

OSAWATOMIE CITY COUNCIL

AGENDA

July 12, 2018

6:30 p.m., Memorial Hall

1. Call to order
2. Roll Call
3. Pledge of Allegiance
4. Invocation
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. July 12th Agenda
 - B. Register Report 2018-06
 - C. Payment – JEO Engineering – Electric Generation Project - \$322.50
 - D. Payment – BG Consultants – Phase 2 Main Street - \$145.00
 - E. Payment – CS Cunningham LLC – Utilities Building - \$59,674.73
6. Comments from the Public
 - Citizen participation will be limited to 5 minutes. Stand & be recognized by the Mayor.*
7. Presentations & Proclamations
 - A. Oath of Office – Nuisance Officer Ed Beaudry
 - B. Sam Howell-Eagle Scout Presentation
 - C. 2017 Audit Presentation by Neil Phillips, CPA, of Jarred, Gilmore & Phillips, PA
8. Public Hearings
 - A. Requested Hearing by Heather Poage, 429 Walnut
9. Unfinished Business
10. New Business
 - A. Library Board Appointment – Dixie Madden
 - B. Cross Connection Policy
 - C. Sales Tax Ballot Question Educational Materials
 - D. Trash Contract Review Committee
 - E. 2018 GAAP Waiver
 - F. Emergency Abatement – 337 Walnut Ave
11. Council Report
12. Mayor's Report
13. City Manager & Staff Reports
14. Executive Session – Non-Elected Personnel
15. Other Discussion/Motions
16. Adjourn

BUDGET WORKSHOP – July 19, 2018
NEXT REGULAR MEETING – July, 26, 2018

Register Report 2018-06

Date: 07/10/2018

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City of Osawatomie

BA FIRST OPTION BANK

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Check Num	Check Date	Status	Void/Stop Date	Vendor Num	Vendor Name	Check Description	Amount
FIRST OPTION BANK Checks							
2011	06/01/201	Printed		0324	KMEA	GRDA ELECTRICITY	98,460.31
2012	06/05/201	Printed		0324	KMEA	SPA ELECTRICITY	2,806.88
2013	06/04/201	Printed		0324	KMEA	WAPA ELECTRICITY	7,613.68
2014	06/01/201	Printed		1532	UNITED	HEALTH	37,096.55
2015	06/14/201	Printed		0109	CITY OF	PETTY CASH REIMB	6,420.39
2016	06/25/201	Printed		0304	KANSAS DEPT OF	COMPENSATING	1,275.63
2017	06/25/201	Printed		0304	KANSAS DEPT OF	SALES TAX	962.36
2018	06/25/201	Printed		0304	KANSAS DEPT OF	SALES TAX	9,795.24
51698	05/30/201	Printed		1087	CRAWFORD SALES	BEER	731.95
51699	05/30/201	Printed		0511	MIDWEST	BEER	254.30
51700	05/31/201	Printed		0708	CENTURYLINK	SERVICES	753.23
51701	05/31/201	Printed		0708	CENTURYLINK	LONG DISTANCE	53.07
51702	06/08/201	Printed		3019	BRYANT DYKES	SHUTOFF REIMB	140.00
51703	06/11/201	Printed		0799	MAD SCIENCE	SONIC SOUNDS	407.00
51704	06/13/201	Printed		1078	ACE PEST	JUNE TREATMENT	475.00
51705	06/13/201	Printed		1725	AERO-MOD, INC.	CHAIN SENSOR	322.21
51706	06/13/201	Printed		1044	ALTEC	BOOM WIPES, FIBER	148.08
51707	06/13/201	Printed		0236	AMATEUR SPORTS PROMOTION	CALENDAR	199.00
51708	06/13/201	Printed		2092	ANIXTER, INC.	LIGHTS	1,719.97
51709	06/13/201	Printed		1674	APPLIED MAINTENANCE	REPELLENT, WASP	116.90
51710	06/13/201	Printed		0563	AT&T	RTU	222.67
51711	06/13/201	Printed		0606	BAKER & TAYLOR	BOOKS	1,047.49
51712	06/13/201	Printed		0846	BMI	EVENT LICENSE	7.00
51713	06/13/201	Printed		2182	BORDER STATES	GREEN SEALS OVERCHARGE	1,992.63
51714	06/13/201	Printed		1578	BRADLEY AIR	VENT MOTOR	205.28
51715	06/13/201	Printed		0071	BREWER'S AUTOMOTIVE	MTP 65 BATTERY	127.95
51716	06/13/201	Printed		0803	CHAMPION	CONTAINER	388.83
51717	06/13/201	Void		06/13/2	0109 CITY OF OSAWATOMIE	PETTY CASH REIMB	0.00
51718	06/13/201	Printed		1758	CONRAD FIRE EQUIPMENT, INC.	BOOTS	554.59
51719	06/13/201	Printed		2146	CORE & MAIN LP	PVC	1,349.74
51720	06/13/201	Printed		1775	DELTA DENTAL OF KANSAS, INC.	DENTAL	3,148.04
51721	06/13/201	Printed		1229	DISH NETWORK	SERVICES	114.02
51722	06/13/201	Printed		1274	DONNA & VIOLA'S	SHIRTS BEAUDRY SHIRTS & ETC.	198.88
51723	06/13/201	Printed		3018	DURANOTIC DOOR,	DOOR FRAME, DRYWAYLL, HINGE	995.00
51724	06/13/201	Printed		1297	EMG, INC.	CONSULTING	1,014.17
51725	06/13/201	Printed		1965	EVANGELINE SPECIALTIES, INC.	LEFT TURN SIGN	1,602.50
51726	06/13/201	Printed		0557	EVCO WHOLESALE FOOD CORP.	SAUSAGE,	578.99
51727	06/13/201	Printed		0922	EXLINE, INC	PARTS	212.55
51728	06/13/201	Printed		0299	FAMILY CENTER	TRIMMER	1,105.06
51729	06/13/201	Printed		0837	FELD FIRE	FIRE TRUCK AIR	39,584.00
51730	06/13/201	Printed		0190	FIRST OPTION	METER READING	1,206.05
51731	06/13/201	Printed		1701	FOLEY INDUSTRIES	ENGINE COOLANT	1,327.46
51732	06/13/201	Printed		0967	GALL'S, INC.	BADGE, PATCH	48.42
51733	06/13/201	Printed		0891	GCSAA	2018 MEMBERSHIP DUES-DRAPER	380.00
51734	06/13/201	Printed		1999	GEARZONE	BADGES, LIGHTS	776.69
51735	06/13/201	Printed		0218	W.W. GRAINGER	FAUCET	100.50
51736	06/13/201	Printed		0196	HALL'S BOBCAT	TOP SOIL	36.00
51737	06/13/201	Printed		0230	HANES FLORIST & GREENHOUSE	PLANT	474.00
51738	06/13/201	Printed		1944	HARDING LAW	ATTORNEY FEES-	1,365.00
51739	06/13/201	Printed		1811	HAWKINS, INC.	AQUA HAWK	8,270.26
51740	06/13/201	Printed		3015	HEARTLAND COCA	SODA	200.30
51741	06/13/201	Printed		3022	HUDSON DRIVE LLC	LOTL	600.00

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BA FIRST OPTION BANK

Check Num	Check Date	Status	Void/Stop Date	Vendor Num	Vendor Name	Check Description	Amount
FIRST OPTION BANK Checks							
51742	06/13/201	Printed		1290	JARRED, GILMORE & PHILLIPS,PA	2017 AUDIT	5,000.00
51743	06/13/201	Printed		0243	KANSAS CITY	GRAVE OPENING-MARLENE LEACH	1,785.00
51744	06/13/201	Printed		0300	KANSAS DEPT OF	JTC OIL LEASE	1,000.00
51745	06/13/201	Printed		1161	KANSAS ONE CALL SYSTEM, INC	LOCATES	63.60
51746	06/13/201	Printed		0289	KC BOBCAT	TRACK LOADER AND BUCKET	555.00
51747	06/13/201	Printed		1371	KC GOLF CART	CART RENTAL	500.00
51748	06/13/201	Printed		2191	KIDZONE KANSAS	JAMBOREE GAMES	1,212.50
51749	06/13/201	Printed		1138	KILLOUGH	COLD MIX	980.00
51750	06/13/201	Printed		1468	KINCAID READY MIX	CONCRETE	1,239.38
51751	06/13/201	Printed		1279	LOGAN CONTRACTORS	SAW BLADE	5,100.00
51752	06/13/201	Printed		1012	LOUISBURG FIREFIGHTERS	EXTINGUISHER	228.00
51753	06/13/201	Printed		1749	MICHAEL MALLORY	GREEN AERATION	700.00
51754	06/13/201	Printed		1349	TRAVIS MARVIN	LOTL	2,000.00
51755	06/13/201	Printed		2190	MFA OIL COMPANY	DYED FUEL	2,169.02
51756	06/13/201	Printed		0390	MIAMI COUNTY	HEPATITIS B	130.00
51757	06/13/201	Printed		0388	MIAMI LUMBER INC.	PLYWOOD	28.10
51758	06/13/201	Printed		2179	MID-STATES	DITCH LINER, AB-3,	4,960.86
51759	06/13/201	Printed		2173	MIDWEST TAPE	EBOOK,	24.77
51760	06/13/201	Printed		1878	MIDWEST TURF,	SOLAR	530.00
51761	06/13/201	Printed		2101	NAPA AUTO PARTS	SPARK PLUG	244.82
51762	06/13/201	Printed		0112	NAVRAT'S OFFICE PRODUCTS, INC.	COPY PAPER	199.50
51763	06/13/201	Printed		1244	NPG	BALLOT	235.72
51764	06/13/201	Printed		0043	OFFICE OF THE	BOILER INSPECTION	180.00
51765	06/13/201	Printed		0658	OIL PATCH PUMP & SUPPLY, INC.	BRASS, PVC PIPE	90.59
51766	06/13/201	Printed		0147	OLATHE	FITTINGS	121.31
51767	06/13/201	Printed		2135	PALACE	KEYS, BOLTS, GREASE GUN,	376.49
51768	06/13/201	Printed		3002	PAOLA	FLEA/TICK	62.22
51769	06/13/201	Printed		2159	PREMIER	AUDITORIUM ROOF	1,318.00
51770	06/13/201	Printed		0857	QUILL	FILE FASTENER,	253.56
51771	06/13/201	Printed		1501	R & J TRUCKING	TRUCKING	5,190.10
51772	06/13/201	Printed		0770	RAINBOW BOOK	DVDS/BOOKS	561.32
51773	06/13/201	Printed		3020	RAYNOR GARAGE DOORS OF KC	GARAGE DOOR	320.00
51774	06/13/201	Printed		0532	REEVES	BACKFLOW	559.00
51775	06/13/201	Printed		1880	REINDERS, INC.	HERBICIDE CREDIT	764.84
51776	06/13/201	Printed		1130	REJIS COMMISSION	LEWEB	35.43
51777	06/13/201	Printed		1768	ROMANS OUTDOOR	PLUG, GASKET,	11.10
51778	06/13/201	Printed		0525	RURAL WATER	SERVICE	138.31
51779	06/13/201	Printed		2130	SCARECROW FARM	NUISANCE LAWN LAWN CARE	1,002.00
51780	06/13/201	Printed		1228	SHERWIN	BLUE AND WHITE	775.02
51781	06/13/201	Printed		2108	SIGN LADY	TRUCK DECALS	1,020.00
51782	06/13/201	Printed		1953	SITE ONE	FLOWERS	181.90
51783	06/13/201	Printed		0610	SUDDENLINK COMMUNICATIONS	SERVICE	329.85
51784	06/13/201	Printed		1998	T2 HOLDINGS, LLC	SERVICES	60.00
51785	06/13/201	Printed		0832	TURFWERKS	REPAIR DECODER	721.44
51786	06/13/201	Printed		0616	UNEMPLOYMENT	UNEMPLOYMENT	400.00
51787	06/13/201	Printed		1859	UNITED RENTALS (NORTH AMERICA)	BOOM FORK	3,642.74
51788	06/13/201	Printed		1180	USA BLUE BOOK	CHLORINE	825.08
51789	06/13/201	Printed		1804	USD 367 SPORT & FITNESS ZONE	MEMBERSHIP	40.00
51790	06/13/201	Void	06/13/2	1740	VAN DIEST SUPPLY	SCREW, BED KNIFE	0.00
51791	06/13/201	Printed		0859	VAN WALL	SOCKET KIT	76.20

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Check Num	Check Date	Status	Void/Stop Date	Vendor Num	Vendor Name	Check Description	Amount
FIRST OPTION BANK Checks							
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51793	06/13/201	Printed		0567	VIKING INDUSTRIAL	TOWELS, PLASTIC	264.46
51794	06/13/201	Printed		3021	VOLVIK USA	GOLF BALLS	669.62
51795	06/13/201	Printed		2070	WASTE	MEMORIAL DAY	2,117.44
51796	06/13/201	Printed		1954	WEX BANK	FUEL	5,989.51
51797	06/13/201	Printed		1903	WILSON SPORTING	GLOVE CREDIT	874.05
51798	06/13/201	Printed		0948	WINFIELD	FUNGICIDE	8,646.64
51799	06/13/201	Printed		0901	WINKLER, DOMONEY &	COURT JUDGE	2,060.00
51800	06/13/201	Printed		0682	ZEP SALES &	RUST ARRESTER	91.99
51801	06/14/201	Printed		0109	CITY OF	UTILITIES	21,277.91
51802	06/14/201	Printed		0190	FIRST OPTION	LIBRARY CREDIT	7,669.23
51803	06/14/201	Printed		3023	WOOGE	LOTL	600.00
51804	06/19/201	Printed		1987	6TH STREET AUTO	TRIM AND TIRE	28.00
51805	06/19/201	Printed		1044	ALTEC	POLE SETTING	78.63
51806	06/19/201	Printed		0606	BAKER & TAYLOR	BOOKS	388.08
51807	06/19/201	Printed		0460	BG CONSULTANTS,	CONSULTING	145.00
51808	06/19/201	Printed		0084	C & G MERCHANTS	TOLIET PAPER,	81.60
51809	06/19/201	Printed		0965	CJ FEED & SUPPLY,	BOOTS	129.95
51810	06/19/201	Printed		2041	CONTINENTAL RESEARCH	DOUBLE 6 PAINT	524.50
51811	06/19/201	Printed		2146	CORE & MAIN LP	TUBING	634.90
51812	06/19/201	Printed		1083	CORRECT CARE SOLUTIONS, LLC	INMATE HEALTHCARE	18.00
51813	06/19/201	Printed		0920	DEMCO, INC.	CD BINDER	192.80
51814	06/19/201	Printed		0190	FIRST OPTION	PW CREDIT CARD	569.39
51815	06/19/201	Printed		2193	FRESH START HOME	UPSTAIRS PAINTING	3,500.00
51816	06/19/201	Printed		1999	GEARZONE	MOURNING BANDS	6.25
51817	06/19/201	Printed		1811	HAWKINS, INC.	AQUA HAWK	1,062.00
51818	06/19/201	Printed		3015	HEARTLAND COCA	SODA	775.00
51819	06/19/201	Printed		1898	JEO CONSULTING	CONSULTING	3,170.00
51820	06/19/201	Printed		2039	JIVE	SERVICE	907.33
51821	06/19/201	Printed		1993	KANSAS HEAVY CONSTRUCTION,	PAY APP #3	608,955.93
51822	06/19/201	Printed		1807	BRIAN KING	CITY HALL	100.00
51823	06/19/201	Printed		0917	MARTIN, PRINGLE,	CITY PROSECUTOR	4,881.24
51824	06/19/201	Printed		1945	MIDWEST CARPET CLEANING, INC.	BUFF FLOORS,	600.00
51825	06/19/201	Printed		2102	MIDWEST PUBLIC	INSURANCE	139,333.74
51826	06/19/201	Printed		2119	MIDWEST PUMP & MECHANICAL LLC	PUMP STATION	1,370.00
51827	06/19/201	Printed		2101	NAPA AUTO PARTS	BRAKE PADS	399.35
51828	06/19/201	Printed		0860	N	ATTORNEY FEE	1,450.00
51829	06/19/201	Printed		0646	NORTHEAST KS LIBRARY SYSTEM	DVD/CD ALBUM	57.50
51830	06/19/201	Printed		0658	OIL PATCH PUMP & SUPPLY, INC.	BLACK NIPPLE	42.43
51831	06/19/201	Printed		0518	RICOH AMERICAS	COPIER LEASE	311.30
51832	06/19/201	Void	06/19/2	1480	UNITED IMAGING CONSULTANTS LLC	MEDICAL CARE-CUNNINGHAM	0.00
51833	06/19/201	Printed		0859	VAN WALL	SCREWS/STATIONA	131.31
51834	06/19/201	Printed		2144	VIRGINIA TRANSFORMER	TRANSFORMER	14,150.95
51835	06/19/201	Void	06/27/2	0494	WILSON & COMPANY,	GOLF BALLS	0.00
51836	06/19/201	Printed		0682	ZEP SALES &	WASP AND HORNET	204.99
51837	06/21/201	Printed		3024	MINNESOTA BAIT	FISHING DERBY	50.00
51838	06/26/201	Printed		0511	MIDWEST	BEER	728.50
51839	06/26/201	Printed		1087	CRAWFORD SALES	BEER	819.45
51840	06/26/201	Printed		0328	KANSAS GAS	SERVICES	420.33
51841	06/27/201	Printed		0669	MOON'S	JUNE STORAGE	1,000.00
51842	06/28/201	Printed		1725	AERO-MOD, INC.	BELT PRESS	73.29
51843	06/28/201	Printed		1044	ALTEC	PEDESTAL REPAIR	478.18

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Check Num	Check Date	Status	Void/Stop Date	Vendor Num	Vendor Name	Check Description	Amount
FIRST OPTION BANK Checks							
51844	06/28/201	Printed		1674	APPLIED	FREEZER POPS	134.52
					MAINTENANCE		
51845	06/28/201	Printed		2182	BORDER STATES	WIRE	2,430.73
51846	06/28/201	Printed		1199	BOWES	LEAK FIND,	44.65
					AUTOMOTIVE		
51847	06/28/201	Printed		0071	BREWER'S	TUBE	103.28
					AUTOMOTIVE		
51848	06/28/201	Printed		0084	C & G MERCHANTS	PARADE CANDY	341.60
51849	06/28/201	Printed		0708	CENTURYLINK	LONG DISTANCE	49.91
51850	06/28/201	Printed		0708	CENTURYLINK	RTU	236.56
51851	06/28/201	Printed		1555	CITY ELECTRICAL	WIRE	172.00
					SUPPLY COMPANY		
51852	06/28/201	Printed		1496	CNH CAPITAL	MOWER SLEEVE,	257.82
51853	06/28/201	Printed		1695	COMPUTERS &	HANDHELD	10.00
51854	06/28/201	Printed		3027	CHEYENNE	FACE PAINTING-	75.00
51855	06/28/201	Printed		0557	EVCO WHOLESALE	TENDERLOIN,	457.23
					FOOD CORP.		
51856	06/28/201	Printed		0299	FAMILY CENTER	TRIMMER LINE	668.87
51857	06/28/201	Printed		1701	FOLEY INDUSTRIES	EXCAVATOR	361.79
51858	06/28/201	Printed		2145	GREATLIFE	CONSULTING	833.00
51859	06/28/201	Printed		1811	HAWKINS, INC.	AZONE	631.00
51860	06/28/201	Printed		1898	JEO CONSULTING	CONSULTING	322.50
51861	06/28/201	Printed		0292	KANSAS CITY	SERVICE	2,243.96
					POWER & LIGHT		
51862	06/28/201	Printed		0302	KANSAS DEPT OF	OPERATOR	25.00
					HEALTH & ENVIRO	EXAMINATION-	
51863	06/28/201	Printed		1993	KANSAS HEAVY	PAY APP #4	330,896.38
					CONSTRUCTION,		
51864	06/28/201	Printed		0315	KANSAS STATE	TRAINING FUNDS	1,988.00
51865	06/28/201	Printed		0289	KC BOBCAT	SKID STEER	1,709.40
51866	06/28/201	Printed		1468	KINCAID READY MIX	CONCRETE-8TH	1,078.50
51867	06/28/201	Printed		0100	L & K SERVICES,	MAY REFUSE	41.53
51868	06/28/201	Printed		0350	LOUISBURG FORD	ELECTRONIC	1,789.62
51869	06/28/201	Printed		2082	JENNIFER	COMMUNICATION	1,500.00
51870	06/28/201	Printed		2190	MFA OIL COMPANY	PROPANE	2,900.00
51871	06/28/201	Printed		2190	MFA OIL COMPANY	FUEL	1,897.31
51872	06/28/201	Printed		0390	MIAMI COUNTY	HEPATITIS B	130.00
51873	06/28/201	Printed		0386	MIAMI COUNTY	PRISONER CARE	3,044.08
					SHERIFF'S DEPT		
51874	06/28/201	Printed		0388	MIAMI LUMBER INC.	FIREWORK	381.71
51875	06/28/201	Printed		1945	MIDWEST CARPET	CARPET CLEANING	200.00
					CLEANING, INC.		
51876	06/28/201	Printed		2119	MIDWEST PUMP &	BAR SCREEN	2,500.00
					MECHANICAL LLC		
51877	06/28/201	Printed		2101	NAPA AUTO PARTS	BULB	197.44
51878	06/28/201	Printed		0112	NAVRAT'S OFFICE	COPY PAPER	199.50
					PRODUCTS, INC.		
51879	06/28/201	Printed		0147	OLATHE	PIPE FITTING	33.00
51880	06/28/201	Printed		1762	PACE ANALYTICAL	ANALYTICAL	322.00
					SERVICES, INC.		
51881	06/28/201	Printed		2135	PALACE	COUPLING	359.62
51882	06/28/201	Printed		0789	PAOLA DO IT BEST	WALL PLATE	20.61
51883	06/28/201	Printed		1288	PITNEY BOWES	POSTAGE METER	189.50
51884	06/28/201	Printed		0857	QUILL	STAPLES	49.94
51885	06/28/201	Printed		1501	R & J TRUCKING	TRUCKING	5,570.95
51886	06/28/201	Printed		1880	REINDERS, INC.	PESTICIDE	180.63
51887	06/28/201	Printed		0518	RICOH AMERICAS	COPIES	482.37
51888	06/28/201	Printed		3009	RINZLER GROUP	SERVICE CIRCUIT	10,479.16
51889	06/28/201	Printed		1102	STATE INDUSTRIAL	CLEANER, MAGIC	400.00
51890	06/28/201	Printed		0610	SUDDENLINK	SERVICE	278.67
					COMMUNICATIONS		
51891	06/28/201	Void		06/29/2	1545 SUPERIOR VISION	VISION INSURANCE	0.00
					SERVICES, INC.		
51892	06/28/201	Printed		1475	T & R ELECTRIC	TRANSFORMER	2,879.00
					SUPPLY CO., INC		

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51893	06/28/201	Printed		1998	T2 HOLDINGS, LLC	SERVICES	60.00
51894	06/28/201	Printed		1411	DEBBIE TALLEY	MEMORIAL HALL	375.00
51895	06/28/201	Printed		1480	UNITED IMAGING CONSULTANTS LLC	MEDICAL CARE-	6.62
51896	06/28/201	Printed		2053	UNUM LIFE	LIFE INSURANCE	372.30
51897	06/28/201	Printed		0859	VAN WALL	BEARING, SEAL,	85.72
51898	06/28/201	Printed		0984	VERMEER	VAC TRAILER	40,000.00
51899	06/28/201	Printed		0567	VIKING INDUSTRIAL	BAGS, TOWELS	381.17
51900	06/28/201	Printed		0642	WAL-MART		1,518.55
51901	06/28/201	Printed		2070	WASTE	DROPOFF	1,509.96
51902	06/28/201	Printed		1903	WILSON SPORTING	GOLF BALLS	265.61
51903	06/28/201	Printed		2031	SECURITY BANK OF	TRACTOR LEASE	10,636.96
51905	06/29/201	Printed		1038	JOHN DIXON	SOUND AND STAGE-	2,550.00
				Total Checks: 215	Checks Total (excluding void		1,563,899.61
				Total 215	Bank Total (excluding void		1,563,899.61
				Total 215	Grand Total (excluding void		1,563,899.61

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 same required for each claim.

GO	132,423.85
WTR	39,562.70
EL	212,552.81
EMP BEN	40,616.89
REFUSE	814.01
LIB	7,625.40
INDUS	1,988.71
SP&R	1,374.76
ST. IMP	7,665.78
SAFETY EQUIP	40,604.00
INS PROCEEDS	
SEWER	50,317.31
GOLF	34,496.99
TRSM	8,117.00
CIP - GEN	1,602.50
CIP - ST	940,301.08
CIP - GRANTS	4,916.54
ELEC GEN	38808.64
CAFE 125	
COURT BONDS	48.42
FORFEIT	62.22
TECH	
	<hr/>
	1,563,899.61

Voided Checks

51717	\$	27,698.30
51790	\$	131.31
51832	\$	19.38
51835	\$	265.61
51891	\$	585.49

Total	\$	28,700.09
-------	----	-----------

PAYROLL FOR THE PERIOD 6/8/18

GROSS

101.700101	13354.95	
101.700102	77.72	
102.700101	1887.20	
102.700102	88.46	
103.700101	27572.03	
103.700102	5732.44	
108.700108	0.00	
108.700109	0.00	
103.700112	0.00	
104.700101	1094.40	
104.700102	0.00	
105.700101	4325.12	
105.700102	0.00	
106.700101	0.00	
107.700101	9206.40	
107.700102	103.86	
108.700101	0.00	
109.700101	2048.00	
109.700102	165.75	
111.700101	3638.98	
		69295.31
201.700101	561.49	
201.700102	0.00	
202.700101	2901.96	
202.700102	665.44	
222.700101	3482.88	
222.700102	393.58	8005.35
301.700101	842.24	
301.700102	0.00	
303.700101	2901.96	
303.700102	665.44	
333.700101	9535.52	
333.700102	991.11	
333.700110	858.33	15794.60
11.001.700.101	0.00	
11.001.700.102	0.00	
11.002.700.101	0.00	0.00
8.700101	0.00	
8.700102	0.00	0.00
16.700101	4438.61	
16.700102	69.24	4507.85
18.700101	7000.20	
18.700102	0.00	7000.20

104603.31

SOCIAL SECURITY REPORT 6/8/18

4.700103	4,660.05	5,434.19
201.700103	40.69	
202.700103	235.65	
222.700103	265.36	541.70
301.700103	61.03	
303.700103	235.65	
333.700103	791.35	1088.03
6.700103	268.08	
11.700103	0.00	
8.700103	0.00	
16.700103	316.14	
18.700103	506.06	
TOTAL	7,380.06	
EMPLOYEE SHARE	<u>7,390.60</u>	
PAYROLL TOTAL	14,770.66	

FEDERAL	7949.18
EMPLOYEE FICA	7390.60
SUBTOTAL	15339.78
CITY FICA	7380.06
TOTAL	22719.84

SOCIAL SECURITY REPORT 6/22/18

4.700103	5,246.79	6,123.24
201.700103	40.69	
202.700103	266.69	
222.700103	337.45	644.83
301.700103	61.03	
303.700103	266.69	
333.700103	835.53	1163.25
6.700103	296.45	
11.700103	0.00	
8.700103	0.00	
16.700103	215.18	
18.700103	<u>580.00</u>	
TOTAL	8,146.50	
EMPLOYEE SHARE	<u>8,157.26</u>	
PAYROLL TOTAL	16,303.76	

FEDERAL	8355.65
EMPLOYEE FICA	8157.26
SUBTOTAL	16512.91
CITY FICA	8146.5
TOTAL	24659.41

PAYROLL FOR THE PERIOD 6/22/18

GROSS

101.700101	15403.83	
101.700102	68.61	
102.700101	1922.20	
102.700102	0.00	
103.700101	27596.36	
103.700102	4132.27	
108.700108	340.00	
108.700109	3510.00	
103.700112	0.00	
104.700101	1094.40	
104.700102	0.00	
105.700101	4883.13	
105.700102	0.00	
106.700101	0.00	
107.700101	10887.15	
107.700102	0.00	
108.700101	610.00	
109.700101	1360.00	
109.700102	0.00	
111.700101	4009.73	
		75817.68
201.700101	561.49	
201.700102	0.00	
202.700101	2838.00	
202.700102	1127.97	
222.700101	4040.89	
222.700102	786.24	9354.59
301.700101	842.24	
301.700102	0.00	
303.700101	2838.00	
303.700102	1127.97	
333.700101	9299.01	
333.700102	1766.34	
333.700110	858.33	16731.89
11.001.700.101	0.00	
11.001.700.102	0.00	
11.002.700.101	0.00	0.00
8.700101	0.00	
8.700102	0.00	0.00
16.700101	4752.61	
16.700102	0.00	4752.61
18.700101	7966.85	
18.700102	0.00	7966.85

114623.62

K.P.E.R.S. FOR THE MONTH OF JUNE 2018

4.700104	12,717.27	41,003.57	
201.700104		105.44	
202.700104		707.39	
222.700104		817.29	1630.12
301.700104		158.18	
303.700104		707.39	
333.700104		2188.67	3054.24
6.700104		718.21	
11.700104		0.00	
8.700104		0.00	
16.700104		651.70	
18.700104		<u>600.95</u>	

TOTAL CITY SHARE 18,053.33 (a)

EMPLOYEE SHARE:

06/08/18	5,516.59
01/00/00	0.00
06/22/18	5,722.85

GRAND TOTAL 29,292.77 + Life 110.68 = 29,403.45 (b)

Ser Purch	6/8	0.00
	1/0	0.00
	6/22	0.00

Employer

6/8	8,702.49	
1/0	0.00	394.54
6/22	8,956.30	
	<u>18,053.33</u>	(a)

<u>Bank</u>			
6/8	8,702.49	LIFE	110.68
	5,516.59		
	<u>0.00</u>	W.A.R.	8-Jun 705.36
	14,219.08		0-Jan 0
			<u>22-Jun 705.36</u>
			1,410.72
1/0	0.00	6/22	8,956.30
	0.00		5,722.85
	<u>0.00</u>		<u>0.00</u>
	0.00		14,679.15

Employee

6/8	5,516.59
1/0	0.00
6/22	5,722.85
Life Ins.	110.68
	<u>11,350.12</u>
	29,403.45 (b)



Invoice

June 21, 2018
 Project No: R141554.03
 Invoice No: 103572
 Invoice Amount: 322.50

City of Osawatomie
 439 Main Street
 PO Box 37
 Osawatomie, KS 66064

Project Manager Matt Kalin
 Project R141554.03 Osawatomie 12 MW Generation Capacity Improvements
Professional Services through June 15, 2018

	Contract Amount	Percent Complete	Billed-to-Date	Previous Billing	Current Billing
Lump Sum Phase(s)					
Preliminary Design	\$138,250.00	100 %	\$138,250.00	\$138,250.00	0.00
Final Design	\$47,040.00	100 %	\$47,040.00	\$47,040.00	0.00
Bidding & Negotiation	\$16,100.00	100 %	\$16,100.00	\$16,100.00	0.00
Construction Services	\$65,340.00	100 %	\$65,340.00	\$65,340.00	0.00
Post Construction	\$6,400.00	0 %	0.00	0.00	0.00
Hourly to a Maximum Phase(s)					
Add'l Construction Services	\$23,190.00		\$22,843.00	\$22,520.50	\$322.50
Add'l RPR Services	\$4,810.00		\$3,947.50	\$3,947.50	0.00
RPR Services	\$43,680.00		\$43,680.00	\$43,680.00	0.00
Total	\$344,810.00		\$337,200.50	\$336,878.00	\$322.50
Total Amount Due Upon Receipt					\$322.50

Outstanding Invoices

Number	Date	Balance
102962	5/23/2018	3,170.00
Total		3,170.00

July 9, 2018

City of Osawatomie
 Don Cawby
 PO Box 37
 Osawatomie, KS 66064

Re: Main Street Improvements (7th Street to 12th Street)
 Engineering Services Billing
 15-1493L

-----Invoice for Consulting Services-----

This invoice is for services which were performed including **June** time:

Design Services - Street System Improvements

<u>Task</u>	<u>Lump Sum Amount</u>	<u>Completion Progress</u>	<u>June Total</u>
1. Study and Report	\$0.00	N/A	\$0.00
3a. Preliminary Design	\$35,250.00	100.0%	\$35,250.00
3b. Final Design Submittal	\$23,500.00	100.0%	\$23,500.00
3c. Final Design Review	\$23,500.00	100%	\$23,500.00
3d. Field Check	\$11,750.00	100%	\$11,750.00
3e. Final Revisions	\$17,625.00	100%	\$17,625.00
3f. Design Completion	\$5,875.00	100.0%	\$5,875.00
3g. Amend 1	\$19,750.00	100.0%	\$19,750.00
		Subtotal Work Completed	\$137,250.00
		Subtotal Billings to Date:	\$137,250.00
		Subtotal Amount Due:	\$0.00
		Subtotal Contract Amount:	\$137,250.00

Bidding and Construction Phase Additional Services

	<u>Hours/Miles</u>	<u>Rate per Hour/Mile</u>	<u>June Total</u>
Project Engineer	1	\$145.00	\$145.00
Design Engineer	0	\$95.00	\$0.00
Mileage	0	\$0.580	\$0.00
		Subtotal Due:	\$145.00
		Total Completed to date:	\$24,784.68
		Prior Billings to Date:	\$24,639.68
		Total Contract Amount	\$35,000.00

Construction Observation (CO)

	<u>Hours/Miles</u>	<u>Rate per Hour/Mile</u>	<u>June Total</u>
Resident Construction Observation	0	\$82.00	\$0.00
Resident Engineer Observation	0	\$95.00	\$0.00
Mileage	0	\$0.560	\$0.00
Equipment	0	\$600.00	\$0.00
		Subtotal CO Due:	\$0.00
		Total CO Completed to date:	\$0.00
		Prior CO Billings to Date:	\$0.00
		Total Contract Amount:	\$88,000.00

Total Amount Due this Billing \$145.00

Sincerely,

BG CONSULTANTS, INC.



Brian P. Kingsley, P.E.
 Principal

CS Cunningham LLC

841 S. Poplar
Ottawa, KS 66067

Invoice

Date	Invoice #
7/5/2018	261

Bill To
City of Osawatomie 439 Main Street Osawatomie, KS 66064

P.O. No.	Terms	Project

Item	Description	Est Amt	Prior Amt	Prior %	Qty	U/M	Rate	Curr %	Total %	Amount
6" Floor	6" Floor: Clean rock base with #4 rebar on 2' centers poured, 10 mil polly with 4000psi concrete. Material and labor included.	43125.00	12937.50	30.00%	5,250		5.75	70.00%	100.00%	30187.50
overhead	Overhead and profit	22623.38	9,049.35	40.00%	22623.375		0.10	10.00%	50.00%	2,262.34
	~~~~ CHANGE ORDER ~~~~ ~~~~ April 13, 2018 > Added 1 Building Cost. (+\$0.00) > Added 1 12 Doors & Trim. (+\$16,800.00) > Decreased price of 04 Concrete from \$8,500.00 to \$0.00. Changed description of 04 Concrete. (-\$8,500.00) > Decreased price of Insurance from \$9,460.60 to \$0.00. Changed description of Insurance. (-\$9,460.60) ~~~~~ ~~~~									

<b>Total</b>							\$32,449.84			
<b>Payments/Credits</b>							\$0.00			
<b>Balance Due</b>							\$32,449.84			

CS Cunningham LLC

841 S. Poplar  
Ottawa, KS 66067

# Invoice

Date	Invoice #
7/5/2018	260

Bill To
City of Osawatomie 439 Main Street Osawatomie, KS 66064

P.O. No.	Terms	Project

Item	Description	Est Amt	Prior Amt	Prior %	Qty	U/M	Rate	Curr %	Total %	Amount
12" Fro...	12" wide by 36" deep continuous footing. Includes excavation, #4 rebar on 2' centers each way, 4000psi concrete, 2" foam board and associated labor.	16446.50	4,933.95	30.00%	259		44.45	70.00%	100.00%	11512.55
Pier	Concrete Pier includes excavation of pier, rebar cage for reinforcement, concrete, and all labor.	4,500.00	1,350.00	30.00%	7		450.00	70.00%	100.00%	3,150.00
04 Conc...	Concrete tie beams	4,500.00	1,350.00	30.00%	126		25.00	70.00%	100.00%	3,150.00
overhead	Overhead and profit	22623.38	6,787.01	30.00%	22623.375		0.10	10.00%	40.00%	2,262.34
	~~~~~ CHANGE ORDER ~~~~~ April 13, 2018 > Added 1 Building Cost. (+\$0.00) > Added 1 12 Doors & Trim. (+\$16,800.00) > Decreased price of 04 Concrete from \$8,500.00 to \$0.00. Changed description of 04 Concrete. (-\$8,500.00) > Decreased price of Insurance from \$9,460.60 to \$0.00. Changed description of Insurance. (-\$9,460.60) ~~~~~ ~~~~~									

Total							\$20,074.89			
Payments/Credits							\$0.00			
Balance Due							\$20,074.89			

CS Cunningham LLC

841 S. Poplar
Ottawa, KS 66067

Invoice

Date	Invoice #
7/5/2018	259

Bill To
City of Osawatomie 439 Main Street Osawatomie, KS 66064

P.O. No.	Terms	Project

Item	Description	Est Amt	Prior Amt	Prior %	Qty	U/M	Rate	Curr %	Total %	Amount
04 Conc...	Install approximately 65' of concrete trench drain with a 1-1/2" bar grate.	7,150.00			1		7,150.00	100.00%	100.00%	7,150.00

Total							\$7,150.00			
Payments/Credits							\$0.00			
Balance Due							\$7,150.00			



OATH OF OFFICE
(Authorized by K.S.A. 75-4308)

STATE OF KANSAS }
MIAMI COUNTY } S.S.

I, **Ed Beaudry**, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Kansas and faithfully discharge the duties of **Nuisance Officer**.

Ed Beaudry

Subscribed and sworn to before me this 12th day of July, 2018.

Tammy Seamands, City Clerk

(SEAL)

CITY OF OSAWATOMIE



439 Main Street
P.O. Box 37
Osawatomie, Kansas 66064

913.755.2146 (p)
913.755.4146 (f)
ozcity@osawatomieks.org
www.osawatomieks.org

L. Mark Govea, Mayor

July 3, 2018

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 the City of Osawatomie, Kansas, which comprise the aggregate cash and unencumbered cash balance of the funds of City of Osawatomie, as of December 31, 2017, and the aggregate cash received and expenditures paid of such funds 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 July 3, 2018, 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 November 2, 2017, 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 or the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.

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

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - 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.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statement and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - 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.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statement communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statement.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

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

financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- 24) We have identified and disclosed to you all instances, 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.
- 25) 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.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statement, related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statement, related notes and schedule of expenditures of federal awards.
- 28) 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.
- 29) 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.
- 30) The financial statement properly classifies all funds and activities.
- 31) 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.
- 32) Receipts are appropriately classified in the financial statement in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.
- 33) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 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, regulatory basis:
 - a) We acknowledge our responsibility for presenting the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis in accordance with the Kansas Municipal Audit and Accounting Guide, and we believe the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis, including its form and content, is fairly presented in accordance with the Kansas Municipal Audit and Accounting Guide. The methods of measurement and presentation of the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis, have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the Summary of Expenditures – actual and budget, regulatory basis (budgeted funds only), Schedule of Receipts and Expenditures – actual and budget for each individual fund, regulatory basis, and Schedule of Receipts and Disbursements – agency funds, regulatory basis, is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the

supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

Signed: _____

Title: Mayor

Signed: _____

Title: City Clerk

Signed: _____

Title: City Manager

Signed: _____

Title: City Treasurer

CITY OF OSAWATOMIE, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2017

CITY OF OSAWATOMIE, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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 the City of Osawatomie, Kansas, as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Osawatomie 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, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Osawatomie, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Osawatomie, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated July 7, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 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://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to

the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

July 3, 2018
Chanute, Kansas

CITY OF OSAWATOMIE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add		Cash Balance December 31, 2017
					Encumbrances and Accounts Payable	Cash Balance December 31, 2017	
General Fund	\$ 427,561.07	\$ 2,462,510.31	\$ 2,530,656.87	\$ 359,414.51	\$ 98,118.38	\$	\$ 457,532.89
Special Purpose Funds:							
Industrial	70,912.74	235,202.77	214,445.78	91,669.73	-		91,669.73
Library	108,330.36	43,938.69	9,349.35	142,919.70	3,223.85		146,143.55
Recreation	-	1.06	1.06	-	-		-
Recreation Employee Benefits	-	0.13	0.13	-	-		-
Employee Benefits	83,598.31	817,973.46	734,278.34	167,293.43	-		167,293.43
Special Parks and Recreation	100,083.71	26,316.26	44,061.94	82,338.03	-		82,338.03
Tourism	36,461.62	50,377.06	51,066.44	35,772.24	1,057.72		36,829.96
911	9,897.41	-	-	9,897.41	-		9,897.41
Street Improvement	148,183.62	119,818.04	83,058.42	184,943.24	199.98		185,143.22
Golf Course	1,399.35	304,221.73	294,585.60	11,035.48	4,219.94		15,255.42
Capital Improvements General	138,538.56	130,000.00	135,892.59	132,645.97	7,299.90		139,945.87
Capital Improvements Sewer	4,000.00	-	-	4,000.00	-		4,000.00
Capital Improvements Street	116,593.98	1,659,450.00	45,420.66	1,730,623.32	195.00		1,730,818.32
Capital Improvements Grant	74,142.13	272,306.00	77,425.00	269,023.13	-		269,023.13
Public Safety Equipment	15,083.11	116,225.08	108,865.68	22,442.51	628.86		23,071.37
Capital Project Funds:							
Electric Generation Bond Account	3,029,841.11	17,000.75	2,095,207.06	951,634.80	278,780.53		1,230,415.33
Bond and Interest Fund:							
General Obligation Bond and Interest	202,541.60	791,374.01	800,019.33	193,896.28	-		193,896.28
Business Funds:							
Electric Utility	404,888.43	3,662,469.72	3,745,170.29	322,187.86	194,495.20		516,683.06
Electric Utility Debt Service	147,865.81	435,725.04	433,601.25	149,989.60	-		149,989.60
Water Utility	243,189.12	903,284.00	932,007.08	214,466.04	34,381.96		248,848.00
Refuse Utility	7,759.60	403,131.61	397,073.62	13,817.59	32,836.76		46,654.35
Sewer Utility	153,252.78	904,346.98	834,739.39	222,860.37	12,220.28		235,080.65
Total Reporting Entity (Excluding Agency Funds)	\$ 5,524,124.42	\$ 13,355,672.70	\$ 13,566,925.88	\$ 5,312,871.24	\$ 667,658.36	\$	\$ 5,980,529.60

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, 2017

Total Cash to be accounted for:	\$	5,980,529.60
Composition of Cash:		
Cash on Hand	\$	800.00
Checking Accounts:		
Operating Account		425,369.40
Cash Flow Account		2,174,183.59
Petty Cash		2,000.00
Grant Account.....		269,023.13
Street & Sewer Project.....		1,734,623.32
ADSAP		7,401.00
Municipal Court		15,251.54
Police Forfeitures.....		1,918.17
PayPal Donations Account.....		0.01
Cafeteria 125 Checking.....		62,520.36
USDA Loan Checking.....		-
Investments:		
Kansas Municipal Investment Pool.....		951,632.22
Certificates of Deposit		435,798.57
		6,080,521.31
Total Reporting Entity		6,080,521.31
Agency Funds Per Schedule 3		(99,991.71)
		5,980,529.60
Total Reporting Entity (Excluding Agency Funds)	\$	5,980,529.60

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

CITY OF OSAWATOMIE, KANSAS

Notes to the Financial Statement
December 31, 2017

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 2017:

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, 2017 the City amended the Public Safety Equipment Fund, the Industrial Fund and the Special Parks and Recreation Fund.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

- Capital Improvements General Fund
- Capital Improvements Sewer Fund
- Capital Improvements Water Fund
- Capital Improvements Street Fund
- Capital Improvements Grant Fund

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 compliance with Kansas cash laws at December 31, 2017. As shown in Schedule 1, the City was in compliance with the budget laws of Kansas.

Compliance with Revenue Bond Covenants

The City is required, under the ordinances on Revenue Bond Issues, to maintain in its Business Funds certain restricted accounts. The ordinances provide that the following reserve accounts be set up in amounts described below:

<u>RESERVE ACCOUNTS</u>	<u>REQUIRED AMOUNT</u>	<u>ACTUAL AMOUNT</u>
Principal and Interest Account for Electric Revenue Bonds Series 2015 – requires transfers Monthly of 1/12 of next maturing interest and 1/12 of next maturing principal.	\$ 111,787.50	\$ 147,868.81

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

The City agrees to fix, establish, maintain and collect such rates, fees or charges for Electric Utility service which will be sufficient to enable the City to have, in each fiscal year, Net Revenues in an amount that will not be less than 125% of the Debt Service Requirements required to be paid by the City during that fiscal year on all System revenue bonds at the time outstanding. Net income is defined as gross income less operating expenses, but before any transfers, depreciation and capital expense. For the year ended December 31, 2017, the City had net revenues available for debt service of \$975,988.42, which is 225.09%. The loan agreement defines net revenues available for debt service to be revenues, less ordinary and necessary expenses of operating the system, but not including charges for interest and principal paid on the loan, or charges for depreciation. Therefore, this amount consists of receipts over expenditures, less debt service expenditures and capital outlay. Capital outlay is not considered to be an ordinary expense.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2017, 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	\$ 951,632.22	\$ 951,632.22	\$ - -	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.

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, 2017, 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, 2017.

3. DEPOSITS AND INVESTMENTS (Continued)

Deposits: At year-end, the City's carrying amount of deposits was \$5,128,089.09 and the bank balance was \$3,757,382.85. The bank balance was held by one banks resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance and \$3,257,382.85 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, 2017, the City has invested \$951,632.22 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, 2017, 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 2017-1 Temporary	2.25%	12/12/2017	\$ 1,650,000.00	6/15/2019	\$ -	\$ 1,650,000.00	\$ -	\$ 1,650,000.00	\$ -
Paid by Tax Levies and Utility Receipts:									
Series 2016A - Refunding	2.00-4.00%	5/19/2016	8,145,000.00	9/1/2045	8,145,000.00	-	(200,000.00)	7,945,000.00	310,669.33
Paid by Utility Receipts:									
Series 2012A - Refunding	2.00-4.70%	5/1/2012	2,810,000.00	9/1/2027	1,270,000.00	-	(260,000.00)	1,010,000.00	28,400.00
Revenue Bonds									
Paid by Utility Receipts:									
Series 2015 - Electric	3.50%	12/14/2015	6,095,000.00	9/1/2035	5,960,000.00	-	(225,000.00)	5,735,000.00	208,600.00
State Revolving Loans									
KDHE No. 1961-01									
Capital Leases									
Golf Course Irrigation	3.25%	11/26/2006	195,525.75	10/1/2021	1,259,555.48	-	(4,385.39)	1,255,170.09	35,614.61
Street Sweeper	3.10%	12/23/2013	95,250.00	12/1/2017	78,586.44	-	(14,687.86)	63,898.58	2,602.46
Case Tractor & Bush Hog	2.50%	7/6/2015	76,261.00	7/6/2023	24,893.88	-	(24,893.88)	-	424.36
Grocery Store Equipment	2.95%	9/26/2017	150,000.00	10/1/2018	67,535.79	-	(8,948.57)	58,587.22	1,971.43
Slayman Property	0.00%	1/24/2017	130,000.00	1/24/2018	-	150,000.00	-	150,000.00	-
					-	130,000.00	(50,000.00)	80,000.00	-
Total Contractual Indebtedness					\$ 16,805,571.59	\$ 1,930,000.00	\$ (787,915.70)	\$ 17,947,655.89	\$ 588,282.19

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:

Principal Issue	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2037	2038-2042	2043-2045	Total
General Obligation Bonds											
Paid by Tax Levies:											
Series 20014-1 Temporary \$	-	\$ 1,650,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000.00
Paid by Tax Levies and Utility Receipts:											
Series 2016A	290,000.00	350,000.00	360,000.00	370,000.00	380,000.00	2,070,000.00	1,560,000.00	1,380,000.00	700,000.00	485,000.00	7,945,000.00
Paid by Utility Receipts:											
Series 2012A	270,000.00	230,000.00	90,000.00	95,000.00	95,000.00	230,000.00	-	-	-	-	1,010,000.00
Revenue Bonds											
Series 2015	235,000.00	240,000.00	250,000.00	260,000.00	270,000.00	1,495,000.00	1,770,000.00	1,215,000.00	-	-	5,735,000.00
State Revolving Loans											
KDHE No. 1961-01	54,864.13	56,427.77	58,035.96	101,134.63	104,016.99	566,278.82	314,411.79	-	-	-	1,255,170.09
Capital Leases											
Golf Course Irrigation	15,187.49	15,687.94	16,201.91	16,821.24	-	-	-	-	-	-	63,898.58
Case Tractor & Bush Hog	9,172.28	9,401.59	9,633.89	9,877.47	10,124.41	10,377.58	-	-	-	-	58,587.22
Grocery Store Equipment	150,000.00	-	-	-	-	-	-	-	-	-	150,000.00
Slayman Property	80,000.00	-	-	-	-	-	-	-	-	-	80,000.00
Total Principal Payments	1,104,223.90	2,551,517.30	783,871.76	852,833.34	859,141.40	4,371,656.40	3,644,411.79	2,595,000.00	700,000.00	485,000.00	17,947,655.89
Interest											
General Obligation Bonds											
Paid by Tax Levies:											
Series 20014-1 Temporary	-	55,687.50	-	-	-	-	-	-	-	-	55,687.50
Paid by Tax Levies and Utility Receipts:											
Series 2016A	238,080.00	232,280.00	225,280.00	218,080.00	210,690.00	876,850.00	583,300.00	358,870.00	183,000.00	39,400.00	3,165,830.00
Series 2012A	23,200.00	17,800.00	13,200.00	11,175.00	9,037.50	19,500.00	-	-	-	-	93,912.50
Revenue Bonds											
Series 2015	200,725.00	192,500.00	184,100.00	175,350.00	166,250.00	612,425.00	402,850.00	86,100.00	-	-	2,020,300.00
State Revolving Loans											
KDHE No. 1961-01	35,135.87	33,572.23	31,964.04	30,018.83	27,136.47	89,488.48	13,471.95	-	-	-	260,787.87
Capital Leases											
Golf Course Irrigation	2,102.83	1,602.38	1,088.41	469.08	-	-	-	-	-	-	5,262.70
Case Tractor & Bush Hog	1,464.68	1,235.37	1,003.07	759.49	512.55	259.44	-	-	-	-	5,234.60
Grocery Store Equipment	4,547.92	-	-	-	-	-	-	-	-	-	4,547.92
Total Interest Payments	505,256.30	534,677.48	456,635.52	435,852.40	413,626.52	1,598,522.92	999,621.95	444,970.00	183,000.00	39,400.00	5,611,563.09
Total Principal and Interest	\$ 1,609,480.20	\$ 3,086,194.78	\$ 1,240,507.28	\$ 1,288,685.74	\$ 1,272,767.92	\$ 5,970,179.32	\$ 4,644,033.74	\$ 3,039,970.00	\$ 883,000.00	\$ 524,400.00	\$ 23,559,218.98

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>
2018	\$ 17,290.32
2019	17,290.32
2020	17,290.32
2021	<u>17,290.32</u>
	69,161.28
Less imputed interest	<u>(5,262.70)</u>
Net Present Value of Minimum	
Lease Payments	63,898.58
Less: Current Maturities	<u>(15,187.49)</u>
Long-Term Capital Lease Obligations	<u>\$ 48,711.09</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a 2015 Case Tractor and Bush Hog. Payments are made yearly, including interest at approximately 2.50%. Final maturity of the lease is July 6, 2023. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 10,636.96
2019	10,636.96
2020	10,636.96
2021	10,636.96
2022	10,636.96
2023	<u>10,636.96</u>
	63,821.82
Less imputed interest	<u>(5,234.60)</u>
Net Present Value of Minimum	
Lease Payments	58,587.22
Less: Current Maturities	<u>(9,172.28)</u>
Long-Term Capital Lease Obligations	<u>\$ 49,414.94</u>

The City has entered into a capital lease agreement in order to finance the acquisition of Grocery Store Equipment. Payments are made twice a year, including interest at approximately 2.95%. Final maturity of the lease is October 1, 2018. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 154,547.92
Less imputed interest	<u>(4,547.92)</u>
Net Present Value of Minimum	
Lease Payments	150,000.00
Less: Current Maturities	<u>(150,000.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

5. CAPITAL LEASE OBLIGATIONS (Continued)

The City has entered into a capital lease agreement in order to finance the acquisition of the Slayman Property. The City paid a down payment of \$50,000.00 at the date of the signing of the lease agreement and will make a rent payment of \$40,000.00 one year from the date of signing at 0.00% interest. Final maturity of the lease is January 24, 2018, at which time the City has the option to purchase the property for a payment of \$40,000.00. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 80,000.00
Less imputed interest	(0.00)
Net Present Value of Minimum	
Lease Payments	80,000.00
Less: Current Maturities	(80,000.00)
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

6. OPERATING LEASES

As of December 31, 2017 the City has entered into a number of operating leases for equipment. Rent expense for the year ended December 31, 2017, was \$20,853.46. Under the current lease agreements, the future minimum rental payments are as follows:

2018	\$ 4,531.80
2019	2,566.34
2020	1,162.44
2021	1,715.44

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2016. Effective January 1, 2016, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas

7. DEFINED BENEFIT PENSION PLAN (Continued)

law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium until September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$197,741.32 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, The City's proportionate share of the collective net pension liability reported by KPERS was \$1,876,445.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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 12/31/17</u>	<u>ESTIMATED COMPLETION</u>
Electric Generation Project	\$ 5,942,990.00	\$ 5,197,465.75	2018
Main Street Phase II	2,228,290.00	45,420.66	2018

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

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.

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

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 was \$184,495.03 and compensatory time was \$31,884.72. 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, 2012, 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, 2017 was \$689.64, with no future obligations.

10. 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

10. RISK MANAGEMENT (Continued)

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.

11. CONCENTRATION OF RISK

The City provides water to two rural water districts. During 2017, sales to Miami County Rural Water District No. 1 accounted for 5.84% of the water sold and sales to Miami County Rural Water District No. 3 accounted for 26.23% 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.

12. 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	\$ 353,189.00
Water Utility	General	K.S.A. 12-825d	132,169.00
Sewer Utility	General	K.S.A. 12-825d	126,786.00
Recreation	Special Parks and Recreation	K.S.A. 79-2958	1.06
Recreation Employee			
Employee Benefits	Employee Benefits	K.S.A. 12-16,102	0.13
Electric Utility	Employee Benefits	K.S.A. 12-16,102	105,034.00
Sewer Utility	Employee Benefits	K.S.A. 12-16,102	38,105.00
Water Utility	Employee Benefits	K.S.A. 12-16,102	60,826.00
Electric Utility	Special Parks and Recreation	K.S.A. 12-825d	20,000.00
Electric Utility	Tourism	K.S.A. 12-825d	10,000.00
Electric Utility	Golf Course	K.S.A. 12-825d	70,000.00
Electric Utility	Capital Improvements		
	General	K.S.A. 12-825d	130,000.00
Electric Utility	Public Safety Equipment	K.S.A. 12-825d	60,000.00
Electric Utility	Electric Utility Debt		
	Service	K.S.A. 13-1270	435,725.04
Sewer Utility	General Obligation		
	Bond and Interest	K.S.A. 13-1270	322,500.00
Water Utility	General Obligation		
	Bond and Interest	K.S.A. 13-1270	126,000.00

13. SUBSEQUENT EVENTS

There were no subsequent events requiring recognition in the financial statement. However, the City Council has approved the lease purchase of a fire truck and enterprise software in the amount of \$515,000.00 plus any financing costs.

SUPPLEMENTARY INFORMATION

Schedule 1

CITY OF OSAWATOMIE, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2017

Funds	Certified Budget	Adjustments for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Qualifying Budget Credits	Budget Credits		Charged to Current Year Budget		
	\$	\$	\$	\$	\$	\$	\$
General Fund	2,638,308.00	8,979.85	2,647,287.85	2,530,656.87	(116,630.98)		
Special Purpose Funds:							
Industrial Library	228,138.00	-	228,138.00	214,445.78	(13,692.22)		
Recreation	114,000.00	-	114,000.00	9,349.35	(104,650.65)		
Recreation Employee Benefits	2,000.00	-	2,000.00	1.06	(1,998.94)		
Employee Benefits	1,000.00	-	1,000.00	0.13	(999.87)		
Special Parks and Recreation	825,610.00	-	825,610.00	734,278.34	(91,331.66)		
Tourism	90,290.00	-	90,290.00	44,061.94	(46,228.06)		
911	85,350.00	-	85,350.00	51,066.44	(34,283.56)		
Street Improvement	9,897.00	-	9,897.00	-	(9,897.00)		
Golf Course	157,980.00	-	157,980.00	83,058.42	(74,921.58)		
Public Safety Equipment	313,946.00	-	313,946.00	294,585.60	(19,360.40)		
Bond and Interest Fund:	117,063.00	-	117,063.00	108,865.68	(8,197.32)		
General Obligation Bond and Interest	939,069.00	-	939,069.00	800,019.33	(139,049.67)		
Business Funds:							
Electric Utility	4,223,752.00	18,177.03	4,241,929.03	3,745,170.29	(496,758.74)		
Electric Utility Debt Service	443,600.00	-	443,600.00	433,601.25	(9,998.75)		
Water Utility	989,601.00	-	989,601.00	932,007.08	(57,593.92)		
Refuse Utility	431,500.00	-	431,500.00	397,073.62	(34,426.38)		
Sewer Utility	979,430.00	-	979,430.00	834,739.39	(144,690.61)		

CITY OF OSAWATOMIE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 525,188.83	\$ 582,699.05	\$ 619,897.00	\$ (37,197.95)
Delinquent Tax	22,938.34	40,117.46	16,000.00	24,117.46
Motor Vehicle Tax	58,857.74	61,368.63	57,255.00	4,113.63
Recreational Vehicle Tax	819.29	949.52	834.00	115.52
16/20M Vehicle Tax	-	-	340.00	(340.00)
Commercial Vehicle Tax	969.37	713.01	676.00	37.01
Watercraft Tax	-	-	93.00	(93.00)
Special Assessments	1,950.00	500.00	-	500.00
Sales Tax	708,487.40	720,843.55	705,000.00	15,843.55
Franchise Taxes	107,415.60	110,393.43	119,600.00	(9,206.57)
Intergovernmental				
Local Alcoholic Liquor Tax	3,008.11	3,505.41	2,725.00	780.41
Grant Proceeds	108,434.07	44,573.34	69,990.00	(25,416.66)
Licenses and Permits	23,672.47	24,076.41	17,905.00	6,171.41
Charges for Services				
State Training Funds	-	11,815.00	-	11,815.00
Sale of Cemetery Lots	6,875.00	10,270.00	53,900.00	(43,630.00)
Cemetery Charges	19,435.00	23,485.00	-	23,485.00
Auditorium Rent	3,265.00	3,065.00	-	3,065.00
Memorial Hall Rent	3,670.00	5,242.50	-	5,242.50
Swimming Pool Fees	-	-	-	-
Animal Control	9,903.00	4,987.00	-	4,987.00
Drug Screening	960.00	440.00	-	440.00
Probation	-	1,975.00	-	1,975.00
Assigned Counsel	-	5,540.09	-	5,540.09
Fines, Forfeitures and Penalties				
Fines	124,808.91	149,497.06	122,000.00	27,497.06
Use of Money and Property				
Interest Income	11,632.24	12,241.05	11,750.00	491.05
Sale of Equipment and Property	14,900.97	-	368,114.00	(368,114.00)
Other Receipts				
Miscellaneous	21,577.99	23,088.95	10,400.00	12,688.95
Reimbursed Expense	5,865.19	8,979.85	12,000.00	(3,020.15)
Operating Transfers from:				
Electric Utility Fund	347,819.00	353,189.00	185,000.00	168,189.00
Water Utility Fund	134,254.00	132,169.00	41,000.00	91,169.00
Sewer Utility Fund	133,254.00	126,786.00	40,000.00	86,786.00
Total Receipts	2,399,961.52	2,462,510.31	\$ 2,454,479.00	\$ 8,031.31

**CITY OF OSAWATOMIE, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Administration				
Personal Services	\$ 361,841.32	\$ 360,204.11	\$ 372,518.00	\$ (12,313.89)
Contractual Services	106,719.88	131,050.51	150,500.00	(19,449.49)
Commodities	13,648.01	12,474.60	17,750.00	(5,275.40)
Capital Outlay	6,240.06	45,002.02	10,000.00	35,002.02
Other Expenses	6,219.88	7,564.06	5,900.00	1,664.06
Code Enforcement				
Personal Services	91,168.96	84,206.65	91,726.00	(7,519.35)
Contractual Services	26,055.32	52,767.69	48,950.00	3,817.69
Commodities	6,357.78	7,097.80	7,400.00	(302.20)
Capital Outlay	100.02	99.00	1,500.00	(1,401.00)
Police and Fire				
Personal Services	803,378.61	817,248.82	809,103.00	8,145.82
Contractual Services	75,080.01	95,350.15	77,760.00	17,590.15
Commodities	59,544.73	48,643.15	58,600.00	(9,956.85)
Capital Outlay	4,290.76	3,251.33	5,500.00	(2,248.67)
John Brown Cabin				
Personal Services	28,672.00	28,651.00	27,835.00	816.00
Contractual Services	6,648.51	7,298.65	8,172.00	(873.35)
Commodities	197.57	72.32	200.00	(127.68)
Capital Outlay	-	-	1,000.00	(1,000.00)
Streets and Alleys				
Personal Services	92,747.29	120,577.40	164,737.00	(44,159.60)
Contractual Services	33,808.16	24,346.03	26,940.00	(2,593.97)
Commodities	43,315.42	38,565.57	47,900.00	(9,334.43)
Capital Outlay	3,218.33	3,200.65	5,500.00	(2,299.35)
Property & Maintenance				
Personal Services	182,628.34	195,245.03	208,582.00	(13,336.97)
Contractual Services	33,888.98	43,748.49	49,368.00	(5,619.51)
Commodities	41,602.13	35,005.51	39,100.00	(4,094.49)
Capital Outlay	24,926.00	13,869.98	24,500.00	(10,630.02)

**CITY OF OSAWATOMIE, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Municipal Court Services				
Personal Services	\$ 41,394.14	\$ 52,268.17	\$ 44,099.00	\$ 8,169.17
Contractual Services	121,892.60	123,761.48	123,160.00	601.48
Commodities	4,973.81	1,430.85	2,050.00	(619.15)
Capital Outlay	1,701.88	1,661.30	1,500.00	161.30
Other Expenses	-	15,676.00	-	15,676.00
Levees and Stormwater				
Contractual Services	4,469.81	2,506.91	6,644.00	(4,137.09)
Commodities	4,182.68	2,822.92	4,000.00	(1,177.08)
Capital Outlay	26,162.62	16,909.96	10,650.00	6,259.96
Library				
Personal Services	91,647.93	91,721.55	101,344.00	(9,622.45)
Contractual Services	20,178.48	20,155.05	22,620.00	(2,464.95)
Commodities	17,780.24	20,719.73	28,700.00	(7,980.27)
Capital Outlay	7,869.71	5,482.43	2,500.00	2,982.43
Cash Forward	-	-	30,000.00	(30,000.00)
Total Certified Budget			2,638,308.00	(107,651.13)
Adjustments for Qualifying Budget Credits			8,979.85	(8,979.85)
Total Expenditures	2,394,551.97	2,530,656.87	\$ 2,647,287.85	\$ (116,630.98)
Receipts Over(Under) Expenditures	5,409.55	(68,146.56)		
Unencumbered Cash, Beginning	422,151.52	427,561.07		
Unencumbered Cash, Ending	\$ 427,561.07	\$ 359,414.51		

CITY OF OSAWATOMIE, KANSAS
INDUSTRIAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Tax	\$ -	\$ 2,073.79	\$ 2,039.00	\$ 34.79
Delinquent Tax	-	7.98	8.00	(0.02)
Intergovernmental				
Grant Proceeds	-	-	44,641.00	(44,641.00)
Use of Money and Property				
Rental Income	11,000.00	12,000.00	12,000.00	-
Loan Proceeds	-	150,000.00	150,000.00	-
Other Receipts				
Reimbursed Expense	-	10,920.00	10,920.00	-
Miscellaneous	15,260.00	60,201.00	15,260.00	44,941.00
Total Receipts	26,260.00	235,202.77	\$ 234,868.00	\$ 334.77
Expenditures				
General Government				
Contractual Services	15,988.32	64,445.78	\$ 68,138.00	\$ (3,692.22)
Commodities	-	-	10,000.00	(10,000.00)
Capital Outlay	-	150,000.00	150,000.00	-
Total Expenditures	15,988.32	214,445.78	\$ 228,138.00	\$ (13,692.22)
Receipts Over(Under) Expenditures	10,271.68	20,756.99		
Unencumbered Cash, Beginning	60,641.06	70,912.74		
Unencumbered Cash, Ending	\$ 70,912.74	\$ 91,669.73		

CITY OF OSAWATOMIE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Grant Proceeds	\$ 12,116.00	\$ 8,500.00	\$ 9,000.00	\$ (500.00)
Use of Money and Property				
Interest Income	241.12	291.79	-	291.79
Other Receipts				
Donations	3,068.25	35,146.90	2,000.00	33,146.90
Total Receipts	15,425.37	43,938.69	\$ 11,000.00	\$ 32,938.69
Expenditures				
Culture and Recreation				
Contractual Services	2,958.50	2,292.01	\$ 4,000.00	\$ (1,707.99)
Commodities	10,383.46	7,057.34	5,000.00	2,057.34
Capital Outlay	10,383.46	-	105,000.00	(105,000.00)
Total Expenditures	13,341.96	9,349.35	\$ 114,000.00	\$ 349.35
Receipts Over(Under) Expenditures	2,083.41	34,589.34		
Unencumbered Cash, Beginning	106,246.95	108,330.36		
Unencumbered Cash, Ending	\$ 108,330.36	\$ 142,919.70		

CITY OF OSAWATOMIE, KANSAS
RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 0.58	\$ -	\$ -	\$ -
Delinquent Tax	223.27	1.06	2,000.00	(1,998.94)
Total Receipts	<u>223.85</u>	<u>1.06</u>	<u>\$ 2,000.00</u>	<u>\$ (1,998.94)</u>
Expenditures				
Culture and Recreation				
Operating Transfers to Special Parks and Recreation Fund	223.85	1.06	\$ 2,000.00	\$ (1,998.94)
Total Expenditures	<u>223.85</u>	<u>1.06</u>	<u>\$ 2,000.00</u>	<u>\$ (1,998.94)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF OSAWATOMIE, KANSAS
RECREATION EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 0.08	\$ -	\$ -	\$ -
Delinquent Tax	27.96	0.13	1,000.00	(999.87)
Total Receipts	28.04	0.13	\$ 1,000.00	\$ (999.87)
Expenditures				
Culture and Recreation				
Operating Transfer to Employee Benefits Fund	28.04	0.13	\$ 1,000.00	\$ (999.87)
Total Expenditures	28.04	0.13	\$ 1,000.00	\$ (999.87)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF OSAWATOMIE, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 530,553.58	\$ 506,657.53	\$ 538,682.00	\$ (32,024.47)
Delinquent Tax	21,630.03	39,163.32	16,159.00	23,004.32
Motor Vehicle Tax	55,957.42	60,882.97	57,825.00	3,057.97
Recreational Vehicle Tax	772.60	942.60	843.00	99.60
16/20M Vehicle Tax	-	-	343.00	(343.00)
Commercial Vehicle Tax	900.96	718.91	683.00	35.91
Watercraft Tax	-	-	95.00	(95.00)
Other Receipts				
Reimbursed Expense	1,060.96	5,643.00	-	5,643.00
Operating Transfers from:				
Electric Utility Fund	85,074.00	105,034.00	108,478.00	(3,444.00)
Sewer Utility Fund	12,679.00	38,105.00	34,442.00	3,663.00
Water Utility Fund	43,978.00	60,826.00	64,615.00	(3,789.00)
Recreation Employee Benefits Fund	28.04	0.13	1,000.00	(999.87)
Total Receipts	752,634.59	817,973.46	\$ 823,165.00	\$ (5,191.54)
Expenditures				
General Government				
Personal Services	718,166.98	715,131.90	\$ 775,610.00	\$ (60,478.10)
Contractual Services	20,675.40	19,146.44	50,000.00	(30,853.56)
Total Expenditures	738,842.38	734,278.34	\$ 825,610.00	\$ (91,331.66)
Receipts Over(Under) Expenditures	13,792.21	83,695.12		
Unencumbered Cash, Beginning	69,806.10	83,598.31		
Unencumbered Cash, Ending	\$ 83,598.31	\$ 167,293.43		

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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Local Alcoholic Liquor Tax	\$ 3,008.09	\$ 3,535.40	\$ 2,725.00	\$ 810.40
Other Receipts				
Miscellaneous	-	600.00	-	600.00
Donations	-	2,179.80	2,100.00	79.80
Operating Transfers from:				
Recreation Fund	223.85	1.06	5.00	(3.94)
Electric Utility Fund	35,000.00	20,000.00	20,000.00	-
Total Receipts	38,231.94	26,316.26	\$ 24,830.00	\$ 1,486.26
Expenditures				
Culture and Recreation				
Facilities				
Contractual Services	\$ 7,283.58	\$ 4,900.00	\$ -	\$ 4,900.00
Commodities	-	7,452.09	-	7,452.09
Capital Outlay	8,441.34	11,625.50	73,000.00	(61,374.50)
Recreation Programs				
Commodities	-	2,794.03	-	2,794.03
Debt Retirement				
Principal	14,225.87	14,687.86	14,741.00	(53.14)
Interest	3,064.45	2,602.46	2,549.00	53.46
Total Expenditures	33,015.24	44,061.94	\$ 90,290.00	\$ (46,228.38)
Receipts Over(Under) Expenditures	5,216.70	(17,745.68)		
Unencumbered Cash, Beginning	94,867.01	100,083.71		
Unencumbered Cash, Ending	\$ 100,083.71	\$ 82,338.03		

CITY OF OSAWATOMIE, KANSAS
TOURISM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Transient Guest Tax	\$ 19,164.76	\$ 18,364.66	\$ 17,500.00	\$ 864.66
Charges for Services				
Rental Income	50.00	250.00	100.00	150.00
Sponsorship Income	18,830.00	15,250.00	26,000.00	(10,750.00)
Ticket Sales	3,066.80	1,944.15	3,500.00	(1,555.85)
Entry Fees	1,195.00	150.00	1,100.00	(950.00)
Concessions	1,611.50	134.00	2,120.00	(1,986.00)
Other Receipts				
Donations	4,649.78	3,499.00	3,300.00	199.00
Miscellaneous	798.55	785.25	10,000.00	(9,214.75)
Reimbursed Expense	109.34	-	-	-
Operating Transfers from Electric Utility Fund	10,000.00	10,000.00	10,000.00	-
Total Receipts	59,475.73	50,377.06	\$ 73,620.00	\$ (23,242.94)
Expenditures				
General Government				
Contractual Services	46,764.91	41,927.85	\$ 69,950.00	\$ (28,022.15)
Commodities	9,882.36	7,173.31	12,050.00	(4,876.69)
Capital Outlay	3,591.21	298.99	-	298.99
Other Expenses	2,512.63	1,666.29	3,350.00	(1,683.71)
Total Expenditures	62,751.11	51,066.44	\$ 85,350.00	\$ (34,283.56)
Receipts Over(Under) Expenditures	(3,275.38)	(689.38)		
Unencumbered Cash, Beginning	39,737.00	36,461.62		
Unencumbered Cash, Ending	\$ 36,461.62	\$ 35,772.24		

CITY OF OSAWATOMIE, KANSAS
911 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Motor Fuel Tax	\$ 114,790.73	\$ 114,718.04	\$ 119,050.00	\$ (4,331.96)
Intergovernmental				
County Connecting Links	5,100.00	5,100.00	-	5,100.00
Use of Property				
Sale of Assets	234.00	-	-	-
Operating Transfers From				
Capital Improvements				
Streets Fund	53,661.50	-	-	-
Total Receipts	173,786.23	119,818.04	\$ 119,050.00	\$ 768.04
Expenditures				
General Government				
Contractual Services	3,192.00	7,660.00	\$ 5,500.00	\$ 2,160.00
Commodities	42,649.68	48,590.18	60,000.00	(11,409.82)
Capital Outlay	66,117.68	1,490.00	92,480.00	(90,990.00)
Debt Service				
Principal	24,123.77	24,893.88	-	24,893.88
Interest	1,356.23	424.36	-	424.36
Total Expenditures	137,439.36	83,058.42	\$ 157,980.00	\$ (74,921.58)
Receipts Over(Under) Expenditures	36,346.87	36,759.62		
Unencumbered Cash, Beginning	111,836.75	148,183.62		
Unencumbered Cash, Ending	\$ 148,183.62	\$ 184,943.24		

CITY OF OSAWATOMIE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Charges for Services				
Golf Course Sheds	\$ 2,860.00	\$ 2,340.00	\$ -	\$ 2,340.00
Membership Fees	40,364.51	43,074.99	47,000.00	(3,925.01)
Green Fees	49,515.74	51,372.51	80,800.00	(29,427.49)
Golf Cart Fees	34,332.78	39,790.75	46,700.00	(6,909.25)
Sales Tax	8,451.36	9,000.28	9,300.00	(299.72)
Driving Range	3,487.77	3,664.76	-	3,664.76
Concessions	46,532.12	48,373.81	50,500.00	(2,126.19)
Tournaments	21,222.00	19,643.00	-	19,643.00
Pro Shop	5,007.02	4,713.49	6,000.00	(1,286.51)
Other Fees	4,536.24	3,444.35	-	3,444.35
Use of Money and Property				
Sale of Assets	6,629.40	8,749.80	-	8,749.80
Other Receipts				
Miscellaneous	254.13	53.99	4,200.00	(4,146.01)
Reimbursed Expense	134.00	-	-	-
Operating Transfers from				
Electric Utility Fund	70,000.00	70,000.00	70,000.00	-
Total Receipts	293,327.07	304,221.73	\$ 314,500.00	\$ (10,278.27)
Expenditures				
Culture and Recreation				
Personal Services	125,741.40	136,885.77	\$ 139,696.00	\$ (2,810.23)
Contractual Services	72,445.35	60,325.01	25,500.00	34,825.01
Commodities	87,053.13	76,746.76	52,200.00	24,546.76
Capital Outlay	3,650.50	707.78	-	707.78
Other Expenses	8,638.20	9,000.28	73,800.00	(64,799.72)
Debt Service				
Principal	-	8,948.57	-	8,948.57
Interest	-	1,971.43	22,750.00	(20,778.57)
Total Expenditures	297,528.58	294,585.60	\$ 313,946.00	\$ (19,360.40)
Receipts Over(Under) Expenditures	(4,201.51)	9,636.13		
Unencumbered Cash, Beginning	5,600.86	1,399.35		
Unencumbered Cash, Ending	<u>\$ 1,399.35</u>	<u>\$ 11,035.48</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 11.39	\$ -
Operating Transfers from		
Electric Utility Fund	140,000.00	130,000.00
Total Receipts	140,011.39	130,000.00
Expenditures		
Capital Projects		
Contractual Services	6,893.07	-
Capital Outlay	35,582.85	135,892.59
Total Expenditures	42,475.92	135,892.59
Receipts Over(Under) Expenditures	97,535.47	(5,892.59)
Unencumbered Cash, Beginning	41,003.09	138,538.56
Unencumbered Cash, Ending	\$ 138,538.56	\$ 132,645.97

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ 368.00	\$ -
Operating Transfers From Sewer Utility Fund	4,000.00	-
Total Receipts	4,368.00	-
Expenditures		
Capital Projects		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	4,368.00	-
Unencumbered Cash, Beginning	(368.00)	4,000.00
Unencumbered Cash, Ending	\$ 4,000.00	\$ 4,000.00

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Temporary Note Proceeds	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Projects		
Capital Outlay	305,357.42	-
Operating Transfers To		
Capital Improvements		
Street Fund	264,219.36	-
Total Expenditures	569,576.78	-
Receipts Over(Under) Expenditures	(569,576.78)	-
Unencumbered Cash, Beginning	569,576.78	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS STREET FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Temporary Note Proceeds	\$ -	\$ 1,657,450.00
Intergovernmental		
Federal Grants - CDBG	398,000.00	2,000.00
Operating Transfers From		
Capital Improvement		
Water Fund	264,219.36	-
	662,219.36	1,659,450.00
Total Receipts		
Expenditures		
Capital Projects		
Contractual Services	148,443.28	-
Capital Outlay	1,256,547.26	45,420.66
Operating Transfers to		
Street Improvements Fund	53,661.50	-
	1,458,652.04	45,420.66
Total Expenditures		
Receipts Over(Under) Expenditures	(796,432.68)	1,614,029.34
Unencumbered Cash, Beginning	913,026.66	116,593.98
Unencumbered Cash, Ending	\$ 116,593.98	\$ 1,730,623.32

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	\$ 300,000.00	\$ -
Intergovernmental		
Federal Grants	77,694.00	272,306.00
Total Receipts	<u>377,694.00</u>	<u>272,306.00</u>
Expenditures		
General Government		
Contractual	59,330.50	70,925.00
Commodities	7,759.40	6,500.00
Capital Outlay	357,808.06	-
Total Expenditures	<u>424,897.96</u>	<u>77,425.00</u>
Receipts Over(Under) Expenditures	(47,203.96)	194,881.00
Unencumbered Cash, Beginning	<u>121,346.09</u>	<u>74,142.13</u>
Unencumbered Cash, Ending	<u>\$ 74,142.13</u>	<u>\$ 269,023.13</u>

CITY OF OSAWATOMIE, KANSAS
PUBLIC SAFETY EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior	Current Year		Variance -
	Year	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes and Shared Receipt				
Ad Valorem Tax	\$ -	\$ 20,717.36	\$ 20,717.00	\$ 0.36
Delinquent Tax	-	79.72	-	79.72
Intergovernmental				
Grant Receipts	104,154.00	31,468.00	21,468.00	10,000.00
Other Receipts				
Miscellaneous	3,960.00	3,960.00	3,960.00	-
Reimbursed Expense	5,431.68	-	-	-
Donations	-	-	-	(21,468.00)
Operating Transfers From:				
Electric Utility Fund	40,000.00	60,000.00	60,000.00	-
Total Receipts	153,545.68	116,225.08	\$ 106,145.00	\$ (11,387.92)
Expenditures				
General Government				
Contractual	4,200.00	2,100.00	\$ -	\$ 2,100.00
Commodities	120,126.92	11,384.74	-	11,384.74
Capital Outlay	17,808.73	95,380.94	117,063.00	(21,682.06)
Total Expenditures	142,135.65	95,380.94	\$ 117,063.00	\$ (21,682.06)
Receipts Over(Under) Expenditures	11,410.03	20,844.14		
Unencumbered Cash, Beginning	3,673.08	15,083.11		
Unencumbered Cash, Ending	\$ 15,083.11	\$ 35,927.25		

CITY OF OSAWATOMIE, KANSAS
ELECTRIC GENERATION BOND ACCOUNT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest	\$ 2,300.25	\$ 17,000.75
Operating Transfers From Electric Utility Fund	95,763.00	-
Total Receipts	98,063.25	17,000.75
Expenditures		
Capital Projects		
Contractual Services	449,637.61	148,888.16
Commodities	15,092.89	142.68
Capital Outlay	456,503.99	1,946,176.22
Operating Transfers To Water Utility Fund	5,278.00	-
Total Expenditures	926,512.49	2,095,207.06
Receipts Over(Under) Expenditures	(828,449.24)	(2,078,206.31)
Unencumbered Cash, Beginning	3,858,290.35	3,029,841.11
Unencumbered Cash, Ending	\$ 3,029,841.11	\$ 951,634.80

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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 260,649.15	\$ 292,750.77	\$ 311,284.00	\$ (18,533.23)
Delinquent Tax	10,732.02	19,167.99	7,939.00	11,228.99
Motor Vehicle Tax	27,616.88	30,130.37	28,410.00	1,720.37
Recreational Vehicle Tax	385.44	466.38	414.00	52.38
16/20M Vehicle Tax	-	-	168.00	(168.00)
Commercial Vehicle Tax	458.17	353.45	336.00	17.45
Watercraft Tax	-	-	47.00	(47.00)
Other Receipts				
Bond Proceeds	8,057,689.50	-	-	-
Reimbursed Expense	-	5.05	-	5.05
Operating Transfers from:				
Sewer Utility Fund	434,300.00	322,500.00	322,500.00	-
Water Utility Fund	59,827.00	126,000.00	126,000.00	-
Total Receipts	8,851,658.16	791,374.01	\$ 797,098.00	\$ (5,723.99)
Expenditures				
Debt Service				
Bond Principal	8,439,000.00	460,000.00	\$ 460,000.00	\$ -
Bond Interest	311,587.23	339,069.33	339,069.00	0.33
Commissions and Postage	-	950.00	-	950.00
Bond Issuance Costs	54,770.14	-	140,000.00	(140,000.00)
Total Certified Budget			939,069.00	(139,049.67)
Adjustments for Qualifying Budget Credits			-	-
Total Expenditures	8,805,357.37	800,019.33	\$ 939,069.00	\$ (139,049.67)
Receipts Over(Under) Expenditures	46,300.79	(8,645.32)		
Unencumbered Cash, Beginning	156,240.81	202,541.60		
Unencumbered Cash, Ending	\$ 202,541.60	\$ 193,896.28		

CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Electric Charges	\$ 3,300,557.52	\$ 3,352,221.99	\$ 3,754,407.00	\$ (402,185.01)
Sales Tax	103,800.30	116,000.60	122,487.00	(6,486.40)
Utility Deposits	69,350.00	53,379.08	53,499.00	(119.92)
Late Fees	100,140.67	101,970.15	103,184.00	(1,213.85)
Other Charges	12,543.68	16,213.83	40,000.00	(23,786.17)
Use of Money and Property				
Interest Income	834.74	1,038.58	860.00	178.58
Other Receipts				
Miscellaneous	2,352.82	3,468.46	16,180.00	(12,711.54)
Reimbursed Expense	87,873.14	18,177.03	2,000.00	16,177.03
Total Receipts	3,677,452.87	3,662,469.72	\$ 4,092,617.00	\$ (430,147.28)
Expenditures				
Administration				
Personal Services	24,995.19	25,538.68	\$ 24,484.00	\$ 1,054.68
Contractual Services	53,253.31	59,123.82	55,589.00	3,534.82
Commodities	2,042.75	427.35	2,060.00	(1,632.65)
Capital Outlay	-	1,633.88	-	1,633.88
Other Expenses	220,841.51	221,769.50	423,675.00	(201,905.50)
Electric Production				
Personal Services	82,438.48	88,694.22	92,190.00	(3,495.78)
Contractual Services	1,624,741.73	1,666,503.39	1,985,305.00	(318,801.61)
Commodities	31,338.52	17,016.15	23,678.00	(6,661.85)
Capital Outlay	23,670.50	-	46,500.00	(46,500.00)
Electric Distribution				
Personal Services	293,814.72	318,386.65	322,388.00	(4,001.35)
Contractual Services	39,262.17	39,464.42	41,320.00	(1,855.58)
Commodities	107,456.33	79,368.12	92,491.00	(13,122.88)
Capital Outlay	98,641.76	43,296.07	116,200.00	(72,903.93)

**CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
General Fund	\$ 347,819.00	\$ 353,189.00	\$ 185,000.00	\$ 168,189.00
Electric Utility Debt				
Service Fund	339,393.96	435,725.04	435,725.00	0.04
Electric Generation				
Bond Account Fund	95,763.00	-	-	-
Golf Course Fund	70,000.00	70,000.00	70,000.00	-
Special Parks and Recreation Fund	35,000.00	20,000.00	20,000.00	-
Employee Benefits Fund	85,074.00	105,034.00	107,147.00	(2,113.00)
Tourism Fund	10,000.00	10,000.00	10,000.00	-
Capital Improvements				
General Fund	140,000.00	130,000.00	130,000.00	-
Public Safety Equipment Fund	40,000.00	60,000.00	40,000.00	20,000.00
Total Certified Budget			4,223,752.00	(478,581.71)
Adjustments for Qualifying Budget Credits			18,177.03	(18,177.03)
Total Expenditures	3,765,546.93	3,745,170.29	\$ 4,241,929.03	\$ (496,758.74)
Receipts Over(Under) Expenditures	(88,094.06)	(82,700.57)		
Unencumbered Cash, Beginning	492,982.49	404,888.43		
Unencumbered Cash, Ending	\$ 404,888.43	\$ 322,187.86		

**CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY DEBT SERVICE FUND**

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers From Electric Utility Fund	\$ 339,393.96	\$ 435,725.04	\$ 435,725.00	\$ 0.04
Total Receipts	339,393.96	435,725.04	\$ 435,725.00	\$ 0.04
Expenditures				
Debt Service				
Bond Principal	135,000.00	225,000.00	\$ 225,000.00	\$ -
Bond Interest	152,290.35	208,600.00	208,600.00	-
Commissions and Postage	1.25	1.25	10,000.00	(9,998.75)
Total Expenditures	287,291.60	433,601.25	\$ 443,600.00	\$ (9,998.75)
Receipts Over(Under) Expenditures	52,102.36	2,123.79		
Unencumbered Cash, Beginning	95,763.45	147,865.81		
Unencumbered Cash, Ending	\$ 147,865.81	\$ 149,989.60		

CITY OF OSAWATOMIE, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Water Sales	\$ 836,624.89	\$ 879,958.81	\$ 900,866.00	\$ (20,907.19)
Other Charges	2,380.43	3,362.41	3,500.00	(137.59)
Use of Money and Property				
Rental Income	16,330.80	16,330.80	16,331.00	(0.20)
Sale of Assets	945.00	-	-	-
Other Receipts				
Miscellaneous	3,034.33	-	-	-
Reimbursed Expense	6,034.48	3,631.98	-	3,631.98
Operating Transfers From				
Electric Generation				
Bond Fund	5,278.00	-	-	-
Total Receipts	870,627.93	903,284.00	\$ 920,697.00	\$ (17,413.00)
Expenditures				
Administration				
Personal Services	17,554.39	17,116.33	\$ 16,321.00	\$ 795.33
Contractual Services	3,853.51	5,401.14	7,000.00	(1,598.86)
Commodities	1,325.25	62.35	1,000.00	(937.65)
Capital Outlay	-	1,633.88	3,000.00	(1,366.12)
Other Expenses	15,289.54	22,487.05	108,651.00	(86,163.95)
Water Treatment				
Personal Services	125,877.08	101,516.36	92,190.00	9,326.36
Contractual Services	74,119.22	68,740.40	97,800.00	(29,059.60)
Commodities	90,481.76	114,215.30	106,836.00	7,379.30
Capital Outlay	7,191.88	5,430.00	60,000.00	(54,570.00)
Water Distribution				
Personal Services	123,251.71	123,681.96	134,671.00	(10,989.04)
Contractual Services	43,645.29	40,695.83	47,232.00	(6,536.17)
Commodities	64,119.48	79,767.52	50,400.00	29,367.52
Capital Outlay	2,483.34	32,263.96	97,500.00	(65,236.04)

CITY OF OSAWATOMIE, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Operating Transfers to:				
General Fund	\$ 134,254.00	\$ 132,169.00	\$ 41,000.00	\$ 91,169.00
General Obligation Bond and Interest Fund	59,827.00	126,000.00	126,000.00	-
Employee Benefits Fund	43,978.00	60,826.00		60,826.00
Total Expenditures	<u>807,251.45</u>	<u>932,007.08</u>	<u>\$ 989,601.00</u>	<u>\$ (57,593.92)</u>
Receipts Over(Under) Expenditures	63,376.48	(28,723.08)		
Unencumbered Cash, Beginning	<u>179,812.64</u>	<u>243,189.12</u>		
Unencumbered Cash, Ending	<u>\$ 243,189.12</u>	<u>\$ 214,466.04</u>		

CITY OF OSAWATOMIE, KANSAS
REFUSE UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Refuse Fees	\$ 403,458.76	\$ 402,696.61	\$ 430,000.00	\$ (27,303.39)
Other Receipts				
Miscellaneous	360.00	435.00	500.00	(65.00)
Total Receipts	<u>403,818.76</u>	<u>403,131.61</u>	<u>\$ 430,500.00</u>	<u>\$ (27,368.39)</u>
Expenditures				
Collections				
Contractual Services	<u>401,001.08</u>	<u>397,073.62</u>	<u>\$ 431,500.00</u>	<u>\$ (34,426.38)</u>
Total Expenditures	<u>401,001.08</u>	<u>397,073.62</u>	<u>\$ 431,500.00</u>	<u>\$ (34,426.38)</u>
Receipts Over(Under) Expenditures	2,817.68	6,057.99		
Unencumbered Cash, Beginning	<u>4,941.92</u>	<u>7,759.60</u>		
Unencumbered Cash, Ending	<u>\$ 7,759.60</u>	<u>\$ 13,817.59</u>		

**CITY OF OSAWATOMIE, KANSAS
SEWER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sewer Charges	\$ 844,777.71	\$ 899,013.97	\$ 899,068.00	\$ (54.03)
Use of Money and Property				
Sale of Assets	1,395.98	-	-	-
Other Receipts				
Reimbursed Expense	8,000.00	5,333.01	-	5,333.01
Total Receipts	854,173.69	904,346.98	\$ 899,068.00	\$ 5,278.98
Expenditures				
Collections				
Personal Services	141,326.75	149,491.26	\$ 165,958.00	\$ (16,466.74)
Contractual Services	121,151.83	126,478.90	80,000.00	46,478.90
Commodities	41,526.64	14,978.98	35,000.00	(20,021.02)
Capital Outlay	18,009.00	16,399.25	128,500.00	(112,100.75)
Other Expenses	-	-	67,250.00	(67,250.00)
Debt Service				
Principal Payments	4,263.87	4,385.39	-	4,385.39
Interest Payments	35,736.13	32,468.45	40,001.00	(7,532.55)
Service Fee	-	3,146.16	-	3,146.16
Operating Transfers to:				
Capital Improvements				
Sewer Fund	4,000.00	-	-	-
General Fund	133,254.00	126,786.00	120,151.00	6,635.00
Employee Benefits Fund	12,679.00	38,105.00	20,070.00	18,035.00
General Obligation				
Bond and Interest Fund	434,300.00	322,500.00	322,500.00	-
Total Expenditures	946,247.22	834,739.39	\$ 979,430.00	\$ (144,690.61)
Receipts Over(Under) Expenditures	(92,073.53)	69,607.59		
Unencumbered Cash, Beginning	245,326.31	153,252.78		
Unencumbered Cash, Ending	\$ 153,252.78	\$ 222,860.37		



Heather Poage
429 Walnut Avenue
Osawatomie KS 66064
913.755.1305



July 1, 2018

Dear Mr. Bartlett,

I am writing in response to the notice of investigation and violation I received via certified mail on June 28th, 2018, advising me that a 'preliminary investigation of my property showed evidence of conditions present...that would be considered a violation of Chapter 8 Article 3 Section 8-302...' and that I would have 10 days to fix the problem (a dying tree, that may or may not be on my property) or pay a fine of between \$50 - \$100 per day. This notice also offers me the opportunity to file a written request for a hearing before the governing body City of Osawatomie, KS. 66064. Please let this letter serve as my request for an immediate hearing. Since the residents at 427 Walnut received the same letter, they plan to climb and cut the tree themselves and I'm told the tree is not safe to climb, hence the need for an immediate hearing.

To say that I find your behavior unprofessional would be a gross understatement. In reference to the phone call I received from you approximately 2 hours after I received your notice, where you opened with 'I heard you got my letter and you are angry with me...' and proceeded to apologize for having handled this situation all wrong, assuring me that you never had any intention of holding me to the terms of the letter, never intended to fine me or enforce the 10-day deadline. That you had sent Sam Inscore a letter as well, with the same deadline, about the infested lumber lot that I have been complaining about for months, but that you ARE going to hold him to the conditions of his letter. I am feeling very uneasy about this situation, as I expressed in this telephone conversation, this would appear to be an act of vengeance, harassment and an abuse of your position with the city.

Further, since our initial conversation on June 15th regarding the above-mentioned tree, I have spent a fair amount of time educating myself on the dangers a dying tree presents and I feel it is appropriate to bring to your attention a possible violation of the above-mentioned code, by the City of Osawatomie. There are a number of dangerous looking trees in the John Brown Memorial Park. The worst ones seem to be at the entrance to the Adair Cabin and along the driving paths on the south and west ends. I trust the city will give prompt attention to this matter. (Enclosed photos show dead trees at park and around town.)

I appreciate your time and I look forward to meeting with you and the governing body to discuss and resolve these issues.

Sincerely,

Heather Poage





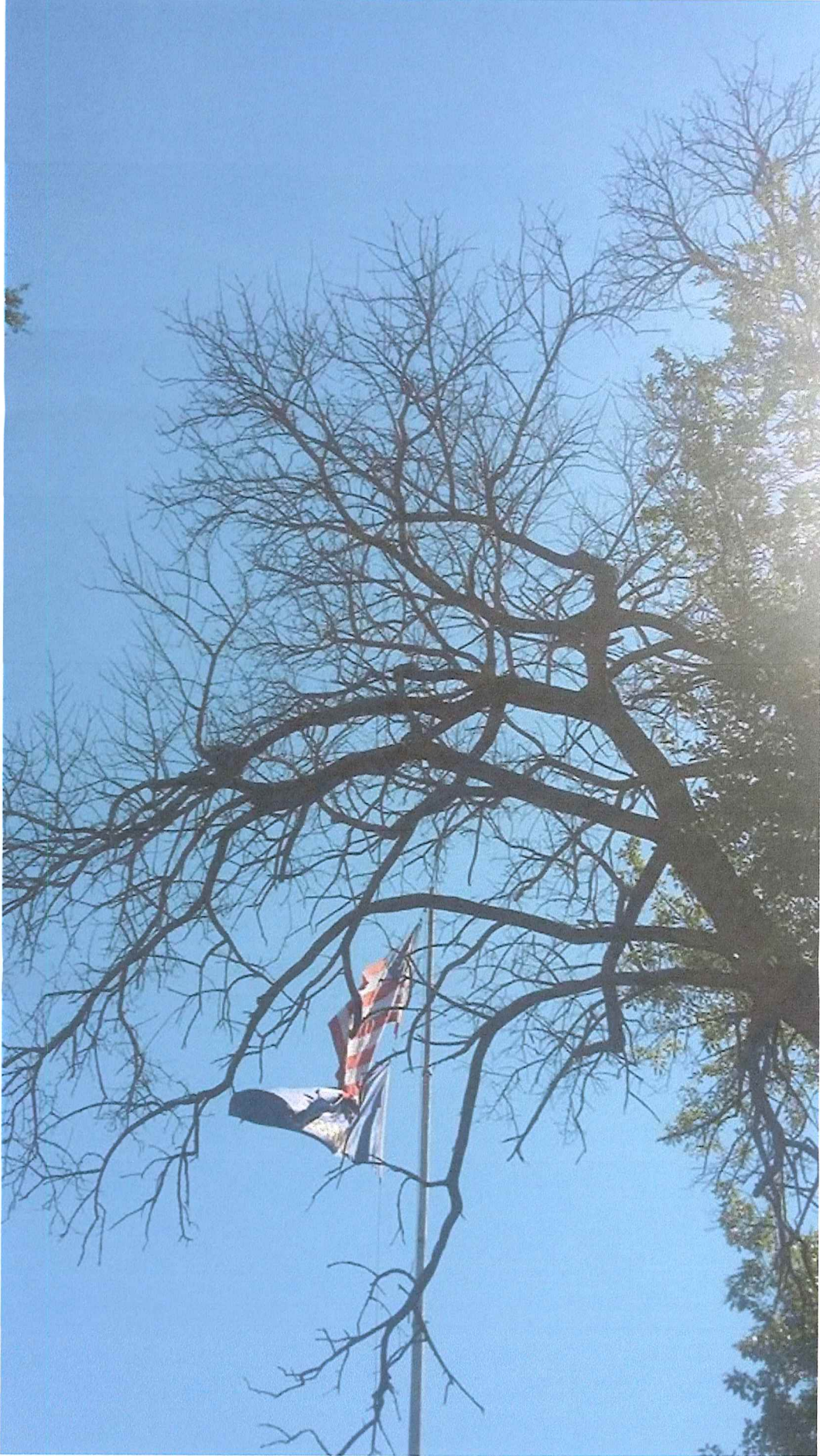
Very obvious by a dead tree in front of the Adair Cabin.

June 28, 2018

1A

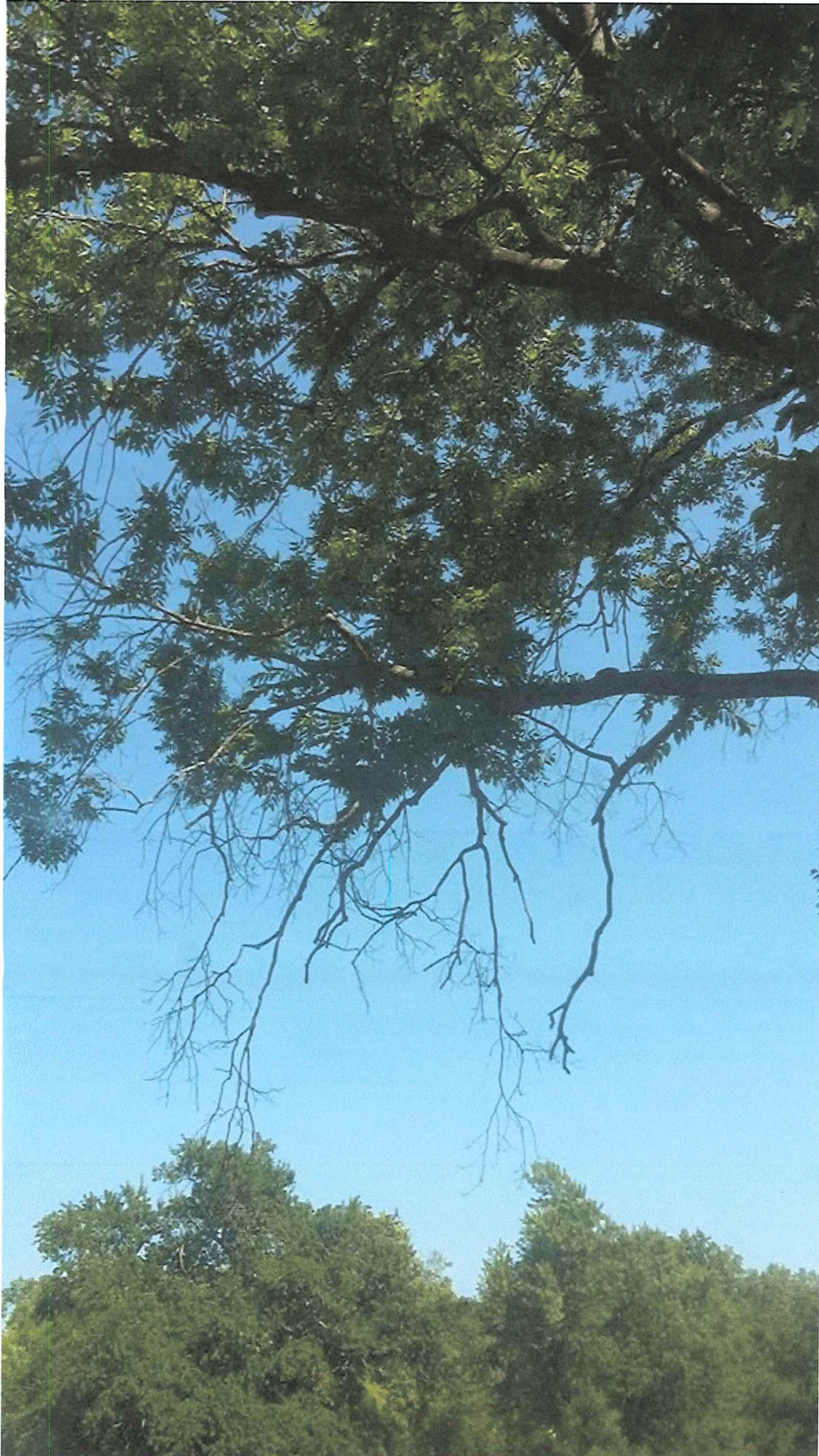


Tree bark on the ground, has fallen from the tree outside the front entrance of the Adair Cabin. This is an indication of a severe problem with this tree.



Same dead tree out side of Cabin

June 28, 2018



John
Brown
Park
June 28
2018

Duer roadway

4A



John
Bronson
Park
2018
June 28

5A



John
Blown
Park
June 28
2018

Over roadway
& picnic area.

leA



Random
Dead tree
limbs
I spotted
between
the City Park
and my
house
June 28
2018



Dangerous
dead branches
hanging over
the roadway
near the
water tower

28



Dead tree
at the old
Swenson
Building

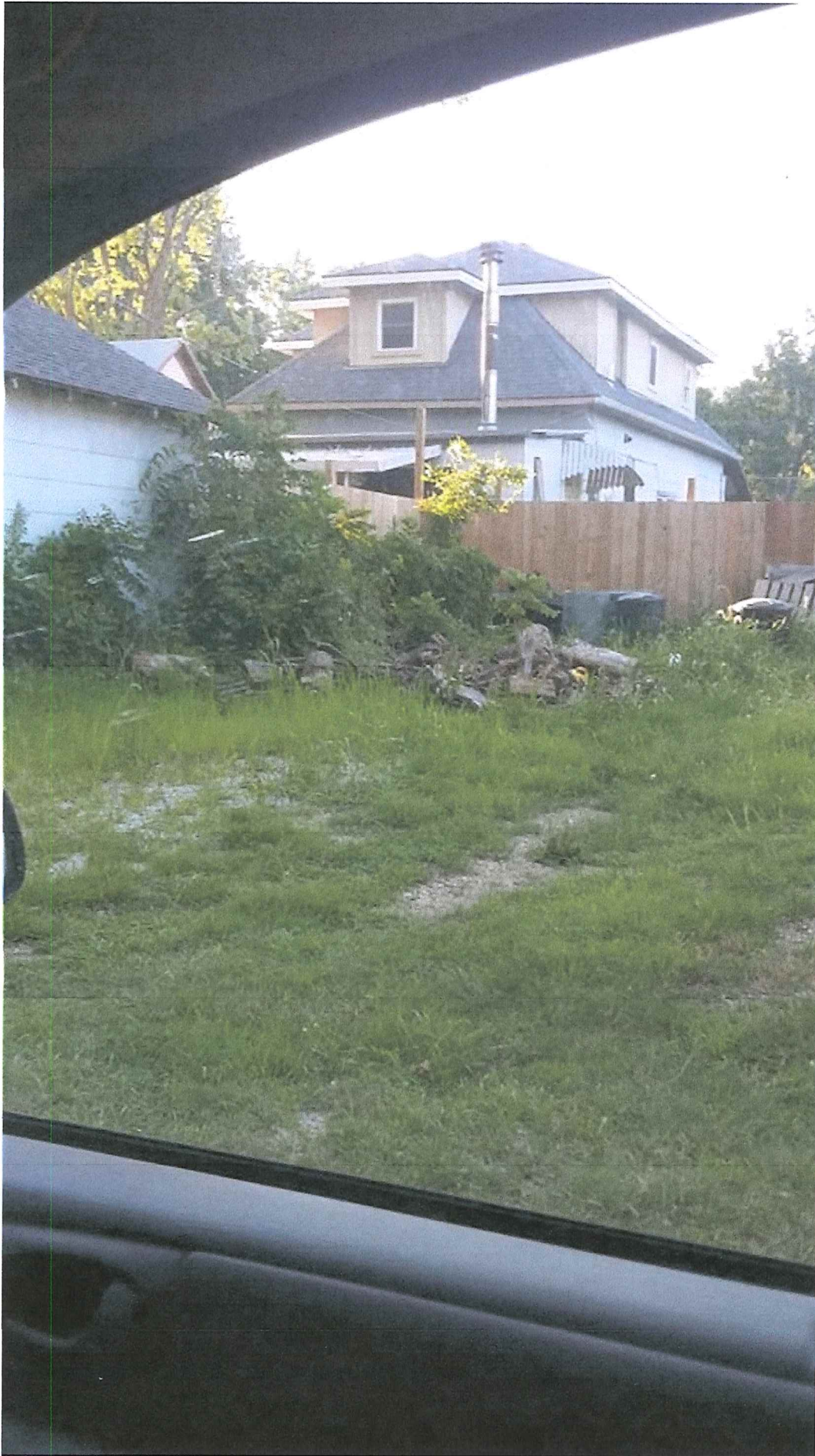
3B



Tree full of
dead limbs &
branches -
on Sam's
empty lot
at 431 Walnut

June 28
2018

4B



Back View
of the
Inscore
home on
Walnut.

June 28
2018

SB

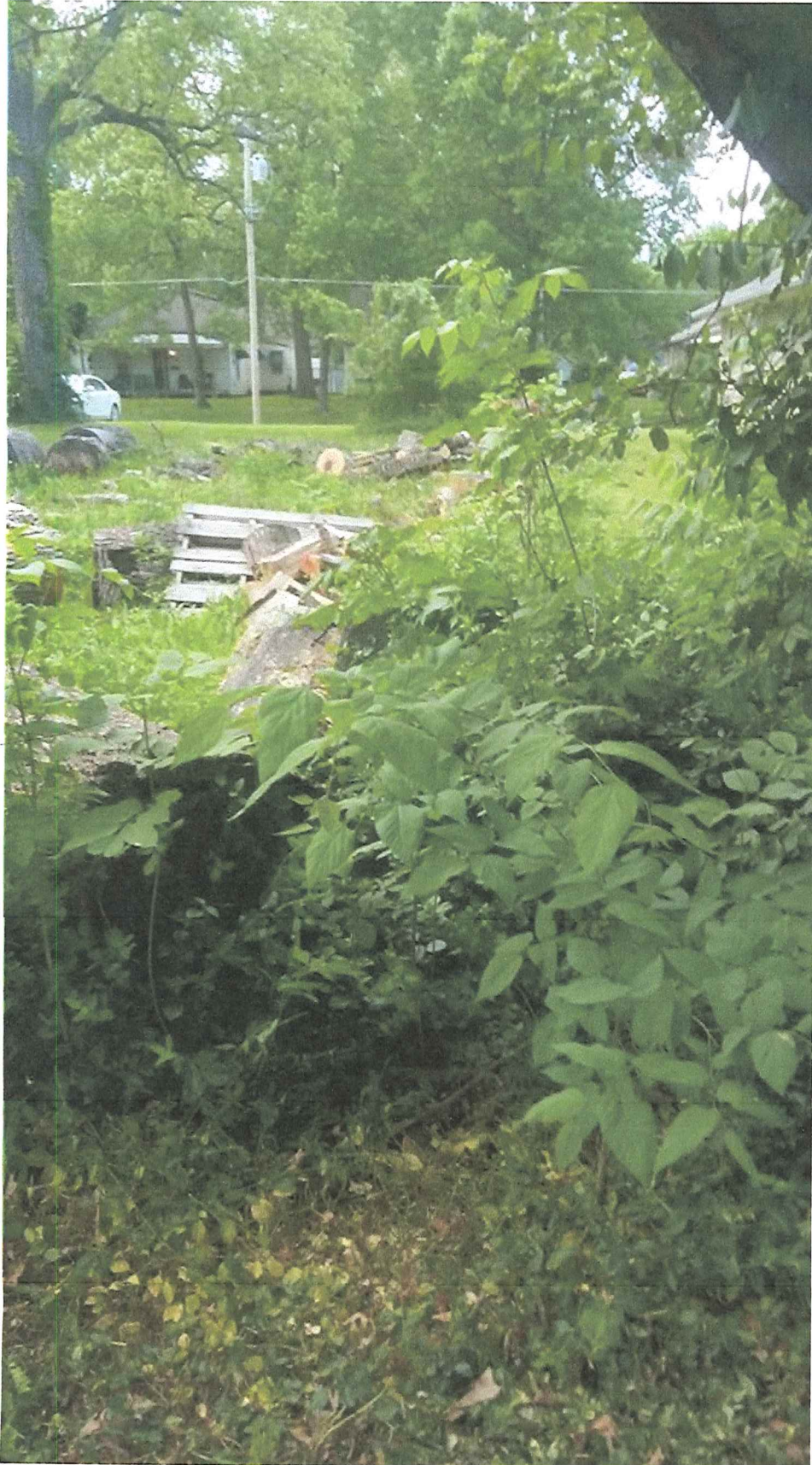
Approx ⇒ Double Willow
Listing.

2



This log is
still there,
under the weeds
and brush in
the following
picture

Ted, this is the picture I told you about on June 15th
during our conversation outside the 4477th office
The previous owners lived here 14 years, and had been
trying to sell for 11 years. This is one of the first
Zillow listings - Heather



This is the area under the tree where there was one single log in the previous picture.

Public Service Application

City of Osawatomie, KS

(one application per committee)

Name: Dixie Madden Maiden Name: Dixie Stevenson
Address: 321 Main St. * SSN: [REDACTED]
Mailing Address (if different): _____ * DOB: [REDACTED]
City, State, Zip: Osawatomie, KS 66064 Home Phone: _____
Cell: [REDACTED] Work: [REDACTED] E-Mail: [REDACTED]
Place of Employment: Shawnee Mission Medical Position: [REDACTED]
Product or services rendered by employer: _____
Brief description of job duties/responsibilities: patient care

Spouse's place of employment: City of Osawatomie Position: Public works director.
Product or Service rendered by spouse's employer: _____

Committee, Board, Commission, Task Force or other position to which you wish to be appointed: _____

Why do you wish to serve in this position? To be more involved in this wonderful community.

Have you served on any other board, committee, commission or in an elected position with the City? If yes, please state your experience as a member: _____

Do you or your spouse have any monetary interest, direct or indirect, in any pending or incomplete transaction or contract to which the City is, or is to be, a party? If yes, please explain: _____

* It is the policy of the City of Osawatomie to conduct criminal background checks on all potential applicants for the PUBLIC SAFETY COMMITTEE. Appointment to the Committee is contingent on the results of such checks. In order to conduct the check, a birthdate and social security number are required. By signing below, I understand that the above information I have voluntarily provided is to be used solely for the purpose of the background check.

I do hereby affirm that I am currently a registered voter in the city of Osawatomie. I reside in Ward No. _____.

[REDACTED SIGNATURE]

6-5-18
Date

PLEASE RETURN TO CITY CLERK

439 Main Street

PO Box 37, Osawatomie, KS 66064

ozcity@osawatomieks.org

Received: <u>06-05-18</u>	Council Approval Date: _____	Letter of Approval: _____
Scanned: _____	Term Expiration Date: _____	Letter of Non- Approval: _____

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: July 12, 2018

AGENDA ITEM: **Cross Connection Policy**

PRESENTER: Stewart Kasper, Power/Water Plant Superintendent

ISSUE SUMMARY

Per the sanitary inspection by KDHE, the water plant personnel were informed that the current Cross Connection and Backflow Protection Policy needed to be updated. The original policy was a paragraph long piece within the Universal Plumbing Code. The new policy is much more definitive.

The new policy creates regulations, which require those that could pollute or contaminate the drinking water if a backflow event were to occur. Examples of structures that could cause a problem are places like, doctor offices, vet clinics, carbonated beverage dispensers and lawn irrigation to name a few.

The need is evident for all communities, on March 17, 2017 in Osawatomie. The entire water distribution system went dry and lost all pressure. Any home, business or industrial building with a tap to the city's water main and no backflow device, the water that had already passed through their meter and may have been in use or picked up a contaminate would have been allowed to reenter the water system.

COUNCIL ACTION NEEDED: Review and discuss.

STAFF RECOMMENDATION TO COUNCIL: Approve the Cross Connection Policy as presented.

CITY OF OSAWATOMIE



439 Main Street
P.O. Box 37
Osawatomie, Kansas 66064

913.755.2146 (p)
913.755.4146 (f)
ozcity@osawatomieks.org
www.osawatomieks.org

Subject		Draft No.
Cross Connection Policy		2018-01
Adopted	Revised	Rescinded
Authorization		Date

A. Statement of Purpose

The purpose of this policy is to establish rules and regulations to conform with Kansas Administrative Regulation 28-15-18 and protect the quality of water to the consumers of the City of Osawatomie. This policy establishes restrictions to:

1. Prevent the contamination of the water provided to the consumers from cross connections with the public water supply system by protecting the public water supply system from contamination
2. Promoting the elimination, containment, isolation, or control of the cross connection between the public water supply system and non-potable water systems, plumbing fixtures, and industrial process systems or other systems which introduce or may introduce contaminants into the public water system or the consumer's water system
3. Providing for the maintenance of a continuing program of cross connection control which will prevent the contamination of the public water supply system.

B. Definitions

1. **Air gap separation** - the unobstructed vertical distance through the free atmosphere between the lowest opening from any pipe or faucet supplying water to a tank, plumbing fixture, or other device and the overflow level rim of the receptacle and shall be at least double the diameter of the supply pipe measured vertically above the flood level rim of the vessel, but in no case less than one inch.
2. **Approved tester** - a person qualified to make inspections; to test and repair backflow prevention/cross connection control devices; and who is approved by the city.
3. **Authorized representative** - any person designated by the city to administer this cross connection control regulation.

4. **Auxiliary water supply** - any water source or system, other than the city, that may be available in the building or premises. This does not include other KDHE permitted public water supply systems.
5. **Backflow** - the flow other than the intended direction of flow, of any foreign liquids, gases, used water or substances into the distribution system of a public water supply system.
6. **Backflow prevention device** - any device, method, or type of construction intended to prevent backflow into the public water supply system.
7. **Consumer** – any individual, firm, partnership, corporation, or agency or their authorized agent receiving water from the city.
8. **Contamination** - an introduction of any sewage, process fluids, chemicals, wastes or any other substance that would be objectionable. Contamination may be a threat to life or health or may cause an aesthetic deterioration, color, taste or odor.
9. **Cross connection** - any physical connection or arrangement between two (2) otherwise separate piping systems; one of which contains potable water of the public water supply system, and the second, water of unknown or questionable safety, or steam, gases, chemicals, or substances whereby there may be backflow from the second system to the public water supply system. No physical cross connection shall be permitted between a public water supply system and an auxiliary water supply system.
10. **Degree of hazard** - an evaluation of the potential risk to public health and the adverse effect of the hazard upon anyone using the water.
11. **Health hazard** - any condition, device, or practice in the public water supply system that could create or may create a danger to the health and well-being of anyone using the water or allow contamination of the water.
12. **Public water system** - the water supply source, distribution system and appurtenances to the service meter operated as a public utility that supplies potable water to the consumers' water systems.
13. **Public water supply system** - the public water system and the consumers' water systems.
14. **Consumer's water system** - all service pipe, all distribution piping and all appurtenances beyond the service meter of the public water system.

15. **Service connection** - the terminal end of the service line from the public water system. If a meter is installed at the end of the service, then the service connection means the downstream end of the meter.

C. Policy

This policy shall apply to all consumers' water systems. The city may also require cross connection control devices at the service connections of other KDHE permitted public water supply systems served by the city. This policy will be reasonably interpreted by the city. It is the intent of the city to recognize the varying degrees of hazard and to apply the principle that the degree of protection shall be commensurate with the degree of hazard.

If, in the judgment of the city or its authorized representative, cross connection protection is required through either piping modification or installation of an approved backflow prevention device, due notice shall be given to the consumer. The consumers shall immediately comply by providing the required protection at their personal expense. Failure or refusal or inability on the part of the consumer to provide such protection shall constitute grounds for the discontinuation of water service to the premises until such protection has been provided.

D. Rules & Procedures

Cross Connections Prohibited

No water service connection shall be installed or maintained on any premises where actual or potential cross connections to the public water supply system may exist unless such actual or potential cross connections are abated or controlled to the satisfaction of the city or its authorized representative.

No connection shall be installed or maintained whereby an auxiliary water supply may enter a public water supply system.

Survey and Investigations

The consumer's premises shall be open at all reasonable times to the city or its authorized representative, for the conduction of surveys and investigations of water use practices within the consumer's premises to determine whether there are actual or potential cross connections in the consumer's water system.

On request by the city or its authorized representative, the consumer shall furnish requested information on water use practices within his premises and in the consumer's water system.

On request by the city or its authorized representative, the consumer shall conduct periodic surveys of water use practices on the premises of the consumer's water system to determine whether there are actual or potential cross connections. The consumer shall provide the survey results to the city or its authorized representative.

Where Protection is Required

An approved backflow prevention device shall be installed on each service line to a consumer's water system serving premises where, in the judgment of the city or its authorized representative or the KDHE, actual or potential cross connections exist. The type and degree of protection required shall be commensurate with the degree of hazard and/or type of contamination that may enter the public water supply system.

An approved air gap separation or reduced pressure principle backflow prevention device shall be installed at the service connection or within any premises where, in the judgment of the city or its authorized representative or the KDHE, the nature and extent of activities on the premises, or the materials used in connection with the activities, or materials stored on the premises, would present a health hazard or contamination of the public water supply system from a cross connection. This includes but is not limited to the following situations:

1. Premises having an auxiliary water supply.
2. Premises having internal plumbing arrangements, which make it impractical to ascertain whether or not, cross connections exist.
3. Premises where entry is restricted so that inspections for cross connections cannot be made with sufficient frequency or at sufficiently short notice to assure the cross connections do not exist.
4. Premises having a repeated history of cross connections being established or re-established.
5. Premises, which due to the nature of the enterprise therein, are subject to recurring modification or expansion.
6. Premises on which any substance is handled under pressure so as to permit entry into the public water supply system, or where a cross connection could reasonably be expected to occur. This shall include the handling of process waters and cooling waters.
7. Premises where toxic or hazardous materials are handled.

The following types of facilities fall into one or more of the categories or premises where an approved air gap separation or reduced pressure principle backflow prevention device may be required by the city or its authorized representative or the KDHE to protect the public water supply and must be installed at these facilities unless all hazardous or potentially hazardous conditions have been eliminated or corrected by other methods to the satisfaction of the city or its authorized representative and the KDHE:

1. Agricultural chemical facilities
2. Auxiliary water systems, wells
3. Boilers
4. Bulk water loading facilities
5. Car washing facilities

6. Chemical manufacturing, processing, compounding or treatment plants
7. Chill water systems
8. Cooling towers
9. Feedlots
10. Fire protection systems
11. Hazardous waste storage and disposal sites
12. Hospitals, mortuaries, clinics or others as discovered by sanitary surveys
13. Irrigation and sprinkler systems
14. Laundries and dry cleaning
15. Meat processing facilities
16. Metal manufacturing, cleaning, processing and fabricating plants
17. Oil and gas production, refining, storage or transmission properties
18. Plating plants
19. Power plants
20. Research and analytical laboratories
21. Sewage and storm drainage facilities--pumping stations and treatment plants
22. Veterinary clinics
23. Dental offices
24. Carbonated beverage dispensers

Backflow Prevention Devices

Any backflow prevention device required by this regulation shall be of a model or construction approved by the city or its authorized representative and the KDHE.

1. Air gap separation to be approved shall be at least twice the diameter of the supply pipe, measured vertically above the top rim of the vessel, but in no case less than one inch.
2. Double check valve assemblies or reduced pressure principle backflow prevention devices shall appear on the current list of approved backflow prevention devices established by the KDHE, unless the device was installed at the time this regulation was passed and complies with required inspection and maintenance.

Installation

Backflow prevention devices required by this policy shall be installed at a location and in a manner approved by the city or its authorized agent. All devices shall be installed at the expense of the water consumer.

Backflow prevention devices installed at the service connection shall be located on the consumer's side of the water meter, as close to the meter as is reasonably practical, and prior to any other connection.

Backflow prevention devices shall be conveniently accessible for maintenance and testing, protected from freezing, and where no part of the device will be submerged or subject to flooding by any fluid. All devices shall be installed according to manufacturers' recommendations.

Inspection and Maintenance

The consumer is required by this regulation to inspect, test, and overhaul backflow prevention devices in accordance with the following schedule or more often as determined by the city or its authorized representative.

1. Air gap separations shall be inspected at the time of installation and at least monthly.
2. Double check valve assemblies shall be inspected and tested for tightness at the time of installation and at least every twelve months thereafter. They shall be dismantled, inspected internally, cleaned, and repaired whenever needed and at least every five years.
3. Reduced pressure principle backflow prevention devices shall be inspected and tested for tightness at the time of installation and at least every twelve months thereafter. They shall be dismantled, inspected internally, cleaned, and repaired whenever needed and at least every five years.

Inspections, tests, and overhauls of backflow prevention devices shall be made at the expense of the consumer and shall be performed by an approved tester.

Whenever backflow prevention devices required by this policy are found to be defective, they shall be repaired or replaced without delay at the expense of the consumer.

The consumer must maintain a complete record of each backflow prevention device from purchase to retirement. This shall include a comprehensive listing that includes a record of all tests, inspections, and repairs. All records of inspections, tests, repairs, and overhauls shall be provided within 30 days to the city or its authorized representative.

All backflow prevention devices shall have a tag showing the date of the last inspection, test, or overhaul or other maintenance.

Backflow prevention devices shall not be bypassed, made inoperative, removed, or otherwise made ineffective without specific authorization by the city or its authorized representative.

Violation and Penalties

The city or its authorized representative shall deny or discontinue the water service to any premises or any consumer wherein any backflow prevention device required by this policy is not installed, tested, and maintained in a manner acceptable to the city or its authorized representative, or if it is found that the backflow prevention device has been removed or bypassed, or if an unprotected cross connection exists.

Water service to such premises shall not be restored until the consumer is in compliance with this cross connection regulation to the satisfaction of the city or its authorized representative.

Devices

The following devices are recognized for cross connection control and backflow prevention by the Kansas Department of Health & Environment.

Air Gap

Gap must be two pipe diameters (in no instance less than one inch). Must be inspected annually. Satisfactory for any material. Whenever practical the control method of choice.

Reduced Pressure Principle Backflow Preventer

Contains two specifically designed, soft seated, independently acting check valves with a reduced pressure zone (with relief valve) between the two checks. Shut off valves before and after the device. Satisfactory for most toxic materials. Significant pressure loss. (10 psi or more) Must be tested and inspected annually. Repaired as necessary.

Double Check Valve Assembly

Contains two soft-seated independently acting check valves in series. Shut off valves before and after device. Adequate for non-toxic applications only. Minor pressure loss. Must be inspected and tested annually. Repaired as necessary.

Pressure Vacuum Breaker

Must be installed a minimum of 12 inches above highest point of usage. No backpressure, only back siphonage. Can operate under constant pressure. Shut off valve can be located beyond the vacuum breaker. Must be inspected and tested annually. Repaired as necessary.

Atmospheric Vacuum Breaker

Must be installed a minimum of 6 inches above highest point of usage. No backpressure, only back siphonage. Not for use under constant pressure. Shut off valves must be located ahead of the vacuum breaker. Must be inspected annually and repaired as necessary.

E. Attachments

RESOLUTION NO. 753

**A RESOLUTION WAIVING THE GAAP REQUIREMENTS
OF K.S.A. 75-1120A(a) FOR THE YEAR ENDED 2018.**

WHEREAS, the City of Osawatomie, Kansas, has determined that the financial statements and financial reports for the year ended 2018 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 12th day of July, 2018 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 2018.

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 12h day of July, 2018, a majority being in favor thereof.

APPROVED AND SIGNED by the Mayor.

L. Mark Govea, Mayor

(SEAL)

ATTEST:

Tammy Seamands, City Clerk

CITY OF OSAWATOMIE



MEMORANDUM

DATE: 07/11/2018
TO: City Council
FROM: Ted Bartlett, Building Inspector
RE: **337 Walnut**

Background:

This home sat vacant for quite some time and was purchased at a Sherriff's sale by current owner, Clifford & Theresa Benbrook, sometime in the latter part of 2016. Clifford Benbrook was issued a roofing permit for the home on 11-15-2016 and I met with him at the home. Work shortly began on the roof, then sometime in early 2017 work stopped. After receiving complaints regarding roofing debris blowing around the neighborhood a letter was sent to the owner to clean up the property. Shortly after Theresa Benbrook contacted us and advised that Clifford had very unexpectedly died and she was unable to finish the project and that we could have the property. I did explain that the property was her property and she could not just simply give it away and that we would give her some time to clean it up given the situation. The front porch roof was in bad shape at this time with substation wood rot and the shingles very weathered.

Currently:

We have been paying our contractor to mow the yard and to clean it up. I have boarded shut the back door to the basement and covered a basement window on the east side of the home, the basement was full of water at that time. The front porch has fell from the front of the house and is being supported by one 4x4 post. The other post has rotted off of where it was attached and is sticking through a hole in the roof and is supporting nothing. Letters sent to Theresa are not being picked up.

Request:

Emergency abatement of the front porch, tear it off and remove the debris. I feel that it is a safety concern and needs to be done quicker than we could condemn the structure. Please see the attached photo.



CASH TRANSACTIONS REPORT

YEAR: THROUGH MAY
City of Osawatomie

Page: 1
7/10/2018
12:02 pm

Account Number		Beginning Balance	Debit	Credit	Ending Balance
100.101 CASH & INVESTMENTS					
100.101 CASH & INVESTMENTS					
01-000-100.101	CASH & INVESTMENTS	359,414.51	1,377,585.63	1,075,172.29	661,827.85
02-000-100.101	CASH & INVESTMENTS	214,466.04	438,447.14	418,559.30	234,353.88
03-000-100.101	CASH & INVESTMENTS	435,765.21	1,579,528.03	1,571,466.80	443,826.44
04-000-100.101	CASH & INVESTMENTS	167,293.43	486,498.98	377,547.61	276,244.80
05-000-100.101	CASH & INVESTMENTS	13,817.59	40,327.45	42,773.11	11,371.93
06-000-100.101	CASH & INVESTMENTS	142,919.70	16,171.89	16,028.18	143,063.41
07-000-100.101	CASH & INVESTMENTS	0.00	18.27	18.27	0.00
08-000-100.101	CASH & INVESTMENTS	0.00	0.00	0.00	0.00
09-000-100.101	CASH & INVESTMENTS	91,669.73	22,408.13	10,039.75	104,038.11
10-000-100.101	CASH & INVESTMENTS	0.00	0.00	0.00	0.00
11-000-100.101	CASH & INVESTMENTS	82,338.03	12,071.80	18,805.95	75,603.88
12-000-100.101	CASH & INVESTMENTS	184,943.24	59,108.26	12,913.63	231,137.87
13-000-100.101	CASH & INVESTMENTS	193,896.28	439,213.79	130,640.00	502,470.07
14-000-100.101	CASH & INVESTMENTS	22,442.51	316,943.36	216,806.19	122,579.68
15-000-100.101	CASH & INVESTMENTS	0.84	40,300.50	40,300.50	0.84
16-000-100.101	CASH & INVESTMENTS	222,860.37	393,379.21	405,900.90	210,338.68
17-000-100.101	CASH & INVESTMENTS	0.00	2.28	2.28	0.00
18-000-100.101	CASH & INVESTMENTS	11,035.48	122,547.98	111,010.79	22,572.67
19-000-100.101	CASH & INVESTMENTS	0.00	0.00	0.00	0.00
20-000-100.101	CASH & INVESTMENTS	9,897.41	0.00	0.00	9,897.41
21-000-100.101	CASH & INVESTMENTS	0.00	0.00	0.00	0.00
22-000-100.101	CASH & INVESTMENTS	35,772.24	25,376.25	7,265.49	53,883.00
23-000-100.101	CASH & INVESTMENTS	12,899.79	0.00	0.00	12,899.79
24-000-100.101	CASH & INVESTMENTS	132,645.97	65,000.00	55,223.40	142,422.57
25-000-100.101	CASH & INVESTMENTS	1,730,623.32	89,405.26	728,502.27	1,091,526.31
26-000-100.101	CASH & INVESTMENTS	4,000.00	0.00	0.00	4,000.00
27-000-100.101	CASH & INVESTMENTS	269,023.13	16.90	255,607.73	13,432.30
28-000-100.101	CASH & INVESTMENTS	0.00	0.00	0.00	0.00
30-000-100.101	CASH & INVESTMENTS	0.00	3,582,785.67	3,582,785.67	0.00
33-000-100.101	CASH & INVESTMENTS	951,631.80	7,928.82	277,568.79	681,991.83
43-000-100.101	CASH & INVESTMENTS	149,992.60	181,552.10	100,362.50	231,182.20
50-000-100.101	CASH & INVESTMENTS	62,520.36	23,079.42	12,912.15	72,687.63
51-000-100.101	CASH & INVESTMENTS	7,401.00	0.00	0.00	7,401.00
52-000-100.101	CASH & INVESTMENTS	15,251.54	11,872.42	12,499.42	14,624.54
53-000-100.101	CASH & INVESTMENTS	1,918.17	7,611.94	2,131.26	7,398.85
54-000-100.101	CASH & INVESTMENTS	0.00	0.00	0.00	0.00
55-000-100.101	CASH & INVESTMENTS	0.01	0.00	0.00	0.01
56-000-100.101	CASH & INVESTMENTS	0.00	239,334.88	5,685.19	233,649.69
Total for 100.101		5,526,440.30	9,578,516.36	9,488,529.42	5,616,427.24
Total for 100.101		5,526,440.30	9,578,516.36	9,488,529.42	5,616,427.24
Grand Totals:		5,526,440.30	9,578,516.36	9,488,529.42	5,616,427.24

Osawatomie Police Department
Activity Report

	Jun-17	Prior Month	Change	Prior Year	Change
31	Warrant Arrests	28	3	14	17
56	Other Arrest and /or Charges filed	49	7	35	17
178	Traffic Stops	237	(59)	128	50
112	Suspicious Activ., Inv. Persons , Ped Checks, Prowlers	192	(80)	137	(25)
16	Traffic Accident Calls	16	0	13	3
34	Assist EMS	51	(17)	51	(17)
42	Fights , Disturbance , Assaults, Domestic, Harras, Violation of Protection Orders, Trespass	83	(41)	45	(3)
3	Sex crimes	3	0	3	0
28	Damage to Prop., Thefts , Burglarys,	31	(3)	40	(12)
1	Drug Case or Calls	7	(6)	1	0
5	Drug cases cleared	11	(6)	0	5
43	Animal calls	49	(6)	60	(17)
6	Child in Need of Care , Runaways, Missing Children	4	2	9	(3)
19	Vehicle Lock outs	20	(1)	22	(3)
45	Escorts, Civil Stand-bys, 911 Misdiags, Motor Assist, X-Patrol, Alarm Calls, Welfare Checks	74	(29)	85	(40)
74	Citizen Inquires	64	10	97	(23)
77	Calls for service otherwise not classified	111	(34)	93	(16)
92	Assist Out Side Agency, Loud Music, , Traffic Haz, Driving Complaints, Drug Testing Finger Printing, Open Doors, Follow-ups , Found Property, Warrant Attempts, etc..	101	(9)	100	(8)
801	Calls handled by Officers	1071	(270)	898	(97)
1039	* Totals occurrences for the month	1432	(393)	1223	(184)
76	Traffic Citations	140	(64)	7	69
46	Other Citations	77	(31)	88	(42)
122	Total Citations	217	(95)	95	27

* Total occurrences for the month include calls for service and dispatch activity, such as the issuance of burn permits, accepting fine payments, logging vehicle fuel, county fire calls, and other public assistance.