TIGHTENING VALUES FOR CONNECTORS AND BOLTS. WHERE MANUFACTURER'S TORQUING REQUIREMENTS ARE NOT AVAILABLE, TIGHTEN CONNECTIONS TO COMPLY WITH TIGHTENING TORQUE VALUES SPECIFIED IN UL 486A TO ASSURE PERMANENT AND EFFECTIVE GROUNDING.
5. ALL UNDERGROUND GROUNDING CONNECTIONS SHALL BE MADE BY THE EXOTHERMIC WELD PROCESS AND INSTALLED IN ACCORDANCE WITH THE MANUFACTURER'S INSTRUCTIONS.
6. ALL GROUND CONNECTIONS SHALL BE INSPECTED FOR TIGHTNESS. EXOTHERMIC-WELDED CONNECTIONS SHALL BE APPROVED BY THE CONSTRUCTION INSPECTOR BEFORE BEING PERMANENTLY CONCEALED.
7. APPLY CORROSION-RESISTANT FINISH TO FIELD CONNECTIONS, AND PLACES WHERE FACTORY APPLIED PROTECTIVE COATINGS HAVE BEEN DESTROYED. USE COPPER-BASED "NO-OX" OR APPROVED EQUAL.
8. A SEPARATE, CONTINUOUS, INSULATED EQUIPMENT GROUNDING CONDUCTOR SHALL BE INSTALLED IN ALL FEEDER AND BRANCH CIRCUITS
9. BOND ALL INSULATED GROUNDING BUSHINGS WITH A BARE #6 AWG GROUNDING CONDUCTOR TO A GROUND BUS OR GROUNDING LUG IN ENCLOSURE.
10. DIRECT BURIED GROUND CONDUCTORS SHALL BE INSTALLED AT A NOMINAL DEPTH OF 30" BELOW GRADE, UNLESS NOTED OTHERWISE.
11. ALL GROUNDING CONDUCTORS EMBEDDED IN OR PENETRATING CONCRETE SHALL BE INSULATED OR INSTALLED IN PVC CONDUIT.
12. INSTALL ELECTROLYTIC GROUNDING SYSTEM IN STRICT ACCORDANCE WITH MANUFACTURER'S INSTRUCTIONS. REMOVE SEALING TAPE FROM LEACHING AND BREATHER HOLES. INSTALL PROTECTIVE BOX FLUSH WITH GRADE.
13. DRIVE GROUND RODS UNTIL TOPS ARE 30 INCHES BELOW FINAL GRADE.
14. GROUNDING CONDUCTOR TO EQUIPMENT GROUND LUGS:
 - a. BOLTED TO EQUIPMENT HOUSING WITH STAINLESS STEEL BOLT AND LOCK WASHERS.
 - b. ALL EQUIPMENT TO BE GROUNDED SHALL BE FREE OF PAINT OR ANY OTHER MATERIAL COVERING BARE METAL AT THE POINT OF CONNECTION.

3.5 ACCEPTANCE TESTING:

1. PROVIDE PERSONNEL AND EQUIPMENT, MAKE REQUIRED TESTS, AND SUBMIT TEST REPORTS UPON COMPLETION OF TESTS.
2. WHEN MATERIAL AND/OR WORKMANSHIP IS FOUND NOT TO COMPLY WITH THE SPECIFIED REQUIREMENTS, THE NONCOMPLYING ITEMS SHALL BE REMOVED FROM THE JOBSITE AND REPLACED WITH ITEMS COMPLYING WITH THE SPECIFIED REQUIREMENTS PROMPTLY AFTER RECEIPT OF NOTICE OF SUCH NON-COMPLIANCE.

A. TEST PROCEDURES:

1. ALL FEEDERS SHALL HAVE THEIR INSULATION TESTED AFTER INSTALLATION, BUT BEFORE CONNECTION TO DEVICES. THE CONDUCTORS SHALL TEST FREE FROM SHORT CIRCUITS AND GROUNDS. -TESTING SHALL BE FOR ONE MINUTE USING 1000V DC. INVESTIGATE ANY VALUES LESS THAN 50 MEGOHMS.
2. PRIOR TO ENERGIZING CIRCUITRY, TEST WIRING DEVICES FOR ELECTRICAL CONTINUITY AND PROPER POLARITY CONNECTIONS.
3. MEASURE AND RECORD VOLTAGES BETWEEN PHASES AND BETWEEN PHASE WIRES AND NEUTRALS. SUBMIT A REPORT OF MAXIMUM AND MINIMUM VOLTAGES.
4. PERFORM GROUND TEST TO MEASURE GROUND RESISTANCE OF GROUNDING SYSTEM USING THE IEEE STANDARD 3-POINT "FALL-OF-POTENTIAL" METHOD. PROVIDE PLOTTED TEST VALUES & LOCATION SKETCH. NOTIFY THE ENGINEER IMMEDIATELY IF MEASURED VALUE IS OVER 5 OHMS.

END OF SECTION

END OF SPECIFICATION



PLANS PREPARED BY:
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 Fax: 913-438-7777

ENGINEERING LICENSE:
 STATE OF KANSAS
 PE CERTIFICATE OF AUTHORIZATION # E-571

| ENGINEER: | PE#: | DISCIPLINE: |
|-------------------------|-------|---------------------|
| MLO MICHAEL L. OWENS | 16971 | STRUCTURAL/CIVIL SC |
| KV KEVIN VANMAELE | 22105 | STRUCTURAL/CIVIL SC |
| REJ ROBERT E. JENSEN | 16090 | STRUCTURAL/CIVIL SC |
| TMS TERRANCE M. SUPER | 9250 | ELECTRICAL E |
| SDK SHELTON D. KEISLING | 13654 | ELECTRICAL E |

DRAWING NOTICE
 THIS DRAWING HAS NOT BEEN PUBLISHED AND IS THE SOLE PROPERTY OF SSC, INC. AND IS LENT TO THE BORROWER FOR THEIR CONFIDENTIAL USE ONLY, AND IN CONSIDERATION OF THE LOAN OF THIS DRAWING, THE BORROWER PROMISES AND AGREES TO RETURN IT UPON REQUEST AND AGREES THAT IT WILL NOT BE REPRODUCED, COPIED, LENT OR OTHERWISE DISPOSED OF DIRECTLY OR INDIRECTLY, NOR USED FOR ANY PURPOSE OTHER THAN FOR WHICH IT IS FURNISHED.

SUBMITTALS

| DESCRIPTION | DATE | BY | REV |
|-------------------------|----------|-----|-----|
| ISSUED FOR REVIEW | 01/09/15 | KF | A |
| ISSUED FOR CONSTRUCTION | 01/20/15 | KJA | 0 |
| | | | |
| | | | |

SITE NAME:
OSAWATOMIE

SITE NUMBER:
A5D0088A

SITE ADDRESS:
**1ST STREET & PARKER AVE.
 OSAWATOMIE, KANSAS
 66064**

SHEET DESCRIPTION:
**SPECIFICATION
 (3 OF 3)**

SSC #:
 SHEET NUMBER:
SP-3

SITE AGREEMENT
(Kansas)

This Site Agreement ("Agreement") is entered into this 9th day of March, 2000, by and between The City of Osawatomie, ("Owner") and APT Kansas City, Inc., a Delaware corporation, its successors and assigns, ("APT"), provides for the granting and leasing of certain property interests on the following terms:

For good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties hereto agrees as follows:

1. **PROPERTY.** The property interests hereby leased and granted by Owner ("Property") shall include the following:
 - Real property comprised of approximately 336 square feet of land
 - Water tower exterior space for the attachment of antennas
 - Water tower exterior space required for cable runs to connect equipment and antennas
 - Non-exclusive easements required to run utility lines and cables
 - Non-exclusive easement across Owners Property (hereinafter defined) for access in or upon the Owner's real property ("Owner's Property") described on Exhibit "A" attached hereto and subject to the specifications shown and described on said Exhibit "B".
2. **TERM.** The term of this Agreement shall be that part of five (5) years commencing on the date designated in a notice that APT will deliver to Owner (the "Commencement Date Notice") as the date on which APT will take possession which, if possession occurs at all, shall be no later than May 1, 2000 ("Commencement Date") and terminating on December 31 following the fourth (4th) year anniversary of the Commencement Date (the "Term") unless otherwise terminated as provided in paragraph 10. If the Commencement Date Notice is not received by May 1, 2000 then neither party shall have any further rights or obligations under this Agreement.
3. **RENT.** APT's obligation to pay rent shall arise only upon delivery of the Commencement Date Notice. Thereafter, APT shall pay Owner rent quarterly in advance on January 1, April 1, July 1 and October 1, beginning on the Commencement Date (for that portion of the applicable quarter in which the Commencement Date occurs) and thereafter every three (3) months as set forth above. The rent for the first

quarter shall not be payable until ten (10) days after receipt by APT of properly executed and acknowledged signature counterparts of this Agreement and the Memorandum (hereinafter defined) from Owner. The monthly rent for the initial Term shall be Seven Hundred Fifty dollars, (\$750.00) ("Initial Monthly Rent"), together with any applicable sales tax. Any partial months will be prorated. The monthly rent for each Option Period (defined below) shall be the Initial Monthly Rent, increased, upon the commencement of the Option Period, by a percentage of the Initial Monthly Rent which shall be computed by multiplying the number of years in the then expiring term (whether initial term or Option Period) times three percent (3%). Owner agrees to provide APT any information necessary to allow APT to make all rent payments through direct deposit or similar paperless transfer of funds.

4. **OPTION TERMS.** APT may extend the term of the Agreement four (4) additional five (5) year Option Periods (individually, an "Option Period" and collectively, the "Option Periods"). APT shall have elected to extend the term for each successive Option Period unless it gives Owner written notice of its intention not to extend at least thirty (30) days prior to the expiration of the then-current term.
5. **USE.** APT may use the Property for the purpose of installing, removing, replacing, maintaining and operating a communications facility generally in accordance with Exhibit "A" subject to such modifications and alterations as may result from changes or improvements in technology (collectively, the "Communications Facility"), provided that APT shall not be required to occupy the Property. The manner in which the Communications Facility may be attached to any rooftop location shall be subject to the prior approval of Owner. Owner shall provide APT with twenty-four (24) hour, seven (7) day a week year around access to the Property. APT will pay all personal property taxes assessed against the Communications Facility. Owner shall timely pay all real property taxes and assessments against the Owner's Property. APT will not allow any mechanics' or materialmen's liens to be placed on the Property as a result of its work on the Property.

During the term of this Agreement, APT shall have the right, but not the duty or obligation, to pay any taxes, judgments, liens, assessments or other charges which are or could become liens on Owner's Property or any portion thereof (individually and collectively, the "Liens"). If APT pays or otherwise satisfies any such Liens, in whole or in part, APT shall have the right, but not the duty or obligation, to offset or deduct any amounts so paid against any current or future payments of rent or other charges that are owed by APT to Owner pursuant to this Agreement (collectively, the "Rent Charges"). If APT elects to offset or deduct any amounts it pays to satisfy Liens against Rent Charges, Owner shall reimburse APT upon demand for any and all sums paid by APT which exceed the Rent Charges, including, without limitation, reasonable attorneys' fees incurred by APT in effecting the payment or satisfaction of the Liens and the offset or deduction of the same from the Rent Charges.

APT, its agents and contractors, are hereby granted the right, at its sole cost and expense, to enter upon the Owner's Property and conduct such studies as APT deems

necessary to determine the Property's suitability for APT's intended use. These studies may include surveys, soil tests, environmental evaluations, radio wave propagation measurements, field strength tests and such other analyses and studies as APT deems necessary or desirable. Owner shall cooperate with APT and execute all documents required to permit APT's intended use of the Property in compliance with zoning, land use, and for building regulations. Owner hereby appoints APT as its agent and attorney-in-fact for the limited purpose of making such filings and taking such actions as are necessary to obtain any desired zoning and/or land use approvals.

6. **UTILITIES.** Payment for electric service and for telephone or other communication services to the Communications Facility shall be APT's responsibility. Owner agrees to cooperate with APT in its efforts to connect the Communications Facility to existing utility service at APT's expense.
7. **REMOVAL OF COMMUNICATIONS FACILITY.** All personal property and trade fixtures of APT may be removed by APT upon the termination of this Agreement.
8. **INSURANCE.** APT shall maintain commercial general liability insurance insuring APT against liability for personal injury, death or damage to personal property arising out of use of the Property by APT, with combined single limits of One Million and No/100 Dollars (\$1,000,000.00). APT shall also maintain fire and extended coverage insurance insuring APT's personal property for its full insurable value (subject to reasonable deductibles). Owner shall maintain commercial general liability insurance insuring Owner against liability for personal injury, death or damage to personal property arising out of its ownership, use and management of the Property or the Owner's Property by Owner or its agents, with combined single limits of One Million and no/100 Dollars (\$1,000,000). Owner shall also maintain fire and extended coverage insurance insuring Owner's Property for its full insurable value (subject to reasonable deductibles). Any policy required to be obtained pursuant to this Section 8 shall contain a Waiver of Subrogation in favor of the other party hereto to the extent required under Section 11, Indemnity.
9. **CONDITION OF PROPERTY.** Owner represents that the Owner's Property and all improvements thereto, including the proposed use of the Property by APT pursuant to this Agreement, are in compliance with all building, life/safety, and other laws of any governmental or quasi-governmental authority.
10. **TERMINATION.** This Agreement may be terminated by APT at any time in its sole discretion by giving written notice thereof to Owner, which termination shall not constitute a waiver of APT's rights under Paragraph 16 of the Agreement.
11. **INDEMNITY.** Owner and APT each indemnify the other against, and hold the other harmless from any and all costs (including reasonable attorney's fees and expenses) and claims, actions, damages, obligations, liabilities and liens which arise out of (a) the breach of this Agreement by the indemnifying party; and (b) the use and/or occupancy of the Property, or the balance of the Owner's Property, by such indemnifying party.

~~This indemnity shall not apply to any claims, actions, damages, obligations, liabilities and liens arising from any negligent or intentional misconduct of the indemnified party and shall survive the termination of this Agreement.~~

12. **HAZARDOUS SUBSTANCES.** Owner warrants that Owner has no knowledge of any substance, chemical, or waste on the Owner's Property that is identified as hazardous, toxic or dangerous in any applicable federal, state or local law or regulation. Owner shall hold APT harmless from and indemnify APT against any damage, loss, expense, response costs, or liability, including consultant fees and attorneys' fees resulting from the presence of hazardous substances on, under or around the Owner's Property or resulting from hazardous substances being generated, stored, disposed of, or transported to, on, under, or around the Owner's Property as long as the hazardous substances were not generated, stored, disposed of, or transported by APT or its employees, agents or contractors.
13. **CASUALTY/CONDEMNATION.** If any portion of the Owner's Property or Communications Facility is damaged by any casualty and such damage adversely affects APT's use of the Property, or if a condemning authority takes any portion of the Owner's Property and such taking adversely affects APT's use of the Owner's Property, this Agreement shall terminate as of the date of the casualty or the date the title vests in the condemning authority, as the case may be if APT gives written notice of the same within thirty (30) days after APT receives notice of such casualty or taking. The parties shall be entitled to make claims in any condemnation proceeding for value of their respective interests in the Property (which for APT may include, where applicable, the value of the Communications Facility, moving expenses, prepaid rent, and business dislocation expenses). Sale of all or part of the Property to a purchaser with the power of eminent domain in the face of the exercise of the power shall be treated as a taking by condemnation.
14. **WAIVER OF LANDLORD'S LIEN.** To the extent permitted by law, Owner hereby waives any and all lien rights it has or may have, statutory or otherwise, concerning the Communications Facility or any portion thereof which shall be deemed personal property for the purposes of this Agreement, regardless of whether or not the same is deemed real or personal property under applicable law.
15. **QUIET ENJOYMENT.** APT, upon paying the rent, shall peaceably and quietly have, hold and enjoy the Property. If, as of the date of execution of this Agreement or hereafter, there is any mortgage, or other encumbrance affecting Owner's Property, then Owner agrees to obtain from the holder of such encumbrance an Agreement that APT shall not be disturbed in its possession, use and enjoyment of the Property. Owner shall not cause or permit any use of Owner's Property which interferes with or impairs the quality of the communication services being rendered by APT from the Property. Except in cases of emergency, Owner shall not have access to the Property unless accompanied by APT personnel.

16. ~~**DEFAULT.**~~ Except as expressly limited hereby, Owner and APT shall each have such remedies for the default of the other party hereto as may be provided at law or equity following written notice of such default and failure to cure the same within fifteen (15) days.

17. **MISCELLANEOUS.**

- a. Owner represents and warrants that Owner has full authority to enter into and sign this Agreement and has good and marketable title to the Owner's Property.
- b. This Agreement supersedes all prior discussions and negotiations and contains all agreements and understandings between the Owner and APT. This Agreement may only be amended in writing signed by all parties. Exhibits "A" through "C" are incorporated into this Agreement by reference.
- c. This Agreement may be signed in counterparts by the parties hereto.
- d. The terms and conditions of this Agreement shall extend to and bind the heirs, personal representatives, successors and assigns of Owner and APT.
- e. The prevailing party in any action or proceeding in court to enforce the terms of this Agreement shall be entitled to receive its reasonable attorneys' fees and other reasonable enforcement costs and expenses from the non-prevailing party.
- f. Owner shall contemporaneously herewith execute and acknowledge and deliver to APT for recording a Memorandum of this Agreement ("Memorandum") in the form of Exhibit "C".
- g. APT may assign this Agreement at any time without Owner's consent provided that the same shall not release APT from any of the obligations arising under this Agreement.
- h. Notices shall be in writing and sent by United States Mail, postage prepaid, certified or registered with return receipt requested or by any nationally recognized overnight courier service to the address set forth beneath the signature of each party below. Any such notice shall be deemed given when deposited in the United States Mail or delivered to such courier service.
- i. This Agreement shall be construed in accordance with the laws of the state in which the Owner's Property is located.
- j. Each party agrees to furnish to the other, within ten (10) days after request, such truthful estoppel information as the other may reasonably request.

- k. If any term of this Agreement is found to be void or invalid, such invalidity shall not affect the remaining terms of this Agreement, which shall continue in full force and effect.

- l. Owner and APT each represent that they have not been represented by a real estate broker or other listing agent in this transaction. Each party ("Indemnifying Party") shall indemnify and hold the other party harmless from any claims for commission, fee or other payment by such broker or any other leasing agent claiming to have represented the Indemnifying Party herein.

IN WITNESS WHEREOF, the parties hereto bind themselves to this Agreement on the day and year first written above.

OWNER

City of Osawatomie

By: Sherman W. Cole
Print Name: Sherman W. Cole
Print Title: Mayor of the City Osawatomie
Federal Tax ID No.: 48-6037846

Address of Owner:
439 Main, P.O. Box 37
Osawatomie, KS. 66064

APT

APT KANSAS CITY, INC.
A Delaware corporation

By: John Bristow
Name: John Bristow
Title: Manager, Implementation

Address of APT:

Real Estate Department
American Portable Telecom
P.O. Box 31793
Chicago, IL 69631-0793

With a copy to:

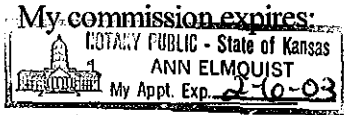
Blackwell Sanders
2300 Main, Suite 1100
Kansas City, MO 64108

STATE OF KANSAS

COUNTY OF ~~JOHNSON~~ ^{MIAMI} SS _____

On this 10th day of March, 2000, before me appeared (Mayor) Sherman W. Cole, to me personally known, who, being by me duly sworn (or affirmed) did say that he is the present Mayor of the City of Osawatomie, and that said instrument was signed on behalf of said city by authority of its board of directors (or trustees) and council members acknowledged said instrument to be the free act and deed of said city.

Ann Elmojst
Notary Public - Kansas



[Seal]

STATE OF KANSAS

COUNTY OF JOHNSON SS _____

On this ___ day of March, 2000, before me appeared John Bristow, to me personally known, who, being by me duly sworn (or affirmed) did say that he is the Manager, Implementation of APT KANSAS CITY, INC., and that said instrument was signed and sealed on behalf of said corporation by authority of its board of directors (or trustees) and said John Bristow acknowledged said instrument to be the free act and deed of said corporation.

Notary Public - Kansas

My commission expires:

[Seal]

**EXHIBIT "A"
TO
SITE AGREEMENT**

LEGAL DESCRIPTION OF OWNER'S PROPERTY:

See attached

It is agreed by Owner and APT that the precise legal description for the Owner's Property will be corrected, if necessary, and that the correct legal description may be placed on this Exhibit "A" by APT.

Fund #01
General Fund

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 103,364 | \$ 54,598 | \$ 25,728 | \$ 30,824 | \$ 111,385 | \$ 202,579 |
| REVENUES | | | | | | |
| Property & Vehicle Taxes | \$ 511,638 | \$ 575,434 | \$ 501,209 | \$ 547,203 | \$ 600,121 | \$ 598,701 |
| Sales & Liquor Taxes | 611,940 | 591,694 | 628,641 | 642,306 | 661,386 | 722,409 |
| Grants | 2,429 | 14,049 | 11,391 | 10,791 | 22,355 | 22,909 |
| Franchise Fees | 164,289 | 164,775 | 156,721 | 125,529 | 143,127 | 143,103 |
| Admin. & Internal Fees | - | - | - | 357,000 | 385,295 | 381,422 |
| Licenses & Permits | 49,582 | 36,685 | 36,554 | 27,016 | 33,275 | 19,383 |
| Charges for Services | 42,514 | 35,843 | 55,826 | 55,131 | 50,790 | 52,807 |
| Fines & Fees | 96,009 | 118,835 | 101,608 | 130,323 | 114,517 | 115,309 |
| Interest | 30,259 | 25,114 | 22,095 | 22,656 | 20,447 | 12,896 |
| Transfers | 684,500 | 763,182 | 824,511 | 263,963 | 164,750 | 171,000 |
| Sale of Assets | - | - | 1,750 | 6,025 | 4,600 | 6,000 |
| Miscellaneous | 53,716 | 39,329 | 53,616 | 22,515 | 36,697 | 49,053 |
| TOTAL REVENUES | \$ 2,246,876 | \$ 2,364,941 | \$ 2,393,923 | \$ 2,210,457 | \$ 2,237,360 | \$ 2,294,991 |
| TOTAL RESOURCES AVAILABLE | \$ 2,350,240 | \$ 2,419,539 | \$ 2,419,651 | \$ 2,241,281 | \$ 2,348,745 | \$ 2,497,570 |
| EXPENSES | | | | | | |
| By Program | | | | | | |
| 101 General Administration | \$ 601,629 | \$ 507,121 | \$ 528,084 | \$ 554,617 | \$ 565,698 | \$ 481,284 |
| 102 Code Enforcement (2013) | 100,665 | 82,314 | 81,789 | - | 13,536 | 74,360 |
| 103 Police | 917,716 | 996,466 | 906,114 | 853,469 | 882,647 | 901,297 |
| 104 John Brown Cabin | 41,725 | 43,398 | 41,507 | 39,328 | 35,997 | 35,324 |
| 105 Streets & Alleys | 266,642 | 332,091 | 284,437 | 235,595 | 258,196 | 257,063 |
| 106 Swimming Pool | 33,417 | 34,669 | 38,954 | 38,006 | 7,054 | 2,285 |
| 107 Properties & Maintenance | 108,378 | 119,784 | 117,328 | 121,049 | 97,984 | 200,238 |
| 108 Fire Dept (Sal-2011,All-2013) | 21,630 | 18,895 | 36,370 | 22,756 | 31,184 | 59,968 |
| 109 Municipal Court Services | 77,330 | 98,426 | 120,656 | 123,576 | 113,936 | 106,962 |
| 110 Levees & Stormwater | 126,510 | 14,607 | 121,175 | 28,176 | 7,209 | 9,061 |
| 111 Library | - | 115,786 | 112,413 | 113,324 | 132,725 | 135,656 |
| TOTAL EXPENSES | \$ 2,295,642 | \$ 2,363,557 | \$ 2,388,827 | \$ 2,129,896 | \$ 2,146,166 | \$ 2,263,498 |
| Revenues Over Expenditures | \$ (48,766) | \$ 1,384 | \$ 5,096 | \$ 80,561 | \$ 91,194 | \$ 31,493 |
| ENDING BALANCE | \$ 54,598 | \$ 55,982 | \$ 30,824 | \$ 111,385 | \$ 202,579 | \$ 234,072 |
| <i>as a percentage of expenses</i> | <i>2.4%</i> | <i>2.4%</i> | <i>1.3%</i> | <i>5.2%</i> | <i>9.4%</i> | <i>10.3%</i> |

Fund #01
REVENUES

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| 5100 TAXES | | | | | | |
| 101 Ad Valorem Tax | \$ 452,215 | \$ 510,994 | \$ 432,233 | \$ 477,203 | \$ 535,302 | \$ 508,064 |
| 102 Delinquent Ad Valorem Tax | 8,877 | 17,249 | 17,886 | 23,241 | 13,424 | 31,075 |
| Subtotal TAXES | \$ 461,092 | \$ 528,243 | \$ 450,119 | \$ 500,444 | \$ 548,726 | \$ 539,139 |
| 5200 INTERGOVERNMENTAL | | | | | | |
| 201 City Sales Tax | \$ 242,597 | \$ 232,888 | \$ 241,692 | \$ 245,948 | \$ 254,261 | \$ 261,754 |
| 202 County Sales Tax | 294,913 | 286,796 | 307,604 | 310,121 | 323,558 | 352,431 |
| 203 City Comp Use Tax | 68,094 | 66,085 | 75,716 | 83,658 | 35,203 | 48,282 |
| 204 County Comp Use Tax | | | | | 44,954 | 57,041 |
| 205 Motor Vehicle Tax | 49,826 | 46,375 | 50,360 | 45,790 | 50,310 | 56,778 |
| 206 Liquor Tax | 6,336 | 5,926 | 3,630 | 2,580 | 3,409 | 2,900 |
| 215 RV Tax | 720 | 816 | 731 | 696 | 657 | 802 |
| 216 16/20M Vechile Tax | - | - | - | 273 | 428 | 476 |
| 217 Commercial Motor Vehicle Tax | | | | | | 1,506 |
| 220 Grant Receipts (Non-CDBG) | - | 12,398 | 10,495 | 9,454 | 22,355 | 22,909 |
| 221 DARE/COPS Police Grant | - | - | - | - | - | - |
| 231 John Brown Cabin | 2,429 | 1,652 | 897 | 1,337 | | |
| 241 Special County Sales Tax | - | - | - | - | - | - |
| Subtotal INTERGOVERNMENTAL | \$ 664,914 | \$ 652,934 | \$ 691,123 | \$ 699,856 | \$ 735,136 | \$ 804,879 |
| 5300 FRANCHISE FEES | | | | | | |
| 301 Gas Company Franchise Fees | \$ 111,261 | \$ 97,515 | \$ 87,647 | \$ 67,758 | \$ 86,203 | \$ 89,562 |
| 302 Cable TV Franchise Fees | 35,744 | 43,201 | 35,085 | 27,253 | 20,500 | 28,356 |
| 303 Telephone Franchise Fees | 16,303 | 22,582 | 29,596 | 28,424 | 34,325 | 22,566 |
| 304 Electric Franchise Fees | 981 | 1,477 | 4,394 | 2,093 | 2,100 | 2,619 |
| Subtotal FRANCHISE FEES | \$ 164,289 | \$ 164,775 | \$ 156,721 | \$ 125,529 | \$ 143,127 | \$ 143,103 |
| 5400 LICENSES AND PERMITS | | | | | | |
| 401 CMB & Liquor Licenses | \$ 1,900 | \$ 2,555 | \$ 2,025 | \$ 2,150 | \$ 2,375 | \$ 2,000 |
| 402 Animal Licenses | 726 | 700 | 736 | 706 | 624 | 605 |
| 403 Building & Zoning Permits | 37,247 | 23,173 | 24,202 | 16,946 | 23,056 | 8,938 |
| 404 Camping & Boating Permits | 1,789 | 1,248 | 1,322 | 585 | 440 | 880 |
| 405 Micellaneous Permits | 2,420 | 3,600 | 4,240 | 3,180 | 3,450 | 3,610 |
| 406 Contractors Licenses | 5,500 | 5,410 | 4,030 | 3,450 | 3,330 | 3,350 |
| Subtotal LICENSES AND PERMITS | \$ 49,582 | \$ 36,685 | \$ 36,554 | \$ 27,016 | \$ 33,275 | \$ 19,383 |
| 5500 CHARGES FOR SERVICES | | | | | | |
| 501 Sale of Cemetery Lots | \$ 3,550 | \$ 7,220 | \$ 5,340 | \$ 14,435 | \$ 7,470 | \$ 7,800 |
| 502 Cemetery Charges | 25,790 | 12,885 | 35,625 | 24,395 | 25,695 | 26,665 |
| 503 Auditorium Rent | 3,547 | 3,890 | 3,445 | 3,340 | 4,235 | 3,980 |
| 504 Memorial Hall Rent | 4,285 | 3,830 | 4,650 | 4,085 | 3,925 | 4,190 |
| 506 Swimming Pool Fees | 4,308 | 4,210 | 4,340 | - | 213 | - |
| 520 Animal Control Charges | 1,034 | 3,808 | 2,426 | 8,876 | 7,952 | 7,787 |
| Probation Monitoring | | | | | | |
| 533 Drug Screening | | | | | 1,300 | 2,385 |
| Subtotal CHARGES FOR SERVICES | \$ 42,514 | \$ 35,843 | \$ 55,826 | \$ 55,131 | \$ 50,790 | \$ 52,807 |
| 5600 FINES AND FEES | | | | | | |
| 601 Police Fines & Fees | \$ 95,809 | \$ 114,900 | \$ 98,824 | \$ 127,389 | \$ 112,782 | \$ 112,641 |
| 602 Pet Adoption Fees | 200 | - | - | - | 989 | - |
| 603 Library Fines & Fees | | 3,935 | 2,784 | 2,934 | 746 | 2,668 |
| Subtotal FINES AND FEES | \$ 96,009 | \$ 118,835 | \$ 101,608 | \$ 130,323 | \$ 114,517 | \$ 115,309 |
| 5700 INTEREST ON INVESTMENTS | | | | | | |
| 701 Interest | \$ 30,259 | \$ 25,114 | \$ 22,095 | \$ 22,656 | \$ 20,447 | \$ 12,896 |

Fund #01
REVENUES

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| 5800 MISCELLANEOUS | | | | | | |
| 801 Miscellaneous | \$ 19,334 | \$ 10,154 | \$ 6,982 | \$ 14,817 | \$ 20,605 | \$ 21,540 |
| 802 Reimbursed Expense | 34,132 | 28,926 | 46,394 | 7,698 | 15,812 | 27,063 |
| 803 Council Scholarship | 250 | 250 | 240 | - | 280 | 450 |
| 809 Cancelled Encumbrance | - | - | - | - | - | - |
| 830 Transfer In from Electric | 600,000 | 628,500 | 743,800 | 186,000 | 84,750 | 90,000 |
| 831 Transfer In from Sewer | 39,500 | 84,500 | 77,900 | 39,000 | 39,000 | 41,000 |
| 832 Transfer In from Refuse | - | - | - | - | - | - |
| 833 Transfer In from Water | 45,000 | 30,000 | - | 38,000 | 41,000 | 40,000 |
| 839 Transfer in from Library | - | 20,182 | 2,811 | 963 | - | - |
| Reimb - Utility Billing Admin | - | - | - | 312,000 | 338,144 | 326,186 |
| Reimb - Mechanic/Repair Fee | - | - | - | 45,000 | 47,151 | 55,236 |
| 841 COPS Fast Police Grant | - | - | - | - | - | - |
| 843 Federal Grants | - | - | - | - | - | - |
| Subtotal MISCELLANEOUS | \$ 738,216 | \$ 802,511 | \$ 878,127 | \$ 643,478 | \$ 586,742 | \$ 601,475 |
| 5900 SALE OF FIXED ASSETS | | | | | | |
| 901 Sale of Fixed Assets | | \$ - | \$ 1,750 | \$ 6,025 | \$ 4,600 | \$ 6,000 |
| TOTAL GENERAL FUND RECEIPTS | \$ 2,246,876 | \$ 2,364,941 | \$ 2,393,923 | \$ 2,210,457 | \$ 2,237,360 | \$ 2,294,991 |

Fund #01

TOTAL EXPENDITURES

By Category

| | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ACTUAL |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 7100. PERSONNEL SERVICES | | | | | | |
| 101 Salaries | \$ 1,546,463 | \$ 1,702,235 | \$ 1,611,974 | \$ 1,482,646 | \$ 1,466,359 | \$ 1,480,558 |
| 102 Salaries (Overtime) | 31,119 | 62,384 | 39,893 | 55,101 | 64,243 | 78,519 |
| 108 Firemen Training | 4,002 | 3,470 | 2,710 | 4,320 | 2,185 | 3,820 |
| 109 Fire Runs | 15,620 | 17,900 | 25,550 | 18,250 | 22,200 | 33,250 |
| 111 Firemen Life Insurance | - | - | - | - | - | - |
| 112 Animal Control | 10,655 | 12,880 | 13,755 | 893 | - | - |
| TOTAL PERSONNEL SERVICES | \$ 1,607,859 | \$ 1,798,869 | \$ 1,693,882 | \$ 1,561,209 | \$ 1,554,987 | \$ 1,596,147 |
| 7200. CONTRACTUAL SERVICES | | | | | | |
| 201 Communications | \$ 22,125 | \$ 22,344 | \$ 21,913 | \$ 24,089 | \$ 24,769 | \$ 28,580 |
| 202 Utilities | 37,653 | 37,265 | 32,280 | 19,748 | 24,220 | 45,159 |
| 203 Dues & Memberships | 3,945 | 3,146 | 4,771 | 4,014 | 5,099 | 5,468 |
| 204 Insurance | 42,923 | 62,528 | 59,601 | 59,730 | 64,150 | 70,191 |
| 205 Education, Meetings & Travel | 14,699 | 11,929 | 10,451 | 13,893 | 18,202 | 17,805 |
| 206 Professional Services | 287,732 | 121,810 | 247,908 | 165,100 | 126,819 | 115,676 |
| 207 Rentals | 3,151 | 7,190 | 2,809 | 11,426 | 5,026 | 6,713 |
| 208 Printing & Advertising | 6,135 | 5,264 | 3,296 | 2,901 | 3,353 | 4,579 |
| 209 Maint of Machinery & Equip | 8,325 | 15,893 | 15,562 | 8,350 | 9,544 | 4,295 |
| 210 Maint of Buildings/Grounds | 11,037 | 5,447 | 3,728 | 15,836 | 6,333 | 14,021 |
| 211 Memorial Hall Utilities | 2,583 | 2,543 | 2,718 | 1,187 | 2,488 | 2,593 |
| 215 Prisoner Care | 10,770 | 16,532 | 18,534 | 17,181 | 14,597 | 29,934 |
| 216 Maintenance of Fire Truck | 120 | - | - | - | - | - |
| 217 Memorial Hall Custodial | 4,553 | 4,541 | 4,763 | 4,500 | 4,500 | 4,500 |
| 218 Housing Demolition | - | - | - | - | 16,878 | - |
| 219 Grave Openings | 21,055 | 23,830 | 20,197 | 22,575 | 22,058 | 25,055 |
| 220 Other Contractual | 23,190 | 29,231 | 45,366 | 37,344 | 33,385 | 44,336 |
| 221 Neighborhood Revitalization | - | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | \$ 499,996 | \$ 369,493 | \$ 493,897 | \$ 407,873 | \$ 381,419 | \$ 418,906 |
| 7300. COMMODITIES | | | | | | |
| 301 Office Supplies | \$ 6,774 | \$ 6,535 | \$ 7,911 | \$ 11,243 | \$ 11,304 | \$ 9,274 |
| 302 Clothing & Personal Supplies | 3,288 | 5,116 | 2,134 | 5,433 | 2,821 | 8,266 |
| 303 Chemical/Seed/Fertilizer | 25,777 | 20,226 | 22,649 | 10,062 | 13,752 | 15,310 |
| 304 Machine Parts & Supplies | 23,867 | 32,297 | 23,881 | 20,030 | 49,922 | 56,445 |
| 305 Building Material & Supplies | 29,602 | 32,063 | 22,474 | 12,150 | 12,996 | 17,778 |
| 306 Construction Materials | - | - | - | 485 | 315 | - |
| 307 Apparatus & Tools | 6,288 | 8,652 | 9,368 | 5,730 | 5,371 | 9,256 |
| 309 Motor Fuels & Lubricants | 34,029 | 44,390 | 45,751 | 28,402 | 53,419 | 52,667 |
| 311 Memorial Hall Miscellaneous | 15,124 | 656 | 120 | 179 | 2,603 | 870 |
| 312 Books & Periodicals | - | 17,475 | 17,096 | 14,471 | 11,253 | 11,176 |
| 313 Narcotic Canine | 1,656 | 1,186 | 1,335 | - | - | - |
| 314 Computer Software | 316 | - | 599 | - | 1,037 | 408 |
| 316 Fire Truck Equipment & Parts | 2,224 | 2,522 | 2,124 | 3,539 | 6,799 | - |
| 317 Food (Not for Resale) | - | - | - | 1,186 | 2,711 | 5,394 |
| 320 Other Commodities | 3,016 | 9,152 | 10,403 | 6,080 | 24,665 | 24,721 |
| TOTAL COMMODITIES | \$ 151,961 | \$ 180,270 | \$ 165,845 | \$ 118,988 | \$ 198,967 | \$ 211,565 |

Fund #01

TOTAL EXPENDITURES

By Category

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| 7400. CAPITAL OUTLAY | | | | | | |
| 401 Building & Fixed Equipment | \$ 4,292 | \$ - | \$ (1,180) | \$ - | \$ - | \$ 1,644 |
| 402 Improvements Non-Buildings | 7,201 | 240 | 2,167 | 11,754 | - | - |
| 403 Office Furniture & Equipment | - | 8,875 | 6,790 | 60 | 3,635 | 22,585 |
| 404 Vehicles | - | - | - | - | - | - |
| 405 Operational/Construction Equip | - | - | 4,857 | - | - | 1,731 |
| 407 Other Equipment | 4,170 | - | - | - | - | - |
| 409 Leases | 1,793 | - | 552 | 2,207 | - | 2,345 |
| 410 City Hall Improvements | - | - | - | - | - | - |
| 413 Computer Equip & Software | 974 | - | 1,738 | 7,338 | - | 1,979 |
| 430 Headstone Restoration | - | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | \$ 18,430 | \$ 9,115 | \$ 14,924 | \$ 21,359 | \$ 3,635 | \$ 30,284 |
| 7700. OTHER EXPENSES | | | | | | |
| 704 Election Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 705 Chamber of Commerce | 15,000 | - | 15,000 | 15,000 | - | - |
| 706 Fireworks Display | 1,900 | 5,074 | 5,028 | 5,268 | 6,878 | 6,097 |
| Jamboree Donation | - | - | - | - | - | - |
| 713 Scholarship | 250 | 300 | 250 | 200 | 280 | 500 |
| 726 Library | 16 | - | - | - | - | - |
| 727 Old Stone Church | 230 | 436 | - | - | - | - |
| TOTAL OTHER EXPENSES | \$ 17,396 | \$ 5,810 | \$ 20,278 | \$ 20,468 | \$ 7,158 | \$ 6,597 |
| TOTAL GENERAL FUND | \$ 2,295,642 | \$ 2,363,557 | \$ 2,388,827 | \$ 2,129,896 | \$ 2,146,166 | \$ 2,263,498 |

Fund # 02
Water

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 3,847 | \$ 25,873 | \$ (2,047) | \$ 43,575 | \$ 176,093 | \$ 206,190 |
| REVENUE | | | | | | |
| 510 Sales and Charges | \$ 738,137 | \$ 748,638 | \$ 741,505 | \$ 805,842 | \$ 539,336 | \$ 558,614 |
| 511 Wholesale Water | | | | | 236,647 | 225,223 |
| 512 Bulk Water Sales | 11,877 | 11,693 | 17,128 | 20,087 | 14,295 | 18,676 |
| 513 New Utility Services | 5,250 | - | 800 | 1,500 | | 750 |
| Rate Increases | | | | | | |
| Other Charges | | | 3,286 | | | |
| 801 Miscellaneous Revenue | 2,565 | 2,866 | 76 | 551 | 1,200 | |
| 802 Reimbursed Expense | 4,994 | 591 | - | 8,785 | 593 | |
| 808 Water Protection Tax | 3,436 | 4,338 | 4,313 | 3,426 | 3,322 | 3,469 |
| 813 Tower Lease | 7,695 | 11,592 | 11,592 | 11,592 | 11,592 | 11,592 |
| 852 Loan Proceeds | - | 5,967 | - | | | |
| 901 Sale of Fixed Assets | - | - | - | | | |
| TOTAL REVENUE | \$ 773,954 | \$ 785,685 | \$ 778,699 | \$ 851,783 | \$ 806,986 | \$ 818,325 |
| TOTAL RESOURCES AVAILABLE | \$ 777,801 | \$ 811,558 | \$ 776,652 | \$ 895,358 | \$ 983,078 | ##### |
| EXPENSES | | | | | | |
| Personnel | | | | | | |
| Salaries | \$ 190,621 | \$ 165,349 | \$ 177,303 | \$ 137,261 | \$ 133,464 | \$ 164,685 |
| Health Insurance | 30,642 | 34,277 | 32,581 | 19,236 | 24,545 | 29,232 |
| All Other Benefits | 30,700 | 42,559 | 35,755 | 27,352 | 24,487 | 37,696 |
| Subtotal | 251,963 | 242,185 | 245,639 | 183,849 | 182,496 | 231,612 |
| Operating Expenses | | | | | | |
| Utilities | 77,703 | 86,258 | 81,483 | 85,849 | 83,238 | 53,708 |
| Treatment Chemicals | 130,132 | 171,378 | 138,701 | 137,076 | 163,855 | 128,870 |
| Professional Services | 4,495 | 13,501 | 12,481 | 3,649 | 3,791 | 118,992 |
| Machine Parts & Supplies | 6,996 | 14,453 | 19,320 | 12,124 | 14,361 | 19,612 |
| State Taxes & Fees | 13,738 | 38,827 | 37,603 | 40,151 | 14,290 | 18,533 |
| All Other Expenses | 124,370 | 128,983 | 98,055 | 81,441 | 96,101 | 113,224 |
| Subtotal | 357,434 | 453,400 | 387,642 | 360,290 | 375,635 | 452,939 |
| Meters Lease | - | - | - | - | - | - |
| Capital Outlay | 10,548 | 19,989 | 34,813 | - | 26,584 | 45,432 |
| Subtotal | 10,548 | 19,989 | 34,813 | - | 26,584 | 45,432 |
| Debt Service | 64,983 | 64,983 | 64,983 | 32,491 | - | - |
| Transfers | 67,000 | 30,000 | - | 65,235 | 104,827 | 99,827 |
| Overhead Fees | - | - | - | 77,400 | 87,346 | 72,412 |
| TOTAL EXPENSES | \$ 751,928 | \$ 810,557 | \$ 733,076 | \$ 719,266 | \$ 776,889 | \$ 902,222 |
| Revenues Over Expenditures | \$ 22,026 | \$ (24,872) | \$ 45,623 | \$ 132,517 | \$ 30,097 | \$ (83,898) |
| ENDING BALANCE | \$ 25,873 | \$ 1,001 | \$ 43,575 | \$ 176,093 | \$ 206,190 | \$ 122,292 |
| <i>as a percentage of expenses</i> | <i>3.4%</i> | <i>0.1%</i> | <i>5.9%</i> | <i>24.5%</i> | <i>26.5%</i> | <i>13.6%</i> |

Fund # 03
Electric

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| BEGINNING CASH BALANCE | \$ 757,966 | \$ 1,036,152 | \$ 852,395 | \$ 216,891 | \$ 443,463 | \$ 420,357 |
| REVENUE | | | | | | |
| Sales and Charges | \$ 3,271,573 | \$ 3,529,088 | \$ 3,612,738 | \$ 3,476,687 | \$ 3,288,092 | \$ 3,687,768 |
| Penalties and Fees | 94,327 | 91,761 | 93,430 | 90,238 | 92,236 | 102,774 |
| Utility Deposits | 58,375 | 53,075 | 53,450 | 58,500 | 55,998 | 49,950 |
| Sales Taxes Collected | 97,081 | 106,511 | 113,888 | 109,636 | 105,189 | 122,673 |
| Transfers In/Reimb Exp | 72,708 | 4,356 | 23,347 | 328,666 | 162,507 | 4,512 |
| Miscellaneous | 43,857 | 10,184 | 51,369 | 19,236 | 11,755 | 9,100 |
| TOTAL REVENUE | \$ 3,637,921 | \$ 3,794,975 | \$ 3,948,224 | \$ 4,082,963 | \$ 3,715,777 | \$ 3,976,776 |
| TOTAL RESOURCES AVAILABLE | \$ 4,395,887 | \$ 4,831,127 | \$ 4,800,618 | \$ 4,299,853 | \$ 4,159,240 | \$ 4,397,133 |
| EXPENSES | | | | | | |
| Personnel | | | | | | |
| Salaries | \$ 251,846 | \$ 366,594 | \$ 305,063 | \$ 335,245 | \$ 361,166 | \$ 358,543 |
| Health Insurance | 34,263 | 22,533 | 21,279 | 31,187 | 43,381 | 49,254 |
| All Other Benefits | 58,338 | 69,144 | 65,635 | 64,783 | 67,790 | 70,618 |
| Subtotal | 344,447 | 458,271 | 391,978 | 431,215 | 472,337 | 478,415 |
| Operating Expenses | | | | | | |
| Purchased Power/Trans/Fuel | 1,776,582 | 1,973,340 | 2,061,424 | 1,944,704 | 2,039,191 | 2,091,062 |
| Insurance | 56,487 | 70,219 | 72,910 | 75,958 | 61,630 | 57,887 |
| Professional Services | 12,880 | 26,794 | 39,886 | 16,245 | 19,527 | 26,586 |
| Bldg & Mach Parts & Supplies | 41,356 | 102,926 | 94,023 | 63,975 | 71,093 | 85,096 |
| Motor Fuel | 15,509 | 16,415 | 20,770 | 16,406 | 7,730 | 7,644 |
| State & Local Taxes | 105,248 | 123,080 | 131,481 | 125,583 | 122,340 | 143,369 |
| Deposit Refunds/Interest | 51,023 | 52,829 | 52,955 | 62,426 | 56,838 | 54,311 |
| Other Expenses | 87,708 | 105,832 | 137,694 | 72,879 | 101,043 | 106,640 |
| Subtotal | 2,146,793 | 2,471,435 | 2,611,142 | 2,378,175 | 2,479,392 | 2,572,596 |
| Capital Expenses | | | | | | |
| Poles/Transformers/Wire | 14,010 | 46,295 | 39,407 | 32,366 | 40,995 | 37,290 |
| Vehicles/Equipment | 109,786 | - | 161,122 | - | 7,195 | - |
| All Other | 48,438 | 8,829 | 14,647 | 309,434 | 10,361 | 31,160 |
| Subtotal | 172,234 | 55,124 | 215,176 | 341,800 | 58,551 | 68,450 |
| Debt Service | | | | | | |
| Transfers/Other Assistance | 696,261 | 908,884 | 913,300 | 503,000 | 518,000 | 512,000 |
| Loan for Street Project | - | - | 452,132 | - | - | - |
| Overhead Fees | - | - | - | 202,200 | 210,603 | 233,806 |
| TOTAL EXPENSES | \$ 3,359,735 | \$ 3,893,714 | \$ 4,583,727 | \$ 3,856,390 | \$ 3,738,883 | \$ 3,865,268 |
| Revenues Over Expenditures | \$ 278,186 | \$ (98,739) | \$ (635,504) | \$ 226,573 | \$ (23,106) | \$ 111,509 |
| <i>Less Transfers</i> | <i>974,447</i> | <i>810,145</i> | <i>706,581</i> | <i>400,907</i> | <i>494,894</i> | <i>623,509</i> |
| ENDING BALANCE | \$ 1,036,152 | \$ 937,413 | \$ 216,891 | \$ 443,463 | \$ 420,357 | \$ 531,865 |
| <i>as a percentage of expenses</i> | <i>30.8%</i> | <i>24.1%</i> | <i>4.7%</i> | <i>11.5%</i> | <i>11.2%</i> | <i>13.8%</i> |

Fund # 04
Employee Benefits

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 127 | \$ (21,437) | \$ 1,000 | \$ 28,832 | \$ 52,082 | \$ 20,523 |
| REVENUE | | | | | | |
| 101 Ad Valorem Tax | \$ 430,979 | \$ 456,689 | \$ 467,468 | \$ 424,863 | \$ 473,228 | \$ 523,863 |
| 102 Delinquent Tax | 8,373 | 16,378 | 16,611 | 22,489 | 12,531 | 28,449 |
| 205 Motor Vehicle Tax | 45,408 | 43,415 | 45,617 | 47,281 | 47,063 | 50,269 |
| 215 Recreational Vehicle Tax | 649 | 771 | 658 | 736 | 595 | 710 |
| 216 16 / 20 M Vehicle Tax | - | - | - | 244 | 463 | 1,755 |
| 802 Reimbursed Expense | - | 8,456 | - | 4,400 | 10,579 | |
| Reimb Health Ins - Water | | | | 10,478 | 24,545 | 29,232 |
| Reimb Health Ins - Elec | | | | 15,268 | 43,381 | 49,254 |
| Reimb Health Ins - Sewer | | | | 6,837 | 15,067 | 19,061 |
| 830 Transfer from Electric (General) | 1,000 | 53,686 | 45,000 | 55,000 | | 80 |
| Transfer from Rec Emp Ben Fund | | - | - | 12,653 | 1,457 | |
| TOTAL REVENUE | \$ 486,409 | \$ 579,395 | \$ 575,353 | \$ 600,249 | \$ 628,910 | \$ 702,673 |
| TOTAL RESOURCES AVAILABLE | \$ 486,536 | \$ 557,958 | \$ 576,353 | \$ 629,081 | \$ 680,993 | \$ 723,196 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 103 FICA | \$ 133,530 | \$ 142,878 | \$ 134,895 | \$ 129,545 | \$ 129,418 | \$ 131,877 |
| 104 KPERS | 91,944 | 122,168 | 122,850 | 125,530 | 131,130 | 150,533 |
| 105 Health Insurance | 229,657 | 248,531 | 235,306 | 244,165 | 332,306 | 251,426 |
| 106 Workers' Compensation | 47,739 | 56,900 | 45,597 | 46,622 | 41,541 | 52,817 |
| 107 Unemployment Insurance | 5,103 | 10,757 | 8,528 | 2,956 | 1,778 | 13,449 |
| 206 Professional Services | - | - | - | 692 | 296 | |
| 220 Other Contractual | | | 345 | | | 395 |
| 710 Cash Basis Reserve | | | - | | | |
| Exceptional Employee Payouts | | | | | | |
| Reimbursement to 125/HRA | | | | 27,488 | 24,000 | 15,000 |
| TOTAL EXPENSES | \$ 507,973 | \$ 581,234 | \$ 547,521 | \$ 576,998 | \$ 660,469 | \$ 615,497 |
| Revenues Over Expenditures | \$ (21,564) | \$ (1,839) | \$ 27,832 | \$ 23,251 | \$ (31,559) | \$ 87,175 |
| ENDING BALANCE | \$ (21,437) | \$ (23,276) | \$ 28,832 | \$ 52,082 | \$ 20,523 | \$ 107,698 |
| <i>as a percentage of expenses</i> | <i>-4.2%</i> | <i>-4.0%</i> | <i>5.3%</i> | <i>9.0%</i> | <i>3.1%</i> | <i>17.5%</i> |

Fund # 09
Industrial

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| BEGINNING CASH BALANCE | \$ 31,486 | \$ 33,098 | \$ 45,540 | \$ 48,169 | \$ 61,237 | \$ 35,121 |
| REVENUE | | | | | | |
| 101 Ad Valorem Tax | \$ 7,948 | \$ (2) | \$ 5 | \$ (6) | \$ - | \$ 5 |
| 102 Delinquent Tax | 189 | 252 | 157 | 132 | 12 | 7 |
| 205 Motor Vehicle Tax | 1,120 | 911 | 179 | | | |
| 215 Recreational Vehicle Tax | 17 | 15 | 1 | | | |
| 801 Miscellaneous (Land Lease) | 16,130 | 15,185 | 18,184 | 21,715 | 24,306 | 14,793 |
| 802 Reimbursed Expense | (7,473) | - | | | | 5,600 |
| 811 Lease Payment (JTC Oil) | | | | 2,600 | 12,000 | 13,000 |
| 880 150th Birthday Celebration | | | | | | |
| Sale of Fixed Assets/Real Estate | | | | | | 12,000 |
| TOTAL REVENUE | \$ 17,931 | \$ 16,361 | \$ 18,526 | \$ 24,441 | \$ 36,318 | \$ 45,405 |
| TOTAL RESOURCES AVAILABLE | \$ 49,417 | \$ 49,459 | \$ 64,066 | \$ 72,611 | \$ 97,556 | \$ 80,526 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 204 Insurance | \$ - | \$ - | \$ - | \$ - | \$ 1,269 | \$ 1,814 |
| 206 Professional Services | 7,071 | 150 | 1,933 | 5,243 | 1,878 | 1,979 |
| 208 Printing and Advertising | | | | | 3,327 | 1,110 |
| 220 Other Contractual Services | 3,734 | 3,365 | 12,159 | 3,530 | 1,218 | 2,642 |
| 320 Other Commodities | 5,514 | 405 | 1,805 | - | | |
| Loan to Golf Course for Zoysia | - | - | - | - | 42,742 | |
| Purchase of Land | | | | | | 12,000 |
| 711 Lease Payments to the State | - | - | - | 2,600 | 12,000 | 11,000 |
| TOTAL EXPENSES | \$ 16,319 | \$ 3,920 | \$ 15,896 | \$ 11,373 | \$ 62,434 | \$ 30,546 |
| Revenues Over Expenditures | \$ 1,612 | \$ 12,441 | \$ 2,630 | \$ 13,068 | \$ (26,116) | \$ 14,859 |
| ENDING BALANCE | \$ 33,098 | \$ 45,539 | \$ 48,169 | \$ 61,237 | \$ 35,121 | \$ 49,980 |
| <i>as a percentage of expenses</i> | <i>202.8%</i> | <i>1161.7%</i> | <i>303.0%</i> | <i>538.4%</i> | <i>56.3%</i> | <i>163.6%</i> |

Fund # 12
Street Improvement

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|--|--|--|--|--|--|
| BEGINNING CASH BALANCE | \$ 65,903 | \$ 14,074 | \$ 1,000 | \$ 4,662 | \$ 99,272 | \$ 122,076 |
| REVENUE | | | | | | |
| 210 Gasoline Tax | \$ 113,722 | \$ 121,259 | \$ 117,273 | \$ 115,076 | \$ 111,162 | \$ 113,542 |
| 211 County Connecting Links | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 |
| 403 Building & Zoning Permits | - | - | | | | |
| Loan From Electric | | | | | | |
| 802 Reimbursed Expense | 896 | 1,556 | | | | 15 |
| 803 Transfer from Electric | - | 31,231 | 17,000 | - | - | |
| Reimb from CIP-Streets | | | | 65,786 | 3,831 | |
| 901 Sale of Fixed Assets | | | | | | |
| TOTAL REVENUE | \$ 119,718 | \$ 159,146 | \$ 139,373 | \$ 185,962 | \$ 120,094 | \$ 118,657 |
| TOTAL RESOURCES AVAILABLE | \$ 185,621 | \$ 173,220 | \$ 140,373 | \$ 190,624 | \$ 219,365 | \$ 240,733 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| Contractual Services | 59,852 | 41,724 | \$ 46,017 | \$ 8,134 | \$ 2,936 | \$ 7,067 |
| Machine Parts | 11,855 | 14,561 | 10,367 | 11,852 | - | - |
| Street Materials | 35,898 | 45,895 | 50,958 | 53,437 | 1,089 | - |
| Fuel | 6,510 | 10,255 | 10,125 | 17,930 | - | - |
| Other Commodities | 3,149 | 2,977 | 737 | - | 35,039 | 37,073 |
| Equipment | - | - | - | - | - | 69,408 |
| Chip/Seal | - | - | - | - | 58,225 | - |
| Other Capital Outlay | 13,020 | 56,808 | 17,506 | - | - | - |
| TOTAL EXPENSES | \$ 171,547 | \$ 172,220 | \$ 135,711 | \$ 91,353 | \$ 97,289 | \$ 113,548 |
| Revenues Over Expenditures | \$ (51,829) | \$ (13,074) | \$ 3,662 | \$ 94,609 | \$ 22,805 | \$ 5,110 |
| ENDING BALANCE | \$ 14,074 | \$ 1,000 | \$ 4,662 | \$ 99,272 | \$ 122,076 | \$ 127,186 |
| <i>as a percentage of expenses</i> | 8.2% | 0.6% | 3.4% | 108.7% | 125.5% | 112.0% |

Fund # 13
Bond & Interest

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| BEGINNING CASH BALANCE | \$ 125,066 | \$ 123,250 | \$ 64,375 | \$ 61,002 | \$ 96,892 | \$ 88,617 |
| REVENUE | | | | | | |
| 101 Ad Valorem Tax | \$ 152,401 | \$ 128,078 | \$ 190,698 | \$ 233,685 | \$ 220,616 | \$ 231,834 |
| 102 Delinquent Tax | 2,431 | 5,239 | 5,110 | 8,016 | 5,693 | 13,237 |
| 205 Motor Vehicle Tax | 11,891 | 14,301 | 13,507 | 17,928 | 24,058 | 24,226 |
| 215 Recreational Vehicle Tax | 165 | 265 | 190 | 290 | 319 | 853 |
| 216 16/20M Vehicle Tax | | | | | | 34 |
| 826 Transfer from CIP-Streets | | | | 5,000 | | 19,159 |
| 831 Transfer In from Sewer | 200,000 | 200,000 | 200,000 | 310,000 | 434,000 | 435,000 |
| 833 Transfer In from Water | | | | 27,235 | 59,827 | 59,827 |
| TOTAL REVENUE | \$ 440,094 | \$ 347,883 | \$ 409,504 | \$ 602,154 | \$ 744,512 | \$ 784,510 |
| TOTAL RESOURCES AVAILABLE | \$ 565,160 | \$ 471,133 | \$ 473,879 | \$ 663,155 | \$ 841,404 | \$ 873,127 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 221 Neighborhood Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Police Station Debt | | | | | | |
| Main Street Project Debt | | | | | | |
| 501 Bond Principal | 165,000 | 124,000 | 136,000 | 282,000 | 444,000 | 457,000 |
| 502 Bond Interest | 276,910 | 282,758 | 276,878 | 284,263 | 308,788 | 296,495 |
| TOTAL EXPENSES | \$ 441,910 | \$ 406,758 | \$ 412,878 | \$ 566,263 | \$ 752,788 | \$ 753,495 |
| Revenues Over Expenditures | \$ (1,816) | \$ (58,875) | \$ (3,374) | \$ 35,890 | \$ (8,275) | \$ 31,015 |
| ENDING BALANCE | \$ 123,250 | \$ 64,375 | \$ 61,002 | \$ 96,892 | \$ 88,617 | \$ 119,632 |
| <i>as a percentage of expenses</i> | <i>27.9%</i> | <i>15.8%</i> | <i>14.8%</i> | <i>17.1%</i> | <i>11.8%</i> | <i>15.9%</i> |

Fund # 16
Sewer

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| BEGINNING CASH BALANCE | \$ 386,964 | \$ 449,525 | \$ 428,138 | \$ 361,440 | \$ 335,552 | \$ 383,948 |
| REVENUE | | | | | | |
| 510 Sales/Charges | \$ 778,941 | \$ 775,883 | \$ 771,765 | \$ 748,972 | \$ 825,379 | \$ 818,794 |
| Rate Increase | | | | | | |
| 513 New Utility Services | 400 | 700 | 350 | - | | 350 |
| 802 Reimbursed Expense | 3,060 | 339 | | | 6,053 | 1,500 |
| 901 Sale of Fixed Assets | | | | | | 739 |
| TOTAL REVENUE | \$ 782,401 | \$ 776,922 | \$ 772,115 | \$ 748,972 | \$ 831,432 | \$ 821,383 |
| TOTAL RESOURCES AVAILABLE | \$ 1,169,365 | \$ 1,226,447 | \$ 1,200,253 | \$ 1,110,413 | \$ 1,166,984 | \$ 1,205,331 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| Salaries & Wages | \$ 98,950 | \$ 123,915 | \$ 114,949 | \$ 107,078 | \$ 111,171 | \$ 146,542 |
| Utilities | 25,852 | 40,380 | 35,475 | 33,363 | 32,187 | 52,833 |
| Prof Services & Contract Maint | 23,681 | 33,248 | 11,752 | 32,067 | 3,096 | 16,418 |
| Chemicals | 17,548 | 9,477 | 9,566 | 13,801 | 7,054 | 4,875 |
| Parts & Supplies | 32,503 | 24,954 | 25,489 | 18,013 | 27,415 | 14,596 |
| All Other Capital Outlay | 17,213 | 8,625 | 88,161 | - | - | 4,463 |
| Debt Service | 250,714 | 250,714 | 250,713 | 125,357 | - | - |
| Phase II Loan | | | | | | - |
| Transfer to Bond & Interest | 200,000 | 200,000 | 200,000 | 310,000 | 434,000 | 435,000 |
| Transfer to General Fund | 39,500 | 84,500 | 77,900 | 39,000 | 39,000 | 41,000 |
| Administrative Fee | - | - | - | 62,400 | 71,629 | 56,792 |
| Mechanic/Repair Fee | - | - | - | 15,000 | 15,717 | 18,412 |
| All Other Expenses | 13,879 | 20,849 | 24,808 | 18,782 | 41,767 | 56,989 |
| TOTAL EXPENSES | \$ 719,840 | \$ 796,662 | \$ 838,813 | \$ 774,861 | \$ 783,036 | \$ 847,921 |
| Revenues Over Expenditures | \$ 62,561 | \$ (19,740) | \$ (66,698) | \$ (25,889) | \$ 48,396 | \$ (26,538) |
| ENDING BALANCE | \$ 449,525 | \$ 429,785 | \$ 361,440 | \$ 335,552 | \$ 383,948 | \$ 357,409 |
| <i>as a percentage of expenses</i> | <i>62.4%</i> | <i>53.9%</i> | <i>43.1%</i> | <i>43.3%</i> | <i>49.0%</i> | <i>42.2%</i> |

Fund # 24

Capital Improvements - General

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 16,622 | \$ 26,139 | \$ 1,075 | \$ 3,790 | \$ 357,727 | \$ 210,479 |
| REVENUE | | | | | | |
| 801 Miscellaneous | \$ 700 | \$ - | \$ - | \$ - | \$ 326 | \$ - |
| 830 Transfer In from Electric Fund | 75,000 | 75,000 | 27,500 | 380,000 | 118,000 | 135,000 |
| Sweeper Loan Proceeds | | | | | 95,000 | |
| Grant Receipts (Non-CDBG) | | | | | | 40,900 |
| Reimbursed Expenses | | | | 12,164 | 35,000 | |
| TOTAL REVENUE | \$ 80,071 | \$ 77,075 | \$ 27,500 | \$ 392,164 | \$ 248,326 | \$ 175,900 |
| TOTAL RESOURCES AVAILABLE | \$ 96,693 | \$ 103,214 | \$ 28,575 | \$ 395,955 | \$ 606,053 | \$ 386,379 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 206 Professional Services | \$ - | \$ 78,386 | \$ 12,164 | \$ - | \$ - | \$ - |
| 401 Building & Fixed Equipment | - | - | 12,620 | 5,408 | 3,023 | |
| 402 Improvements Other Than Buildin | - | - | | 4,060 | | |
| 404 Vehicles | 51,275 | 23,753 | | 21,450 | 27,000 | 30,759 |
| 405 Operational Construction Equip | | | | | | 9,534 |
| 407 Other Equipment | 19,279 | - | | - | | 23,922 |
| Pool Planning | | | | 4,670 | | |
| Mold Abatement/Repairs | | | | 2,640 | 16,752 | |
| Library Settlement Repair | | | | | 35,000 | |
| Sports Complex Playground | | | | | 43,007 | |
| New Section in Cemetery | | | | - | 2,136 | |
| RICE Catalytic Converters | | | | - | 242,036 | |
| Relay Switches at the Power Plant | | | | | 13,478 | |
| LMI Survey | | | | | 13,142 | |
| Sports Complex Building | | | | | | |
| Sports Complex Upgrades | | | | | | |
| Street Sweeper | | | | | | 91,981 |
| Repair Garage at Cabin | | | | | | 2,765 |
| JB Park Improvements (Bridges, Shelters) | | | | | | |
| Irrigation System at Sports Complex | | | | - | | |
| New Trailer for Mowing Crews | | | | | | |
| West Lake Road Repairs | | | | | | |
| Restrooms on Golf Course | | | | | | |
| Clubhouse Improvements | | | | | | |
| Repairs to City Hall - Outside | | | | | | |
| Trail Improvements Planning | | | | | | |
| Chip Seal Complex Parking Lot | | | | | | |
| TOTAL EXPENSES | \$ 70,554 | \$ 102,139 | \$ 24,784 | \$ 38,228 | \$ 395,573 | \$ 158,961 |
| Revenues Over Expenditures | \$ (70,554) | \$ (102,139) | \$ 2,716 | \$ 353,937 | \$ (147,248) | \$ 16,939 |
| ENDING BALANCE | \$ 26,139 | \$ 1,075 | \$ 3,790 | \$ 357,727 | \$ 210,479 | \$ 227,419 |

Fund # 25

Capital Improvements - Streets

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ - | \$ - | \$ 0 | \$ 0 | \$ 183,960 | \$ 19,159 |
| REVENUE | | | | | | |
| Federal Grant Proceeds | | | \$ 496,945 | \$ 3,055 | \$ - | |
| Donations | | | | | | |
| Interest | | | | 1,151 | | |
| Sale of Fixed Assets | | | | | | |
| Temporary Bond Notes | | | | | | 99,964 |
| Bond Proceeds | | | | 566,559 | | |
| 830 Transfer In from Electric Fund | | | 452,132 | | | |
| TOTAL REVENUE | \$ - | \$ - | \$ 949,077 | \$ 570,765 | \$ - | \$ 99,964 |
| TOTAL RESOURCES AVAILABLE | \$ - | \$ - | \$ 949,077 | \$ 570,765 | \$ 183,960 | \$ 119,123 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 206 Professional Services | \$ - | \$ - | \$ - | \$ (6,357) | \$ - | \$ 33,865 |
| 220 Other Contractual | | | | 15,359 | | 121 |
| 402 Improv Other Than Buildings | | | 949,077 | 3,691 | | |
| Reimb to Street Improv Fund | | | | 65,786 | 3,831 | |
| Reimb to Electric Fund | | | | 291,162 | 160,970 | |
| Reimb to CIP Gen | | | | 12,164 | | |
| Reimb to Bond and Interest | | | | 5,000 | | 19,159 |
| Council Room Project | | | | | | |
| Police Station Project | | | | | | |
| TOTAL EXPENSES | \$ - | \$ - | \$ 949,077 | \$ 386,805 | \$ 164,801 | \$ 53,144 |
| ENDING BALANCE | \$ - | \$ - | \$ 0 | \$ 183,960 | \$ 19,159 | \$ 65,979 |

Fund # 26
Capital Improvements - Sewer

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|---------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (301,209) |
| REVENUE | | | | | | |
| Federal Grant Proceeds | | | \$ - | \$ - | \$ - | |
| Transfer In from Sewer | | | | | | |
| SRLF Proceeds | | | | | | 1,030,669 |
| TOTAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,030,669 |
| TOTAL RESOURCES AVAILABLE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 729,460 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 206 Professional Services | \$ - | \$ - | \$ - | \$ - | \$ 92,658 | \$ 112,289 |
| 220 Other Contractual | | | | | | 600 |
| 401 Building & Fixed Equipment | | | | | | 540,354 |
| 402 Improvements Other Than Buildings | | | | | 208,551 | 208,000 |
| Interest | | | | | | 8,088 |
| Vehicles | | | | | | |
| Other Equipment | | | | | | |
| TOTAL EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ 301,209 | \$ 869,331 |
| ENDING BALANCE | \$ - | \$ - | \$ - | \$ - | \$ (301,209) | \$ (139,872) |

Fund # 27

Capital Improvements - Grants/Police Station

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| BEGINNING CASH BALANCE | \$ - | \$ - | \$ 1,180 | \$ 0 | \$ - | \$ 260,005 |
| REVENUE | | | | | | |
| Federal Grant Proceeds | | | \$ 50,432 | \$ - | \$ - | \$ - |
| Transfer In from Library Fund | | | 20,020 | | | |
| Donations | | | | | | 500 |
| Sale of Fixed Assets | | | | | | 40,000 |
| Bond Proceeds | | | | | 590,000 | 600,036 |
| Reimbursed Expenses | | | | | | 3,318 |
| TOTAL REVENUE | \$ - | \$ - | \$ 70,452 | \$ - | \$ 590,000 | \$ 643,854 |
| TOTAL RESOURCES AVAILABLE | \$ - | \$ - | \$ 71,632 | \$ 0 | \$ 590,000 | \$ 903,859 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 401 Building & Fixed Equipment | \$ - | \$ - | \$ 71,632 | \$ - | \$ - | \$ - |
| 402 Improvements Other Than Buildings | | | | | | |
| 404 Vehicles | | | | | | |
| 407 Other Equipment | | | | | | |
| Council Room Project | | | | | | |
| Police Station Project | | | | | 329,995 | 51,773 |
| Parking Lot | | | | | | |
| Bond Principal | | | | | | 590,000 |
| Bond Interest | | | | | | 10,036 |
| TOTAL EXPENSES | \$ - | \$ - | \$ 71,632 | \$ - | \$ 329,995 | \$ 651,809 |
| ENDING BALANCE | \$ - | \$ - | \$ 0 | \$ 0 | \$ 260,005 | \$ 252,050 |

Fund #01
General Fund

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 103,364 | \$ 54,598 | \$ 25,728 | \$ 30,824 | \$ 111,385 | \$ 202,579 |
| REVENUES | | | | | | |
| Property & Vehicle Taxes | \$ 511,638 | \$ 575,434 | \$ 501,209 | \$ 547,203 | \$ 600,121 | \$ 598,701 |
| Sales & Liquor Taxes | 611,940 | 591,694 | 628,641 | 642,306 | 661,386 | 722,409 |
| Grants | 2,429 | 14,049 | 11,391 | 10,791 | 22,355 | 22,909 |
| Franchise Fees | 164,289 | 164,775 | 156,721 | 125,529 | 143,127 | 143,103 |
| Admin. & Internal Fees | - | - | - | 357,000 | 385,295 | 381,422 |
| Licenses & Permits | 49,582 | 36,685 | 36,554 | 27,016 | 33,275 | 19,383 |
| Charges for Services | 42,514 | 35,843 | 55,826 | 55,131 | 50,790 | 52,807 |
| Fines & Fees | 96,009 | 118,835 | 101,608 | 130,323 | 114,517 | 115,309 |
| Interest | 30,259 | 25,114 | 22,095 | 22,656 | 20,447 | 12,896 |
| Transfers | 684,500 | 763,182 | 824,511 | 263,963 | 164,750 | 171,000 |
| Sale of Assets | - | - | 1,750 | 6,025 | 4,600 | 6,000 |
| Miscellaneous | 53,716 | 39,329 | 53,616 | 22,515 | 36,697 | 49,053 |
| TOTAL REVENUES | \$ 2,246,876 | \$ 2,364,941 | \$ 2,393,923 | \$ 2,210,457 | \$ 2,237,360 | \$ 2,294,991 |
| TOTAL RESOURCES AVAILABLE | \$ 2,350,240 | \$ 2,419,539 | \$ 2,419,651 | \$ 2,241,281 | \$ 2,348,745 | \$ 2,497,570 |
| EXPENSES | | | | | | |
| By Program | | | | | | |
| 101 General Administration | \$ 601,629 | \$ 507,121 | \$ 528,084 | \$ 554,617 | \$ 565,698 | \$ 481,284 |
| 102 Code Enforcement (2013) | 100,665 | 82,314 | 81,789 | - | 13,536 | 74,360 |
| 103 Police | 917,716 | 996,466 | 906,114 | 853,469 | 882,647 | 901,297 |
| 104 John Brown Cabin | 41,725 | 43,398 | 41,507 | 39,328 | 35,997 | 35,324 |
| 105 Streets & Alleys | 266,642 | 332,091 | 284,437 | 235,595 | 258,196 | 257,063 |
| 106 Swimming Pool | 33,417 | 34,669 | 38,954 | 38,006 | 7,054 | 2,285 |
| 107 Properties & Maintenance | 108,378 | 119,784 | 117,328 | 121,049 | 97,984 | 200,238 |
| 108 Fire Dept (Sal-2011,All-2013) | 21,630 | 18,895 | 36,370 | 22,756 | 31,184 | 59,968 |
| 109 Municipal Court Services | 77,330 | 98,426 | 120,656 | 123,576 | 113,936 | 106,962 |
| 110 Levees & Stormwater | 126,510 | 14,607 | 121,175 | 28,176 | 7,209 | 9,061 |
| 111 Library | - | 115,786 | 112,413 | 113,324 | 132,725 | 135,656 |
| TOTAL EXPENSES | \$ 2,295,642 | \$ 2,363,557 | \$ 2,388,827 | \$ 2,129,896 | \$ 2,146,166 | \$ 2,263,498 |
| Revenues Over Expenditures | \$ (48,766) | \$ 1,384 | \$ 5,096 | \$ 80,561 | \$ 91,194 | \$ 31,493 |
| ENDING BALANCE | \$ 54,598 | \$ 55,982 | \$ 30,824 | \$ 111,385 | \$ 202,579 | \$ 234,072 |
| <i>as a percentage of expenses</i> | <i>2.4%</i> | <i>2.4%</i> | <i>1.3%</i> | <i>5.2%</i> | <i>9.4%</i> | <i>10.3%</i> |

Fund #01
REVENUES

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| 5100 TAXES | | | | | | |
| 101 Ad Valorem Tax | \$ 452,215 | \$ 510,994 | \$ 432,233 | \$ 477,203 | \$ 535,302 | \$ 508,064 |
| 102 Delinquent Ad Valorem Tax | 8,877 | 17,249 | 17,886 | 23,241 | 13,424 | 31,075 |
| Subtotal TAXES | \$ 461,092 | \$ 528,243 | \$ 450,119 | \$ 500,444 | \$ 548,726 | \$ 539,139 |
| 5200 INTERGOVERNMENTAL | | | | | | |
| 201 City Sales Tax | \$ 242,597 | \$ 232,888 | \$ 241,692 | \$ 245,948 | \$ 254,261 | \$ 261,754 |
| 202 County Sales Tax | 294,913 | 286,796 | 307,604 | 310,121 | 323,558 | 352,431 |
| 203 City Comp Use Tax | 68,094 | 66,085 | 75,716 | 83,658 | 35,203 | 48,282 |
| 204 County Comp Use Tax | | | | | 44,954 | 57,041 |
| 205 Motor Vehicle Tax | 49,826 | 46,375 | 50,360 | 45,790 | 50,310 | 56,778 |
| 206 Liquor Tax | 6,336 | 5,926 | 3,630 | 2,580 | 3,409 | 2,900 |
| 215 RV Tax | 720 | 816 | 731 | 696 | 657 | 802 |
| 216 16/20M Vechile Tax | - | - | - | 273 | 428 | 476 |
| 217 Commercial Motor Vehicle Tax | | | | | | 1,506 |
| 220 Grant Receipts (Non-CDBG) | - | 12,398 | 10,495 | 9,454 | 22,355 | 22,909 |
| 221 DARE/COPS Police Grant | - | - | - | - | - | - |
| 231 John Brown Cabin | 2,429 | 1,652 | 897 | 1,337 | | |
| 241 Special County Sales Tax | - | - | - | - | - | - |
| Subtotal INTERGOVERNMENTAL | \$ 664,914 | \$ 652,934 | \$ 691,123 | \$ 699,856 | \$ 735,136 | \$ 804,879 |
| 5300 FRANCHISE FEES | | | | | | |
| 301 Gas Company Franchise Fees | \$ 111,261 | \$ 97,515 | \$ 87,647 | \$ 67,758 | \$ 86,203 | \$ 89,562 |
| 302 Cable TV Franchise Fees | 35,744 | 43,201 | 35,085 | 27,253 | 20,500 | 28,356 |
| 303 Telephone Franchise Fees | 16,303 | 22,582 | 29,596 | 28,424 | 34,325 | 22,566 |
| 304 Electric Franchise Fees | 981 | 1,477 | 4,394 | 2,093 | 2,100 | 2,619 |
| Subtotal FRANCHISE FEES | \$ 164,289 | \$ 164,775 | \$ 156,721 | \$ 125,529 | \$ 143,127 | \$ 143,103 |
| 5400 LICENSES AND PERMITS | | | | | | |
| 401 CMB & Liquor Licenses | \$ 1,900 | \$ 2,555 | \$ 2,025 | \$ 2,150 | \$ 2,375 | \$ 2,000 |
| 402 Animal Licenses | 726 | 700 | 736 | 706 | 624 | 605 |
| 403 Building & Zoning Permits | 37,247 | 23,173 | 24,202 | 16,946 | 23,056 | 8,938 |
| 404 Camping & Boating Permits | 1,789 | 1,248 | 1,322 | 585 | 440 | 880 |
| 405 Micellaneous Permits | 2,420 | 3,600 | 4,240 | 3,180 | 3,450 | 3,610 |
| 406 Contractors Licenses | 5,500 | 5,410 | 4,030 | 3,450 | 3,330 | 3,350 |
| Subtotal LICENSES AND PERMITS | \$ 49,582 | \$ 36,685 | \$ 36,554 | \$ 27,016 | \$ 33,275 | \$ 19,383 |
| 5500 CHARGES FOR SERVICES | | | | | | |
| 501 Sale of Cemetery Lots | \$ 3,550 | \$ 7,220 | \$ 5,340 | \$ 14,435 | \$ 7,470 | \$ 7,800 |
| 502 Cemetery Charges | 25,790 | 12,885 | 35,625 | 24,395 | 25,695 | 26,665 |
| 503 Auditorium Rent | 3,547 | 3,890 | 3,445 | 3,340 | 4,235 | 3,980 |
| 504 Memorial Hall Rent | 4,285 | 3,830 | 4,650 | 4,085 | 3,925 | 4,190 |
| 506 Swimming Pool Fees | 4,308 | 4,210 | 4,340 | - | 213 | - |
| 520 Animal Control Charges | 1,034 | 3,808 | 2,426 | 8,876 | 7,952 | 7,787 |
| Probation Monitoring | | | | | | |
| 533 Drug Screening | | | | | 1,300 | 2,385 |
| Subtotal CHARGES FOR SERVICES | \$ 42,514 | \$ 35,843 | \$ 55,826 | \$ 55,131 | \$ 50,790 | \$ 52,807 |
| 5600 FINES AND FEES | | | | | | |
| 601 Police Fines & Fees | \$ 95,809 | \$ 114,900 | \$ 98,824 | \$ 127,389 | \$ 112,782 | \$ 112,641 |
| 602 Pet Adoption Fees | 200 | - | - | - | 989 | - |
| 603 Library Fines & Fees | | 3,935 | 2,784 | 2,934 | 746 | 2,668 |
| Subtotal FINES AND FEES | \$ 96,009 | \$ 118,835 | \$ 101,608 | \$ 130,323 | \$ 114,517 | \$ 115,309 |
| 5700 INTEREST ON INVESTMENTS | | | | | | |
| 701 Interest | \$ 30,259 | \$ 25,114 | \$ 22,095 | \$ 22,656 | \$ 20,447 | \$ 12,896 |

Fund #01
REVENUES

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| 5800 MISCELLANEOUS | | | | | | |
| 801 Miscellaneous | \$ 19,334 | \$ 10,154 | \$ 6,982 | \$ 14,817 | \$ 20,605 | \$ 21,540 |
| 802 Reimbursed Expense | 34,132 | 28,926 | 46,394 | 7,698 | 15,812 | 27,063 |
| 803 Council Scholarship | 250 | 250 | 240 | - | 280 | 450 |
| 809 Cancelled Encumbrance | - | - | - | - | - | - |
| 830 Transfer In from Electric | 600,000 | 628,500 | 743,800 | 186,000 | 84,750 | 90,000 |
| 831 Transer In from Sewer | 39,500 | 84,500 | 77,900 | 39,000 | 39,000 | 41,000 |
| 832 Transfer In from Refuse | - | - | - | - | - | - |
| 833 Transfer In from Water | 45,000 | 30,000 | - | 38,000 | 41,000 | 40,000 |
| 839 Transfer in from Library | - | 20,182 | 2,811 | 963 | - | - |
| Reimb - Utility Billing Admin | - | - | - | 312,000 | 338,144 | 326,186 |
| Reimb - Mechanic/Repair Fee | - | - | - | 45,000 | 47,151 | 55,236 |
| 841 COPS Fast Police Grant | - | - | - | - | - | - |
| 843 Federal Grants | - | - | - | - | - | - |
| Subtotal MISCELLANEOUS | \$ 738,216 | \$ 802,511 | \$ 878,127 | \$ 643,478 | \$ 586,742 | \$ 601,475 |
| 5900 SALE OF FIXED ASSETS | | | | | | |
| 901 Sale of Fixed Assets | | \$ - | \$ 1,750 | \$ 6,025 | \$ 4,600 | \$ 6,000 |
| TOTAL GENERAL FUND RECEIPTS | \$ 2,246,876 | \$ 2,364,941 | \$ 2,393,923 | \$ 2,210,457 | \$ 2,237,360 | \$ 2,294,991 |

Fund #01

TOTAL EXPENDITURES

By Category

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| 7100. PERSONNEL SERVICES | | | | | | |
| 101 Salaries | \$ 1,546,463 | \$ 1,702,235 | \$ 1,611,974 | \$ 1,482,646 | \$ 1,466,359 | \$ 1,480,558 |
| 102 Salaries (Overtime) | 31,119 | 62,384 | 39,893 | 55,101 | 64,243 | 78,519 |
| 108 Firemen Training | 4,002 | 3,470 | 2,710 | 4,320 | 2,185 | 3,820 |
| 109 Fire Runs | 15,620 | 17,900 | 25,550 | 18,250 | 22,200 | 33,250 |
| 111 Firemen Life Insurance | - | - | - | - | - | - |
| 112 Animal Control | 10,655 | 12,880 | 13,755 | 893 | - | - |
| TOTAL PERSONNEL SERVICES | \$ 1,607,859 | \$ 1,798,869 | \$ 1,693,882 | \$ 1,561,209 | \$ 1,554,987 | \$ 1,596,147 |
| 7200. CONTRACTUAL SERVICES | | | | | | |
| 201 Communications | \$ 22,125 | \$ 22,344 | \$ 21,913 | \$ 24,089 | \$ 24,769 | \$ 28,580 |
| 202 Utilities | 37,653 | 37,265 | 32,280 | 19,748 | 24,220 | 45,159 |
| 203 Dues & Memberships | 3,945 | 3,146 | 4,771 | 4,014 | 5,099 | 5,468 |
| 204 Insurance | 42,923 | 62,528 | 59,601 | 59,730 | 64,150 | 70,191 |
| 205 Education, Meetings & Travel | 14,699 | 11,929 | 10,451 | 13,893 | 18,202 | 17,805 |
| 206 Professional Services | 287,732 | 121,810 | 247,908 | 165,100 | 126,819 | 115,676 |
| 207 Rentals | 3,151 | 7,190 | 2,809 | 11,426 | 5,026 | 6,713 |
| 208 Printing & Advertising | 6,135 | 5,264 | 3,296 | 2,901 | 3,353 | 4,579 |
| 209 Maint of Machinery & Equip | 8,325 | 15,893 | 15,562 | 8,350 | 9,544 | 4,295 |
| 210 Maint of Buildings/Grounds | 11,037 | 5,447 | 3,728 | 15,836 | 6,333 | 14,021 |
| 211 Memorial Hall Utilities | 2,583 | 2,543 | 2,718 | 1,187 | 2,488 | 2,593 |
| 215 Prisoner Care | 10,770 | 16,532 | 18,534 | 17,181 | 14,597 | 29,934 |
| 216 Maintenance of Fire Truck | 120 | - | - | - | - | - |
| 217 Memorial Hall Custodial | 4,553 | 4,541 | 4,763 | 4,500 | 4,500 | 4,500 |
| 218 Housing Demolition | - | - | - | - | 16,878 | - |
| 219 Grave Openings | 21,055 | 23,830 | 20,197 | 22,575 | 22,058 | 25,055 |
| 220 Other Contractual | 23,190 | 29,231 | 45,366 | 37,344 | 33,385 | 44,336 |
| 221 Neighborhood Revitalization | - | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | \$ 499,996 | \$ 369,493 | \$ 493,897 | \$ 407,873 | \$ 381,419 | \$ 418,906 |
| 7300. COMMODITIES | | | | | | |
| 301 Office Supplies | \$ 6,774 | \$ 6,535 | \$ 7,911 | \$ 11,243 | \$ 11,304 | \$ 9,274 |
| 302 Clothing & Personal Supplies | 3,288 | 5,116 | 2,134 | 5,433 | 2,821 | 8,266 |
| 303 Chemical/Seed/Fertilizer | 25,777 | 20,226 | 22,649 | 10,062 | 13,752 | 15,310 |
| 304 Machine Parts & Supplies | 23,867 | 32,297 | 23,881 | 20,030 | 49,922 | 56,445 |
| 305 Building Material & Supplies | 29,602 | 32,063 | 22,474 | 12,150 | 12,996 | 17,778 |
| 306 Construction Materials | - | - | - | 485 | 315 | - |
| 307 Apparatus & Tools | 6,288 | 8,652 | 9,368 | 5,730 | 5,371 | 9,256 |
| 309 Motor Fuels & Lubricants | 34,029 | 44,390 | 45,751 | 28,402 | 53,419 | 52,667 |
| 311 Memorial Hall Miscellaneous | 15,124 | 656 | 120 | 179 | 2,603 | 870 |
| 312 Books & Periodicals | - | 17,475 | 17,096 | 14,471 | 11,253 | 11,176 |
| 313 Narcotic Canine | 1,656 | 1,186 | 1,335 | - | - | - |
| 314 Computer Software | 316 | - | 599 | - | 1,037 | 408 |
| 316 Fire Truck Equipment & Parts | 2,224 | 2,522 | 2,124 | 3,539 | 6,799 | - |
| 317 Food (Not for Resale) | - | - | - | 1,186 | 2,711 | 5,394 |
| 320 Other Commodities | 3,016 | 9,152 | 10,403 | 6,080 | 24,665 | 24,721 |
| TOTAL COMMODITIES | \$ 151,961 | \$ 180,270 | \$ 165,845 | \$ 118,988 | \$ 198,967 | \$ 211,565 |

Fund #01

TOTAL EXPENDITURES

By Category

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| 7400. CAPITAL OUTLAY | | | | | | |
| 401 Building & Fixed Equipment | \$ 4,292 | \$ - | \$ (1,180) | \$ - | \$ - | \$ 1,644 |
| 402 Improvements Non-Buildings | 7,201 | 240 | 2,167 | 11,754 | - | - |
| 403 Office Furniture & Equipment | - | 8,875 | 6,790 | 60 | 3,635 | 22,585 |
| 404 Vehicles | - | - | - | - | - | - |
| 405 Operational/Construction Equip | - | - | 4,857 | - | - | 1,731 |
| 407 Other Equipment | 4,170 | - | - | - | - | - |
| 409 Leases | 1,793 | - | 552 | 2,207 | - | 2,345 |
| 410 City Hall Improvements | - | - | - | - | - | - |
| 413 Computer Equip & Software | 974 | - | 1,738 | 7,338 | - | 1,979 |
| 430 Headstone Restoration | - | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | \$ 18,430 | \$ 9,115 | \$ 14,924 | \$ 21,359 | \$ 3,635 | \$ 30,284 |
| 7700. OTHER EXPENSES | | | | | | |
| 704 Election Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 705 Chamber of Commerce | 15,000 | - | 15,000 | 15,000 | - | - |
| 706 Fireworks Display | 1,900 | 5,074 | 5,028 | 5,268 | 6,878 | 6,097 |
| Jamboree Donation | - | - | - | - | - | - |
| 713 Scholarship | 250 | 300 | 250 | 200 | 280 | 500 |
| 726 Library | 16 | - | - | - | - | - |
| 727 Old Stone Church | 230 | 436 | - | - | - | - |
| TOTAL OTHER EXPENSES | \$ 17,396 | \$ 5,810 | \$ 20,278 | \$ 20,468 | \$ 7,158 | \$ 6,597 |
| TOTAL GENERAL FUND | \$ 2,295,642 | \$ 2,363,557 | \$ 2,388,827 | \$ 2,129,896 | \$ 2,146,166 | \$ 2,263,498 |

Fund # 02
Water

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 3,847 | \$ 25,873 | \$ (2,047) | \$ 43,575 | \$ 176,093 | \$ 206,190 |
| REVENUE | | | | | | |
| 510 Sales and Charges | \$ 738,137 | \$ 748,638 | \$ 741,505 | \$ 805,842 | \$ 539,336 | \$ 558,614 |
| 511 Wholesale Water | | | | | 236,647 | 225,223 |
| 512 Bulk Water Sales | 11,877 | 11,693 | 17,128 | 20,087 | 14,295 | 18,676 |
| 513 New Utility Services | 5,250 | - | 800 | 1,500 | | 750 |
| Rate Increases | | | | | | |
| Other Charges | | | 3,286 | | | |
| 801 Miscellaneous Revenue | 2,565 | 2,866 | 76 | 551 | 1,200 | |
| 802 Reimbursed Expense | 4,994 | 591 | - | 8,785 | 593 | |
| 808 Water Protection Tax | 3,436 | 4,338 | 4,313 | 3,426 | 3,322 | 3,469 |
| 813 Tower Lease | 7,695 | 11,592 | 11,592 | 11,592 | 11,592 | 11,592 |
| 852 Loan Proceeds | - | 5,967 | - | | | |
| 901 Sale of Fixed Assets | - | - | - | | | |
| TOTAL REVENUE | \$ 773,954 | \$ 785,685 | \$ 778,699 | \$ 851,783 | \$ 806,986 | \$ 818,325 |
| TOTAL RESOURCES AVAILABLE | \$ 777,801 | \$ 811,558 | \$ 776,652 | \$ 895,358 | \$ 983,078 | ##### |
| EXPENSES | | | | | | |
| Personnel | | | | | | |
| Salaries | \$ 190,621 | \$ 165,349 | \$ 177,303 | \$ 137,261 | \$ 133,464 | \$ 164,685 |
| Health Insurance | 30,642 | 34,277 | 32,581 | 19,236 | 24,545 | 29,232 |
| All Other Benefits | 30,700 | 42,559 | 35,755 | 27,352 | 24,487 | 37,696 |
| Subtotal | 251,963 | 242,185 | 245,639 | 183,849 | 182,496 | 231,612 |
| Operating Expenses | | | | | | |
| Utilities | 77,703 | 86,258 | 81,483 | 85,849 | 83,238 | 53,708 |
| Treatment Chemicals | 130,132 | 171,378 | 138,701 | 137,076 | 163,855 | 128,870 |
| Professional Services | 4,495 | 13,501 | 12,481 | 3,649 | 3,791 | 118,992 |
| Machine Parts & Supplies | 6,996 | 14,453 | 19,320 | 12,124 | 14,361 | 19,612 |
| State Taxes & Fees | 13,738 | 38,827 | 37,603 | 40,151 | 14,290 | 18,533 |
| All Other Expenses | 124,370 | 128,983 | 98,055 | 81,441 | 96,101 | 113,224 |
| Subtotal | 357,434 | 453,400 | 387,642 | 360,290 | 375,635 | 452,939 |
| Meters Lease | - | - | - | - | - | - |
| Capital Outlay | 10,548 | 19,989 | 34,813 | - | 26,584 | 45,432 |
| Subtotal | 10,548 | 19,989 | 34,813 | - | 26,584 | 45,432 |
| Debt Service | 64,983 | 64,983 | 64,983 | 32,491 | - | - |
| Transfers | 67,000 | 30,000 | - | 65,235 | 104,827 | 99,827 |
| Overhead Fees | - | - | - | 77,400 | 87,346 | 72,412 |
| TOTAL EXPENSES | \$ 751,928 | \$ 810,557 | \$ 733,076 | \$ 719,266 | \$ 776,889 | \$ 902,222 |
| Revenues Over Expenditures | \$ 22,026 | \$ (24,872) | \$ 45,623 | \$ 132,517 | \$ 30,097 | \$ (83,898) |
| ENDING BALANCE | \$ 25,873 | \$ 1,001 | \$ 43,575 | \$ 176,093 | \$ 206,190 | \$ 122,292 |
| <i>as a percentage of expenses</i> | <i>3.4%</i> | <i>0.1%</i> | <i>5.9%</i> | <i>24.5%</i> | <i>26.5%</i> | <i>13.6%</i> |

Fund # 03
Electric

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| BEGINNING CASH BALANCE | \$ 757,966 | \$ 1,036,152 | \$ 852,395 | \$ 216,891 | \$ 443,463 | \$ 420,357 |
| REVENUE | | | | | | |
| Sales and Charges | \$ 3,271,573 | \$ 3,529,088 | \$ 3,612,738 | \$ 3,476,687 | \$ 3,288,092 | \$ 3,687,768 |
| Penalties and Fees | 94,327 | 91,761 | 93,430 | 90,238 | 92,236 | 102,774 |
| Utility Deposits | 58,375 | 53,075 | 53,450 | 58,500 | 55,998 | 49,950 |
| Sales Taxes Collected | 97,081 | 106,511 | 113,888 | 109,636 | 105,189 | 122,673 |
| Transfers In/Reimb Exp | 72,708 | 4,356 | 23,347 | 328,666 | 162,507 | 4,512 |
| Miscellaneous | 43,857 | 10,184 | 51,369 | 19,236 | 11,755 | 9,100 |
| TOTAL REVENUE | \$ 3,637,921 | \$ 3,794,975 | \$ 3,948,224 | \$ 4,082,963 | \$ 3,715,777 | \$ 3,976,776 |
| TOTAL RESOURCES AVAILABLE | \$ 4,395,887 | \$ 4,831,127 | \$ 4,800,618 | \$ 4,299,853 | \$ 4,159,240 | \$ 4,397,133 |
| EXPENSES | | | | | | |
| Personnel | | | | | | |
| Salaries | \$ 251,846 | \$ 366,594 | \$ 305,063 | \$ 335,245 | \$ 361,166 | \$ 358,543 |
| Health Insurance | 34,263 | 22,533 | 21,279 | 31,187 | 43,381 | 49,254 |
| All Other Benefits | 58,338 | 69,144 | 65,635 | 64,783 | 67,790 | 70,618 |
| Subtotal | 344,447 | 458,271 | 391,978 | 431,215 | 472,337 | 478,415 |
| Operating Expenses | | | | | | |
| Purchased Power/Trans/Fuel | 1,776,582 | 1,973,340 | 2,061,424 | 1,944,704 | 2,039,191 | 2,091,062 |
| Insurance | 56,487 | 70,219 | 72,910 | 75,958 | 61,630 | 57,887 |
| Professional Services | 12,880 | 26,794 | 39,886 | 16,245 | 19,527 | 26,586 |
| Bldg & Mach Parts & Supplies | 41,356 | 102,926 | 94,023 | 63,975 | 71,093 | 85,096 |
| Motor Fuel | 15,509 | 16,415 | 20,770 | 16,406 | 7,730 | 7,644 |
| State & Local Taxes | 105,248 | 123,080 | 131,481 | 125,583 | 122,340 | 143,369 |
| Deposit Refunds/Interest | 51,023 | 52,829 | 52,955 | 62,426 | 56,838 | 54,311 |
| Other Expenses | 87,708 | 105,832 | 137,694 | 72,879 | 101,043 | 106,640 |
| Subtotal | 2,146,793 | 2,471,435 | 2,611,142 | 2,378,175 | 2,479,392 | 2,572,596 |
| Capital Expenses | | | | | | |
| Poles/Transformers/Wire | 14,010 | 46,295 | 39,407 | 32,366 | 40,995 | 37,290 |
| Vehicles/Equipment | 109,786 | - | 161,122 | - | 7,195 | - |
| All Other | 48,438 | 8,829 | 14,647 | 309,434 | 10,361 | 31,160 |
| Subtotal | 172,234 | 55,124 | 215,176 | 341,800 | 58,551 | 68,450 |
| Debt Service | | | | | | |
| Transfers/Other Assistance | 696,261 | 908,884 | 913,300 | 503,000 | 518,000 | 512,000 |
| Loan for Street Project | - | - | 452,132 | - | - | - |
| Overhead Fees | - | - | - | 202,200 | 210,603 | 233,806 |
| TOTAL EXPENSES | \$ 3,359,735 | \$ 3,893,714 | \$ 4,583,727 | \$ 3,856,390 | \$ 3,738,883 | \$ 3,865,268 |
| Revenues Over Expenditures | \$ 278,186 | \$ (98,739) | \$ (635,504) | \$ 226,573 | \$ (23,106) | \$ 111,509 |
| <i>Less Transfers</i> | <i>974,447</i> | <i>810,145</i> | <i>706,581</i> | <i>400,907</i> | <i>494,894</i> | <i>623,509</i> |
| ENDING BALANCE | \$ 1,036,152 | \$ 937,413 | \$ 216,891 | \$ 443,463 | \$ 420,357 | \$ 531,865 |
| <i>as a percentage of expenses</i> | <i>30.8%</i> | <i>24.1%</i> | <i>4.7%</i> | <i>11.5%</i> | <i>11.2%</i> | <i>13.8%</i> |

Fund # 04
Employee Benefits

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 127 | \$ (21,437) | \$ 1,000 | \$ 28,832 | \$ 52,082 | \$ 20,523 |
| REVENUE | | | | | | |
| 101 Ad Valorem Tax | \$ 430,979 | \$ 456,689 | \$ 467,468 | \$ 424,863 | \$ 473,228 | \$ 523,863 |
| 102 Delinquent Tax | 8,373 | 16,378 | 16,611 | 22,489 | 12,531 | 28,449 |
| 205 Motor Vehicle Tax | 45,408 | 43,415 | 45,617 | 47,281 | 47,063 | 50,269 |
| 215 Recreational Vehicle Tax | 649 | 771 | 658 | 736 | 595 | 710 |
| 216 16 / 20 M Vehicle Tax | - | - | - | 244 | 463 | 1,755 |
| 802 Reimbursed Expense | - | 8,456 | - | 4,400 | 10,579 | |
| Reimb Health Ins - Water | | | | 10,478 | 24,545 | 29,232 |
| Reimb Health Ins - Elec | | | | 15,268 | 43,381 | 49,254 |
| Reimb Health Ins - Sewer | | | | 6,837 | 15,067 | 19,061 |
| 830 Transfer from Electric (General) | 1,000 | 53,686 | 45,000 | 55,000 | | 80 |
| Transfer from Rec Emp Ben Fund | | - | - | 12,653 | 1,457 | |
| TOTAL REVENUE | \$ 486,409 | \$ 579,395 | \$ 575,353 | \$ 600,249 | \$ 628,910 | \$ 702,673 |
| TOTAL RESOURCES AVAILABLE | \$ 486,536 | \$ 557,958 | \$ 576,353 | \$ 629,081 | \$ 680,993 | \$ 723,196 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 103 FICA | \$ 133,530 | \$ 142,878 | \$ 134,895 | \$ 129,545 | \$ 129,418 | \$ 131,877 |
| 104 KPERS | 91,944 | 122,168 | 122,850 | 125,530 | 131,130 | 150,533 |
| 105 Health Insurance | 229,657 | 248,531 | 235,306 | 244,165 | 332,306 | 251,426 |
| 106 Workers' Compensation | 47,739 | 56,900 | 45,597 | 46,622 | 41,541 | 52,817 |
| 107 Unemployment Insurance | 5,103 | 10,757 | 8,528 | 2,956 | 1,778 | 13,449 |
| 206 Professional Services | - | - | - | 692 | 296 | |
| 220 Other Contractual | | | 345 | | | 395 |
| 710 Cash Basis Reserve | | | - | | | |
| Exceptional Employee Payouts | | | | | | |
| Reimbursement to 125/HRA | | | | 27,488 | 24,000 | 15,000 |
| TOTAL EXPENSES | \$ 507,973 | \$ 581,234 | \$ 547,521 | \$ 576,998 | \$ 660,469 | \$ 615,497 |
| Revenues Over Expenditures | \$ (21,564) | \$ (1,839) | \$ 27,832 | \$ 23,251 | \$ (31,559) | \$ 87,175 |
| ENDING BALANCE | \$ (21,437) | \$ (23,276) | \$ 28,832 | \$ 52,082 | \$ 20,523 | \$ 107,698 |
| <i>as a percentage of expenses</i> | <i>-4.2%</i> | <i>-4.0%</i> | <i>5.3%</i> | <i>9.0%</i> | <i>3.1%</i> | <i>17.5%</i> |

Fund # 09
Industrial

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| BEGINNING CASH BALANCE | \$ 31,486 | \$ 33,098 | \$ 45,540 | \$ 48,169 | \$ 61,237 | \$ 35,121 |
| REVENUE | | | | | | |
| 101 Ad Valorem Tax | \$ 7,948 | \$ (2) | \$ 5 | \$ (6) | \$ - | \$ 5 |
| 102 Delinquent Tax | 189 | 252 | 157 | 132 | 12 | 7 |
| 205 Motor Vehicle Tax | 1,120 | 911 | 179 | | | |
| 215 Recreational Vehicle Tax | 17 | 15 | 1 | | | |
| 801 Miscellaneous (Land Lease) | 16,130 | 15,185 | 18,184 | 21,715 | 24,306 | 14,793 |
| 802 Reimbursed Expense | (7,473) | - | | | | 5,600 |
| 811 Lease Payment (JTC Oil) | | | | 2,600 | 12,000 | 13,000 |
| 880 150th Birthday Celebration | | | | | | |
| Sale of Fixed Assets/Real Estate | | | | | | 12,000 |
| TOTAL REVENUE | \$ 17,931 | \$ 16,361 | \$ 18,526 | \$ 24,441 | \$ 36,318 | \$ 45,405 |
| TOTAL RESOURCES AVAILABLE | \$ 49,417 | \$ 49,459 | \$ 64,066 | \$ 72,611 | \$ 97,556 | \$ 80,526 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 204 Insurance | \$ - | \$ - | \$ - | \$ - | \$ 1,269 | \$ 1,814 |
| 206 Professional Services | 7,071 | 150 | 1,933 | 5,243 | 1,878 | 1,979 |
| 208 Printing and Advertising | | | | | 3,327 | 1,110 |
| 220 Other Contractual Services | 3,734 | 3,365 | 12,159 | 3,530 | 1,218 | 2,642 |
| 320 Other Commodities | 5,514 | 405 | 1,805 | - | | |
| Loan to Golf Course for Zoysia | - | - | - | - | 42,742 | |
| Purchase of Land | | | | | | 12,000 |
| 711 Lease Payments to the State | - | - | - | 2,600 | 12,000 | 11,000 |
| TOTAL EXPENSES | \$ 16,319 | \$ 3,920 | \$ 15,896 | \$ 11,373 | \$ 62,434 | \$ 30,546 |
| Revenues Over Expenditures | \$ 1,612 | \$ 12,441 | \$ 2,630 | \$ 13,068 | \$ (26,116) | \$ 14,859 |
| ENDING BALANCE | \$ 33,098 | \$ 45,539 | \$ 48,169 | \$ 61,237 | \$ 35,121 | \$ 49,980 |
| <i>as a percentage of expenses</i> | <i>202.8%</i> | <i>1161.7%</i> | <i>303.0%</i> | <i>538.4%</i> | <i>56.3%</i> | <i>163.6%</i> |

Fund # 12
Street Improvement

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|--|--|--|--|--|--|
| BEGINNING CASH BALANCE | \$ 65,903 | \$ 14,074 | \$ 1,000 | \$ 4,662 | \$ 99,272 | \$ 122,076 |
| REVENUE | | | | | | |
| 210 Gasoline Tax | \$ 113,722 | \$ 121,259 | \$ 117,273 | \$ 115,076 | \$ 111,162 | \$ 113,542 |
| 211 County Connecting Links | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 |
| 403 Building & Zoning Permits | - | - | | | | |
| Loan From Electric | | | | | | |
| 802 Reimbursed Expense | 896 | 1,556 | | | | 15 |
| 803 Transfer from Electric | - | 31,231 | 17,000 | - | - | |
| Reimb from CIP-Streets | | | | 65,786 | 3,831 | |
| 901 Sale of Fixed Assets | | | | | | |
| TOTAL REVENUE | \$ 119,718 | \$ 159,146 | \$ 139,373 | \$ 185,962 | \$ 120,094 | \$ 118,657 |
| TOTAL RESOURCES AVAILABLE | \$ 185,621 | \$ 173,220 | \$ 140,373 | \$ 190,624 | \$ 219,365 | \$ 240,733 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| Contractual Services | 59,852 | 41,724 | \$ 46,017 | \$ 8,134 | \$ 2,936 | \$ 7,067 |
| Machine Parts | 11,855 | 14,561 | 10,367 | 11,852 | - | - |
| Street Materials | 35,898 | 45,895 | 50,958 | 53,437 | 1,089 | - |
| Fuel | 6,510 | 10,255 | 10,125 | 17,930 | - | - |
| Other Commodities | 3,149 | 2,977 | 737 | - | 35,039 | 37,073 |
| Equipment | - | - | - | - | - | 69,408 |
| Chip/Seal | - | - | - | - | 58,225 | - |
| Other Capital Outlay | 13,020 | 56,808 | 17,506 | - | - | - |
| TOTAL EXPENSES | \$ 171,547 | \$ 172,220 | \$ 135,711 | \$ 91,353 | \$ 97,289 | \$ 113,548 |
| Revenues Over Expenditures | \$ (51,829) | \$ (13,074) | \$ 3,662 | \$ 94,609 | \$ 22,805 | \$ 5,110 |
| ENDING BALANCE | \$ 14,074 | \$ 1,000 | \$ 4,662 | \$ 99,272 | \$ 122,076 | \$ 127,186 |
| <i>as a percentage of expenses</i> | 8.2% | 0.6% | 3.4% | 108.7% | 125.5% | 112.0% |

Fund # 13
Bond & Interest

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 125,066 | \$ 123,250 | \$ 64,375 | \$ 61,002 | \$ 96,892 | \$ 88,617 |
| REVENUE | | | | | | |
| 101 Ad Valorem Tax | \$ 152,401 | \$ 128,078 | \$ 190,698 | \$ 233,685 | \$ 220,616 | \$ 231,834 |
| 102 Delinquent Tax | 2,431 | 5,239 | 5,110 | 8,016 | 5,693 | 13,237 |
| 205 Motor Vehicle Tax | 11,891 | 14,301 | 13,507 | 17,928 | 24,058 | 24,226 |
| 215 Recreational Vehicle Tax | 165 | 265 | 190 | 290 | 319 | 853 |
| 216 16/20M Vehicle Tax | | | | | | 34 |
| 826 Transfer from CIP-Streets | | | | 5,000 | | 19,159 |
| 831 Transfer In from Sewer | 200,000 | 200,000 | 200,000 | 310,000 | 434,000 | 435,000 |
| 833 Transfer In from Water | | | | 27,235 | 59,827 | 59,827 |
| TOTAL REVENUE | \$ 440,094 | \$ 347,883 | \$ 409,504 | \$ 602,154 | \$ 744,512 | \$ 784,510 |
| TOTAL RESOURCES AVAILABLE | \$ 565,160 | \$ 471,133 | \$ 473,879 | \$ 663,155 | \$ 841,404 | \$ 873,127 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 221 Neighborhood Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Police Station Debt | | | | | | |
| Main Street Project Debt | | | | | | |
| 501 Bond Principal | 165,000 | 124,000 | 136,000 | 282,000 | 444,000 | 457,000 |
| 502 Bond Interest | 276,910 | 282,758 | 276,878 | 284,263 | 308,788 | 296,495 |
| TOTAL EXPENSES | \$ 441,910 | \$ 406,758 | \$ 412,878 | \$ 566,263 | \$ 752,788 | \$ 753,495 |
| Revenues Over Expenditures | \$ (1,816) | \$ (58,875) | \$ (3,374) | \$ 35,890 | \$ (8,275) | \$ 31,015 |
| ENDING BALANCE | \$ 123,250 | \$ 64,375 | \$ 61,002 | \$ 96,892 | \$ 88,617 | \$ 119,632 |
| <i>as a percentage of expenses</i> | <i>27.9%</i> | <i>15.8%</i> | <i>14.8%</i> | <i>17.1%</i> | <i>11.8%</i> | <i>15.9%</i> |

Fund # 16
Sewer

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| BEGINNING CASH BALANCE | \$ 386,964 | \$ 449,525 | \$ 428,138 | \$ 361,440 | \$ 335,552 | \$ 383,948 |
| REVENUE | | | | | | |
| 510 Sales/Charges | \$ 778,941 | \$ 775,883 | \$ 771,765 | \$ 748,972 | \$ 825,379 | \$ 818,794 |
| Rate Increase | | | | | | |
| 513 New Utility Services | 400 | 700 | 350 | - | | 350 |
| 802 Reimbursed Expense | 3,060 | 339 | | | 6,053 | 1,500 |
| 901 Sale of Fixed Assets | | | | | | 739 |
| TOTAL REVENUE | \$ 782,401 | \$ 776,922 | \$ 772,115 | \$ 748,972 | \$ 831,432 | \$ 821,383 |
| TOTAL RESOURCES AVAILABLE | \$ 1,169,365 | \$ 1,226,447 | \$ 1,200,253 | \$ 1,110,413 | \$ 1,166,984 | \$ 1,205,331 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| Salaries & Wages | \$ 98,950 | \$ 123,915 | \$ 114,949 | \$ 107,078 | \$ 111,171 | \$ 146,542 |
| Utilities | 25,852 | 40,380 | 35,475 | 33,363 | 32,187 | 52,833 |
| Prof Services & Contract Maint | 23,681 | 33,248 | 11,752 | 32,067 | 3,096 | 16,418 |
| Chemicals | 17,548 | 9,477 | 9,566 | 13,801 | 7,054 | 4,875 |
| Parts & Supplies | 32,503 | 24,954 | 25,489 | 18,013 | 27,415 | 14,596 |
| All Other Capital Outlay | 17,213 | 8,625 | 88,161 | - | - | 4,463 |
| Debt Service | 250,714 | 250,714 | 250,713 | 125,357 | - | - |
| Phase II Loan | | | | | | - |
| Transfer to Bond & Interest | 200,000 | 200,000 | 200,000 | 310,000 | 434,000 | 435,000 |
| Transfer to General Fund | 39,500 | 84,500 | 77,900 | 39,000 | 39,000 | 41,000 |
| Administrative Fee | - | - | - | 62,400 | 71,629 | 56,792 |
| Mechanic/Repair Fee | - | - | - | 15,000 | 15,717 | 18,412 |
| All Other Expenses | 13,879 | 20,849 | 24,808 | 18,782 | 41,767 | 56,989 |
| TOTAL EXPENSES | \$ 719,840 | \$ 796,662 | \$ 838,813 | \$ 774,861 | \$ 783,036 | \$ 847,921 |
| Revenues Over Expenditures | \$ 62,561 | \$ (19,740) | \$ (66,698) | \$ (25,889) | \$ 48,396 | \$ (26,538) |
| ENDING BALANCE | \$ 449,525 | \$ 429,785 | \$ 361,440 | \$ 335,552 | \$ 383,948 | \$ 357,409 |
| <i>as a percentage of expenses</i> | <i>62.4%</i> | <i>53.9%</i> | <i>43.1%</i> | <i>43.3%</i> | <i>49.0%</i> | <i>42.2%</i> |

Fund # 24**Capital Improvements - General**

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ 16,622 | \$ 26,139 | \$ 1,075 | \$ 3,790 | \$ 357,727 | \$ 210,479 |
| REVENUE | | | | | | |
| 801 Miscellaneous | \$ 700 | \$ - | \$ - | \$ - | \$ 326 | \$ - |
| 830 Transfer In from Electric Fund | 75,000 | 75,000 | 27,500 | 380,000 | 118,000 | 135,000 |
| Sweeper Loan Proceeds | | | | | 95,000 | |
| Grant Receipts (Non-CDBG) | | | | | | 40,900 |
| Reimbursed Expenses | | | | 12,164 | 35,000 | |
| TOTAL REVENUE | \$ 80,071 | \$ 77,075 | \$ 27,500 | \$ 392,164 | \$ 248,326 | \$ 175,900 |
| TOTAL RESOURCES AVAILABLE | \$ 96,693 | \$ 103,214 | \$ 28,575 | \$ 395,955 | \$ 606,053 | \$ 386,379 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 206 Professional Services | \$ - | \$ 78,386 | \$ 12,164 | \$ - | \$ - | \$ - |
| 401 Building & Fixed Equipment | - | - | 12,620 | 5,408 | 3,023 | |
| 402 Improvements Other Than Buildin | - | - | | 4,060 | | |
| 404 Vehicles | 51,275 | 23,753 | | 21,450 | 27,000 | 30,759 |
| 405 Operational Construction Equip | | | | | | 9,534 |
| 407 Other Equipment | 19,279 | - | | - | | 23,922 |
| Pool Planning | | | | 4,670 | | |
| Mold Abatement/Repairs | | | | 2,640 | 16,752 | |
| Library Settlement Repair | | | | | 35,000 | |
| Sports Complex Playground | | | | | 43,007 | |
| New Section in Cemetery | | | | - | 2,136 | |
| RICE Catalytic Converters | | | | - | 242,036 | |
| Relay Switches at the Power Plant | | | | | 13,478 | |
| LMI Survey | | | | | 13,142 | |
| Sports Complex Building | | | | | | |
| Sports Complex Upgrades | | | | | | |
| Street Sweeper | | | | | | 91,981 |
| Repair Garage at Cabin | | | | | | 2,765 |
| JB Park Improvements (Bridges, Shelters) | | | | | | |
| Irrigation System at Sports Complex | | | | - | | |
| New Trailer for Mowing Crews | | | | | | |
| West Lake Road Repairs | | | | | | |
| Restrooms on Golf Course | | | | | | |
| Clubhouse Improvements | | | | | | |
| Repairs to City Hall - Outside | | | | | | |
| Trail Improvements Planning | | | | | | |
| Chip Seal Complex Parking Lot | | | | | | |
| TOTAL EXPENSES | \$ 70,554 | \$ 102,139 | \$ 24,784 | \$ 38,228 | \$ 395,573 | \$ 158,961 |
| Revenues Over Expenditures | \$ (70,554) | \$ (102,139) | \$ 2,716 | \$ 353,937 | \$ (147,248) | \$ 16,939 |
| ENDING BALANCE | \$ 26,139 | \$ 1,075 | \$ 3,790 | \$ 357,727 | \$ 210,479 | \$ 227,419 |

Fund # 25
Capital Improvements - Streets

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ - | \$ - | \$ 0 | \$ 0 | \$ 183,960 | \$ 19,159 |
| REVENUE | | | | | | |
| Federal Grant Proceeds | | | \$ 496,945 | \$ 3,055 | \$ - | |
| Donations | | | | | | |
| Interest | | | | 1,151 | | |
| Sale of Fixed Assets | | | | | | |
| Temporary Bond Notes | | | | | | 99,964 |
| Bond Proceeds | | | | 566,559 | | |
| 830 Transfer In from Electric Fund | | | 452,132 | | | |
| TOTAL REVENUE | \$ - | \$ - | \$ 949,077 | \$ 570,765 | \$ - | \$ 99,964 |
| TOTAL RESOURCES AVAILABLE | \$ - | \$ - | \$ 949,077 | \$ 570,765 | \$ 183,960 | \$ 119,123 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 206 Professional Services | \$ - | \$ - | \$ - | \$ (6,357) | \$ - | \$ 33,865 |
| 220 Other Contractual | | | | 15,359 | | 121 |
| 402 Improv Other Than Buildings | | | 949,077 | 3,691 | | |
| Reimb to Street Improv Fund | | | | 65,786 | 3,831 | |
| Reimb to Electric Fund | | | | 291,162 | 160,970 | |
| Reimb to CIP Gen | | | | 12,164 | | |
| Reimb to Bond and Interest | | | | 5,000 | | 19,159 |
| Council Room Project | | | | | | |
| Police Station Project | | | | | | |
| TOTAL EXPENSES | \$ - | \$ - | \$ 949,077 | \$ 386,805 | \$ 164,801 | \$ 53,144 |
| ENDING BALANCE | \$ - | \$ - | \$ 0 | \$ 183,960 | \$ 19,159 | \$ 65,979 |

Fund # 26
Capital Improvements - Sewer

| | <u>2009</u> <u>ACTUAL</u> | <u>2010</u> <u>ACTUAL</u> | <u>2011</u> <u>ACTUAL</u> | <u>2012</u> <u>ACTUAL</u> | <u>2013</u> <u>ACTUAL</u> | <u>2014</u> <u>ACTUAL</u> |
|---------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING CASH BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (301,209) |
| REVENUE | | | | | | |
| Federal Grant Proceeds | | | \$ - | \$ - | \$ - | |
| Transfer In from Sewer | | | | | | |
| SRLF Proceeds | | | | | | 1,030,669 |
| TOTAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,030,669 |
| TOTAL RESOURCES AVAILABLE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 729,460 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 206 Professional Services | \$ - | \$ - | \$ - | \$ - | \$ 92,658 | \$ 112,289 |
| 220 Other Contractual | | | | | | 600 |
| 401 Building & Fixed Equipment | | | | | | 540,354 |
| 402 Improvements Other Than Buildings | | | | | 208,551 | 208,000 |
| Interest | | | | | | 8,088 |
| Vehicles | | | | | | |
| Other Equipment | | | | | | |
| TOTAL EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ 301,209 | \$ 869,331 |
| ENDING BALANCE | \$ - | \$ - | \$ - | \$ - | \$ (301,209) | \$ (139,872) |

Fund # 27

Capital Improvements - Grants/Police Station

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> |
| BEGINNING CASH BALANCE | \$ - | \$ - | \$ 1,180 | \$ 0 | \$ - | \$ 260,005 |
| REVENUE | | | | | | |
| Federal Grant Proceeds | | | \$ 50,432 | \$ - | \$ - | \$ - |
| Transfer In from Library Fund | | | 20,020 | | | |
| Donations | | | | | | 500 |
| Sale of Fixed Assets | | | | | | 40,000 |
| Bond Proceeds | | | | | 590,000 | 600,036 |
| Reimbursed Expenses | | | | | | 3,318 |
| TOTAL REVENUE | \$ - | \$ - | \$ 70,452 | \$ - | \$ 590,000 | \$ 643,854 |
| TOTAL RESOURCES AVAILABLE | \$ - | \$ - | \$ 71,632 | \$ 0 | \$ 590,000 | \$ 903,859 |
| EXPENSES | | | | | | |
| By Object | | | | | | |
| 401 Building & Fixed Equipment | \$ - | \$ - | \$ 71,632 | \$ - | \$ - | \$ - |
| 402 Improvements Other Than Buildings | | | | | | |
| 404 Vehicles | | | | | | |
| 407 Other Equipment | | | | | | |
| Council Room Project | | | | | | |
| Police Station Project | | | | | 329,995 | 51,773 |
| Parking Lot | | | | | | |
| Bond Principal | | | | | | 590,000 |
| Bond Interest | | | | | | 10,036 |
| TOTAL EXPENSES | \$ - | \$ - | \$ 71,632 | \$ - | \$ 329,995 | \$ 651,809 |
| ENDING BALANCE | \$ - | \$ - | \$ 0 | \$ 0 | \$ 260,005 | \$ 252,050 |

Ending Balance Changes for Budgeted Funds
Original - Revised Budget

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Change |
|--------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | |
| 1 General Operating | \$ 24,146 | \$ 11,555 | \$ 112,737 | \$ 54,598 | \$ 55,982 | \$ 30,824 | \$ 111,385 | \$ 202,579 | \$ 234,072 | \$ 209,926 |
| 2 Water | 24,326 | 32,117 | 3,847 | 25,873 | 1,001 | 43,575 | 176,093 | 206,190 | 122,292 | 97,966 |
| 3 Electric | 101,713 | 455,008 | 757,966 | 1,036,152 | 937,413 | 216,891 | 443,463 | 420,357 | 531,865 | 430,152 |
| 4 Employee Benefit | 49,748 | 13,394 | 127 | (21,437) | (23,276) | 28,832 | 52,082 | 20,523 | 107,698 | 57,950 |
| 5 Refuse | 2,685 | 3,285 | 5,006 | 6,024 | 6,472 | 4,725 | 6,252 | 5,511 | 19,986 | 17,301 |
| 6 Library | 4,257 | 3,670 | (21,178) | (9,385) | 25,678 | 91,626 | 115,754 | 98,394 | 102,054 | 97,797 |
| 7 Recreation | 578 | (21,664) | 2,301 | 334 | 1,295 | 714 | 714 | - | 3,268 | 2,690 |
| 9 Industrial Promotion | 26,953 | 20,522 | 31,486 | 33,098 | 45,539 | 48,169 | 61,237 | 35,121 | 49,980 | 23,027 |
| 11 Special Parks & Recreation | 2,164 | 2,185 | 3,853 | 8,689 | 9,296 | 12,692 | 91,073 | 88,221 | 90,822 | 88,658 |
| 12 Street Improvements | 69,903 | 80,084 | 65,903 | 14,074 | 1,000 | 4,662 | 99,272 | 122,076 | 127,186 | 57,283 |
| 13 Bond & Interest | 60,336 | 73,354 | 125,066 | 123,250 | 64,375 | 61,002 | 96,892 | 88,617 | 119,632 | 59,296 |
| 14 Public Safety Equipment | 30,760 | 20,479 | 16,180 | 9,085 | 9,520 | 9,772 | 9,847 | 9,068 | 3,704 | (27,056) |
| 16 Sewer | 113,782 | 297,029 | 386,964 | 449,525 | 429,785 | 361,440 | 335,552 | 383,948 | 357,409 | 243,627 |
| 17 Recreation Employee Benefit | - | - | - | - | - | - | - | - | 422 | 422 |
| 18 Golf Course | 743 | 639 | 27,019 | 26,340 | 34,269 | 3,328 | 4,804 | 26,038 | 6,362 | 5,619 |
| 20 Special 911 Revenue | 12,549 | 11,979 | 11,979 | 11,979 | 9,897 | 9,897 | 9,897 | 9,897 | 9,897 | (2,652) |
| 22 Tourism | 9,272 | 7,629 | 21,635 | 15,013 | 6,225 | 3,723 | 9,423 | 7,979 | 25,564 | 16,292 |
| TOTAL - ALL FUNDS | \$ 533,915 | \$ 1,011,265 | \$ 1,550,891 | \$ 1,783,212 | \$ 1,614,471 | \$ 931,873 | \$ 1,623,739 | \$ 1,724,519 | \$ 1,912,215 | \$ 1,378,300 |



MEMORANDUM

To: Mayor and City Council
From: Don Cawby, City Manager
Re: **Projects & Issues Update**
Date: June 11, 2015

Projects

Sports Complex. “Rain, Rain, Go Away!” We are finally making progress on concrete this week and last, but we are definitely behind schedule thanks to a very wet May. The building is down to a couple of items and should be signed off on by the end of the week. The kitchen equipment to be provided by the City is all here, with the exception of a table, which we will decide on after installation of all other items.

We still plan on sodding with Bermuda grass, but because most of it comes from Oklahoma, we have been delayed by the rain there as well.

Condemnation Demolition. This process has also been slowed by the rain, but we expect it to pick back up this week. We have 2 more structures to bring down and final cleanup and grading of the lots.

Longstanding Nuisances. I wanted to let you know that we are in the process of sending out letters to several local property owners that have had ongoing nuisances for several years. These nuisances have been allowed to exist in the past, but with the new ordinance, we hope to start tackling these issues. Our first step is to ask them to abate the nuisance or provide us with documentation from the City that shows they were given special permission in the past to maintain the nuisance. This will not necessarily allow the nuisance to continue, but it will give us an opportunity to learn the history and figure out a solution to the problem. We have given these owners until the end of June to address the issue, so I would expect that you may hear from some of these owners over the next few weeks.

Issues

Recreation Changeover. I have been in conversations with Supt. French, and hope to have a contract for you to vote on by the end of the month. Right now I am the hold up on this.

Budget. We will begin tackling the budget at the June 25 meeting. I am also projecting that we will need a special budget meeting the 3rd Thursday in July, and possibly on the 5th Thursday, if we don't get done.

Upcoming Meetings/Dates

| | |
|------------|----------------------------------|
| June 17-21 | Jamboree |
| June 25 | City Council Meeting |
| July 9 | City Council Meeting |
| July 16 | Possible Special Budget Workshop |
| July 23 | City Council Meeting |