



City of VALLEY FALLS

Incorporated May 17, 1869

City Council Agenda

The City Council meeting is open to the public and will be held at City Hall.

Meetings will be streamed via Facebook Live (<https://www.facebook.com/cityofvalleyfalls>) Please email questions to cityadmin@valleyfalls.org before the meeting.

May 17, 2023 6:30 PM
Regular Meeting

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL - City Council and Staff
MINUTES - Regular Meeting of May 3, 2023

PUBLIC COMMENTS & GUESTS:
Public Comment Policy

- BUSINESS ITEMS:
1. Animal Permit 1109 19th St
 2. 2022 Audit Presentation
 3. Haven's Construction - Extended Stay At RV Park
 4. Local Safety and Security Equipment (LSSE) Grant Program
 - a. Replacement of 800 MHz Radios and Enterpol RMS
 - b. \$42,740 Total Project / 10% City Match \$4,274
 5. PEC Work Order for Water Source
 6. No trucks Sycamore or designated truck routes

INVOICES - \$ 50,479.03

TABLED ITEMS:

REPORTS:
CITY ADMINISTRATOR: Audree Guzman
PUBLIC WORKS: Bill McCoy
POLICE: Carrie Clark
MAYOR: Jeanette Shipley
FIRE DISTRICT: Salih Doughramaji
ECONOMIC DEVELOPMENT BOARD: Audree Guzman
PLANNING & ZONING COMMISSION: Audree Guzman
CITY COUNCIL COMMENTS/ FEEDBACK/ IDEAS

ANNOUNCEMENTS/ COMMUNICATIONS:

- City- Wide Garage Sales this weekend on Friday, May 19th - Saturday, May 20th.
- City offices closed May 29th in observance of Memorial Day.
- Candidates running for office of Valley Falls City Council must file by June 1st at noon in the Jefferson County Clerk's office. The filing fee is \$20. There are 3 city council seats that will be elected in the November election.
- City- Wide Clean-Up will be Friday, June 2nd - Sunday, June 4th from 8 AM to 4 PM located at the City Shop at 108 Broadway St. Must bring a Valid ID and copy of city water bill.
- City offices closed June 19th in observance of Juneteenth.

EXECUTIVE SESSION
ADJOURNMENT

CITY OF VALLEY FALLS

May 3, 2023

Open Meeting

The meeting was called to order at 6:30 pm by Mayor Jeanette Shipley. Council members present were, Judy Rider, Salih Doughramaji, and Matt Frakes. Gary McKnight and Jennifer Ingraham are absent.

Staff present: Audree Guzman, City Administrator, Chris Weishaar, City Clerk, Bill McCoy, Public Works, and Police Chief Carrie Clark.

Others present: Mark Boyce, Mark Anthony Boyce, Dianne Heinen and Scott Heinen.

Minutes:

The minutes from the April 19, 2023, meeting was presented.

Judy moved to approve the minutes. Salih seconded the motion. Motion carried 3-0.

Public Comments & Guests: No Comment

BUSINESS ITEMS:

1. Status Update 207 Sycamore – Mark Boyce – Mark is requesting time to complete the purchase of the property from Brian Caskey. The council gave Mark 45 days to report back with completion of the purchase, within 90 days of completion of purchase to start repairs, and 180 to complete repairs or come back to council for an extension.

Salih made a motion to approve the time frame. Judy seconded the motion. Motion carried 3-0.

2. 204 Walnut St – Letter will be sent to have Grant Lassiter report back on June 7, 2023, with a status update.

3. 2022 Audit Presentation – Harold Mayes was not in attendance. Audree will reach out to him.

4. Appointments

- a. Municipal Court Judge – Dennis Reiling
- b. City Attorney – Leonard Buddenbohm
- c. City Clerk – Christine Weishaar
- d. City Administrator – Audree Guzman
- e. Chief of Police – Carolyn Clark
- f. Public Works Director – William McCoy
- g. Treasurer – Salih Doughramaji
- h. Fire Board – Salih Doughramaji

Judy made a motion to approve the appointments. Salih seconded the motion. Motion carried 3-0

Vouchers:

May 3, 2023, vouchers. Salih moved to approve vouchers. Judy seconded the motion. Motion carried 3-0.

City Administrator:

Daily Operations

1. **Audit** Entered Journal Entries from Audit. RFP for audit services will be sent out after completion of audit presentation.
2. **Codification** Sent ordinances and old code to Ranson to begin drafting the updated code.
3. **Trash Audit** Working on trash audit to compare WM billed addresses vs. City billed addresses.
4. **Budget** Working on the 2024 budget. This process starts in May and is generally completed by September.
5. **Onsite Back Ups** Working on getting on-site backups for PD, City Hall, and Water Plant.
6. **Part-Time Officers** Advertising for Part-Time Police Officer. Officer David Davis turned in resignation.
7. **Economic Development Board** – Collaborative meeting over by-laws on June 28th.
8. **Planning Commission** – Next meeting TBD.
9. **Barnes Addition Plot** PEC has completed the draft. PEC is reviewing and will have for final signatures in the next few weeks.
10. **Water Source Project** PEC is getting final information for proposal to move forward with test wells and information from the studies done in 2005.
11. **Utility Mapping** Met with KRWA on February 24th to update maps. Once updates with KRWA are complete PEC will host updated Sewer and Water maps.
12. **207 Sycamore St Condemnation** No progress. Approval to move forward on razing process.
13. **204 Walnut St Condemnation** Next update May 3rd. Application in for demo assistance. To begin work June 1st.
14. **419 Broadway St Condemnation** Next progress update June 7th.

Grants & Projects

1. **CDBG Sewer Project Phase 1-** Bid opening on Feb 21st. Must have contract awarded by 3/15/2023.
2. **KDHE Waste Tire Grant** – Awarded grant of \$2,600 for benches and tables.
3. **USDOT Safety Action Plan Grant** – Awarded grant of \$40,000 Federal Funding and \$5,000 KDOT. City share is \$5,000. The plan can include sidewalks, bike routes, streets and more. Work with PEC as Engineer for this project.
4. **HEAL Grant** Submitted two applications with Brown Brothers. 405/407 Broadway – Building & 409/411 Broadway – Façade. Awards announcement anticipated by end of May.
5. **K-4 / K-16 Street Lights** – Safety study is anticipated to be finalized with recommendations by June. \$30,000 estimated to add lighting. If warranted by KDOT study, the light cost will be covered.
6. **Kansas Forestry Grants** Submitted proposal for Kansas Forestry Grants. This is the city proposal for the state to apply for the federal dollars.
7. **Opioid Settlement** –Total received to date is \$2,952.96. \$0.00 expended. Working with PD on possible uses of funds and application of opioid settlement grant.
8. **Automatic Water Meters** – 447 meters installed to date. Total of 492 water meters.

9. American Rescue Plan Act (ARPA) – Projects completed to date include: gWorks Software, RV Park Electrical Upgrade. Funds used to date: \$23,851.40. Projects pending to date include: KDOT TA Downtown Streetscape Project. Remaining Funds: \$152,106.96.

10. KDOT TA. Applications are due in February 2024. Working with PEC for grant application and engineering estimates.

11. KDOT Safe Routes to School Applications are due in February 2024. Working with PEC for grant application and engineering estimates.

12. KDHE Lead & Copper Lead & Copper Inventory due to KDHE by October 16, 2024. Submitted grant application to KDHE for technical assistance.

Sewer/Water/Streets/Alleys/Parks/Pool:

Water:

Got all the meters we had on hand installed for the residential side of the system I have ordered more meters to finish getting the remaining ones installed.

Going to be cleaning the water plant on the 10th of May. Also, will be installing the mixer motor while we have the plant empty.

Resolved a flow issue we had for the water coming from the river we now have sufficient flow to easily sustain the sed pond levels providing we do not have a major drought again this year.

Sewers:

Chad attended his class to finish his hours to be able to renew his certification.

Attended the meeting with Audree, PEC, KDHE, and Haven's Construction for Sewer Project.

Streets:

Started doing some sweeping with the new broom will be doing more as time permits.

Will be ordering the materials to do the road repairs and fill potholes now that the weather is getting warmer.

Parks:

Mowing season is going well will be doing more things with the summer help once school is out.

Police:

Attended a training in Topeka for NE Regional Training for Local Recovering Planning.

Attended Human Trafficking Training in Lee's Summit Missouri.

Officer Taylor has completed over half of the academy; he successfully passed the SFSTs (Standard Field Sobriety Testing) part, passed the pepper spray class with the obstacle course.

Many meeting demos with software companies dealing with RMS (Records Management Systems) and E-citations (ticket writing). Comparing what they offer and what the proposed cost would be.

Contacted TBS regarding quotes for new handheld and car radios as the department ones are approximately 10 years old. Emergency Management Keith Jeffers forward a grant from the Kansas Governor's Grant Program "LSSE" Local and Safety and Security Equipment Grant Program. It provides funding for the purpose of improving the accessibility and efficiency of delivery of services to Kansans through investments to modernize information technology infrastructure, continuity of operations and safety and security. The match requirements are 10% of the total cost.

The cage is scheduled to installed in the Expedition the second week of May.

Mayor: No Report.

Fire District: No Report.

Economic Development Board: No Report

Planning & Zoning Commission: No Report

City Council Comments: None

ADJOURNMENT

Salih made a motion to adjourn the meeting. matt seconded the motion. Motion carried 3-0.

APPROVED: _____
JEANETTE SHIPLEY, MAYOR

ATTEST: _____
CHRISTINE WEISHAAR, CITY CLERK



City of
VALLEY FALLS

Incorporated May 17, 1869

PUBLIC COMMENT POLICY

This is a business meeting of the governing body for the City of Valley Falls. We strive to run a smooth and efficient meeting.

Public Comment is limited to 3 minutes per person. Speakers shall state their name and address. This is intended for citizens to express their views. City Council Members will not engage in dialogue with the speaker. Belligerent, rude, and offensive speakers will be stopped immediately. Citizen should reach out to City Council Members to have personal discussion of their concerns outside of City Council Meetings.

Any comment for agenda items shall be taken only during the specific agenda item. All questions posed during public forum should be answered within the specific agenda item by any City Council Member or followed up as needed by staff in a timely manner during regular business hours following the meeting.

Citizens desiring to comment on matters of a general nature, not specific to an agenda item, shall sign up in advance of the meeting & shall provide name and address, and the purpose or nature of the request. This request should be received by the City Administrator before Friday at noon preceding the meeting. No action or formal comment will be taken on such request at the council meeting. Staff will follow up in a timely manner during regular business hours following the meeting.

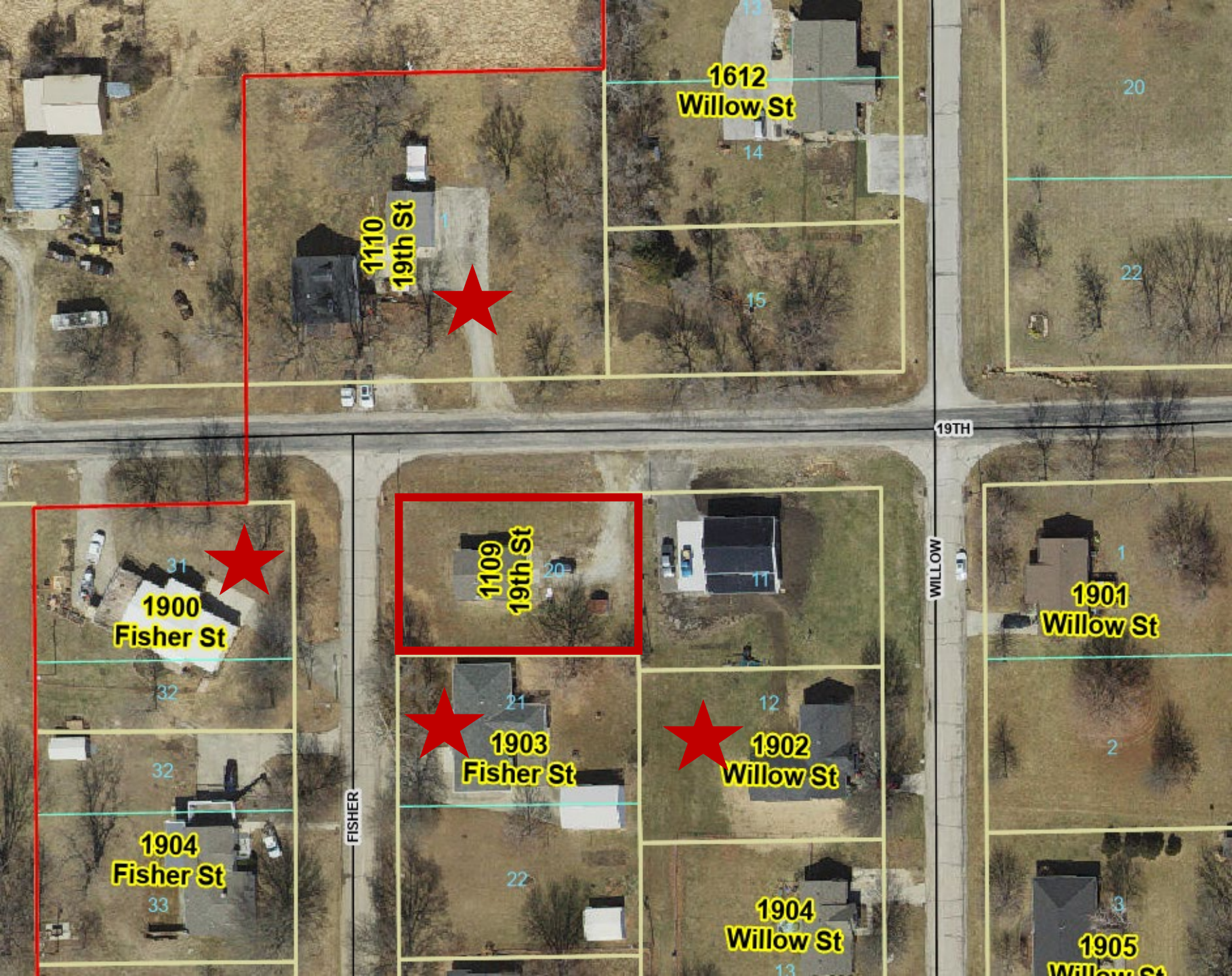


Incorporated May 17, 1854

APPLICATION FOR ANIMALS

Fee: \$10.00 DATE:

APPLICANT INFORMATION	
NAME: (LAST) (FIRST) (M.I) Ebersole, Brittney M	
ADDRESS: STREET 1109 19th St	
CITY STATE POSTAL CODE Valley Falls, KS 66088	
PHONE #: 785-280-9087	EMAIL: bmebersole@gmail.com
DRIVERS LICENSE #: K03-65-0756	EXPIRATION DATE: 04/28/2027
DATE OF BIRTH: 04/28/2000	
TYPE OF ANIMAL: Chicken	HOW MANY: 5 Laying Hens
HOW MUCH SPACE (SQ FT): 120 sq ft plus coop	LOCATION OF PEN: behind house
PURPOSE OF POSSESSING ANIMALS: My students raised these chickens in my classroom at the high and middle school. Their purpose is to lay eggs.	



Neighbor Approvals:

1110 19th St

1900 Fisher

1903 Fisher

1902 Willow



City of
VALLEY FALLS

Incorporated May 17, 1869

ANIMAL PERMIT APPROVAL FORM

Date	Application Property Address
5-9-23	1109 19 th St

Physical Neighboring Address	
1903 Fisher	
Owner(s) Name Helen Grollmes	
Contact Phone # 785-945-6670	Email

Approval: YES NO

Owner Name (Printed): Helen V Grollmes

Owner Signature:

Comments/ Concerns:



City of
VALLEY FALLS

Incorporated May 17, 1869

ANIMAL PERMIT APPROVAL FORM

Date	Application Property Address
5/9/23	1109 19 th St

Physical Neighboring Address
1110 19 th St. Valley Falls KS 66088

Owner(s) Name
Skylar Brown

Contact Phone #	Email
785 925 5585	vintageacademy1976@yahoo.com

Approval: YES NO

Owner Name (Printed): Skylar Brown

Owner Signature: *Skylar Brown*

Comments/ Concerns:



City of
VALLEY FALLS

Incorporated May 17, 1869

ANIMAL PERMIT APPROVAL FORM

Date	Application Property Address
5.9.2023	1109 19 th St

Physical Neighboring Address

1900 FISHER ST.

Owner(s) Name

EVERETT & MARY ANN REYNOLDS

Contact Phone #

Email

229.308.7105

Approval:

YES

NO

Owner Name (Printed):

MARY ANN REYNOLDS

Owner Signature:

Mary Ann Reynolds

Comments/ Concerns:

CITY OF VALLEY FALLS
Valley Falls, Kansas

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2022

CITY OF VALLEY FALLS, KANSAS

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Year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Valley Falls
Valley Falls, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Valley Falls, Kansas as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion and Unmodified Opinions section of our report, the accompanying 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 City of Valley Falls, Kansas as of December 31, 2022, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Valley Falls, Kansas as of December 31, 2022, 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 C.

Basis for adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of City of Valley Falls, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note C of the financial statement, the financial statement is prepared by City of Valley Falls, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt City of Valley Falls, Kansas ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit 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 City of Valley Falls, Kansas internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Valley Falls, Kansas ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

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 expenditure-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, and 2 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 C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Valley Falls, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 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, 2021, on the basis of accounting described in Note C.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
April 18, 2023

City of Valley Falls, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Unencumbered Cash Balance Beginning of Year	Cash Receipts
Governmental Type Funds		
General Fund	\$ 17,754	\$ 715,762
Special Purpose Funds		
Swimming Pool	5,429	325
Capital Improvements	76,576	87,979
Special Highway & Streets	96,195	172,034
Special Equipment Reserve	1,532	2,250
RHID	0	31,612
Bond and Interest Fund		
Bond and Interest	246,736	164,177
	444,222	1,174,139
Business Funds		
Water Utility	141,397	233,708
Sewer Utility	269,720	254,933
Sewer CD Reserve	91,083	0
Solid Waste	51,793	147,320
	553,993	635,961
	\$ 998,215	\$ 1,810,100

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Unencumbered Cash Balance End of Year</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance End of Year</u>
\$ 614,214	\$ 119,302	\$ 12,141	\$ 131,443
1,720	4,034	0	4,034
19,331	145,224	0	145,224
209,092	59,137	0	59,137
0	3,782	0	3,782
0	31,612	0	31,612
<u>104,762</u>	<u>306,151</u>	<u>0</u>	<u>306,151</u>
<u>949,119</u>	<u>669,242</u>	<u>12,141</u>	<u>681,383</u>
275,096	100,009	2,743	102,752
286,406	238,247	17,439	255,686
0	91,083	0	91,083
<u>150,790</u>	<u>48,323</u>	<u>11,560</u>	<u>59,883</u>
<u>712,292</u>	<u>477,662</u>	<u>31,742</u>	<u>509,404</u>
<u>\$ 1,661,411</u>	<u>\$ 1,146,904</u>	<u>\$ 43,883</u>	<u>\$ 1,190,787</u>

Cash balance consisting of

Balance on deposit

Checking, money market accounts & petty cash \$ 946,204

Certificates of deposit 244,583

Total cash \$ 1,190,787

The accompanying notes are an integral part of this statement.

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE A. MUNICIPAL REPORTING ENTITY

The City of Valley Falls is a municipal corporation governed by an elected five member commission. This financial statement presents the City of Valley Falls (the municipality).

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

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

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments 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.

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The City does not have any funds of this type for this year.

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.). The City does not have any funds of this type for this year.

NOTE C. 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 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

City of Valley Falls, Kansas has approved a resolution that it 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.

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE D. 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.

Should the City hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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 of the hearing may be held and the governing body may amend the budget at that time. The Consolidated Street & Highway, Water Fund and Solid Waste budgets were amended this year.

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

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 the following special purpose funds, capital project funds, business funds and trusts:

Capital Improvement Fund

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

NOTE E. DEPOSITS AND INVESTMENTS

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

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE E. DEPOSITS AND INVESTMENTS – Continued

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 City rates investments (if any) as noted.

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 has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. There were no designated “peak periods” during the year. All bank deposits were legally secured at December 31, 2022.

At December 31, 2022, the carrying amount of the City’s bank deposits was \$1,190,787 and the bank balance as \$1,217,819. The bank balance was held by one bank which increases concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$260,840 was covered by federal depository insurance and \$956,979 was collateralized with securities held by the pledging financial institution’s agents in the City’s name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The City had no such investments at year end.

NOTE F. LONG-TERM DEBT

<u>Debt Issued</u>	<u>Interest</u>	<u>Date of</u>	<u>Amount</u>	<u>Maturity</u>	
Revenue Bonds					
Series 2016 - Swimming pool	1% to	10/26/2016	\$ 1,535,000	04/01/2037	
	Beginning of			End of	
	Year			Year	
<u>Debt Issued</u>	<u>Balance</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance</u>	<u>Interest</u>
Revenue Bonds					
Series 2016 - Swimming pool	\$ 1,300,000	\$ 0	\$ 65,000	\$ 1,235,000	\$ 39,762
Total	\$ 1,300,000	\$ 0	\$ 65,000	\$ 1,235,000	\$ 39,762
Detail of payments by year					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Principal:					
Series 2016 - Swimming pool	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 75,000
	<u>2028-2032</u>	<u>2033-2037</u>			<u>Total</u>
Principal:					
Series 2016 - Swimming pool	\$ 405,000	\$ 480,000			\$ 1,235,000

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE F. LONG-TERM DEBT – continued

Detail of payments by year	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Interest:					
Series 2016 - Swimming pool	\$ <u>38,528</u>	\$ <u>37,108</u>	\$ <u>35,498</u>	\$ <u>33,748</u>	\$ <u>31,788</u>
	<u>2028-2032</u>	<u>2033-2037</u>			<u>Total</u>
Interest:					
Series 2016 - Swimming pool	\$ <u>122,332</u>	\$ <u>46,051</u>			\$ <u>345,053</u>

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2022, the statutory limit for the City was \$1,962,150 providing a debt margin of \$1,962,150 after removing debt exempt from the limitation.

NOTE G. INTERFUND TRANSFERS/RESTATEMENTS

<u>From:</u>	<u>To:</u>	<u>Statutory Authority</u>	<u>Amount</u>
No transfers in 2022			\$ 0

During 2022, it was determined a certificate of deposit originally listed as part of bond and interest was actually part of the sewer reserve. Therefore the 2021 unencumbered cash in “bond fund” was decreased by \$91,083 from \$337,819 to \$246,736 and the “sewer cd reserve” was increased from \$0 to 91,083.

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), 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.

Compensated Absences: The estimated amount of liability for the vested portion of unused sick leave and accumulated vacation leave has not been calculated. Unpaid vacation and sick pay amounts are not accrued in the accompanying financial statements.

NOTE I. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Valley Falls 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, 2015. Effective January 1, 2015, Kansas law established

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$27,631, for KPERS for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City of Valley Falls' proportionate share of the collective net pension liability reported by KPERS was \$309,598. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City of Valley Falls' proportion of the net pension liability was based on the ratio of the City of Valley Falls' contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE J. OTHER POSTEMPLOYMENT BENEFITS – THRU KPERS

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022

NOTE K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas 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 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2022

NOTE L. OTHER INFORMATION - continued

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

Solid Waste Fund exceed budget by \$10,790.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through April 18, 2023, the date the financial statements were available to be issued. The City has Sewer Projects Phase 1 and 2 starting in 2023 which will be funded through grants from CDBG. The City has funding from an ARPA grant totaling \$175,598. The City has expended \$30,851.40 in 2022 and has \$145,106 carrying over to 2023

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

City of Valley Falls, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type funds					
General Fund	\$ 692,265	\$ 0	\$ 692,265	\$ 614,214	\$ (78,051)
Special Purpose Funds					
Swimming Pool	5,579	0	5,579	1,720	(3,859)
Capital Improvement	190,000	0	190,000	19,331	(170,669)
Special Highway & Streets	296,635	0	296,635	209,092	(87,543)
Special Equipment Reserve	40,000	0	40,000	0	(40,000)
Bond & Interest	108,000	0	108,000	104,762	(3,238)
Business Funds					
Water Utility	281,660	0	281,660	275,096	(6,564)
Sewer Utility	287,800	0	287,800	286,406	(1,394)
Solid Waste	140,000	0	140,000	150,790	10,790

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2a

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance Over (Under)
	2021 Actual	Actual	Budget	
Cash receipts				
Local Taxes				
Ad valorem property tax	\$ 234,091	\$ 252,753	\$ 236,930	\$ 15,823
Back tax collections	10,278	7,945	30,000	(22,055)
Motor vehicle tax	33,373	31,357	29,571	1,786
16/20 Trucks	0	70	203	(133)
Recreational Vehicle tax	362	458	318	140
State				
Sales tax	197,258	261,334	140,000	121,334
Liquor tax	0	736	0	736
In lieu of taxes	<u>0</u>	<u>15,678</u>	<u>0</u>	<u>15,678</u>
	<u>475,362</u>	<u>570,331</u>	<u>437,022</u>	<u>133,309</u>
Licenses, fees and permits				
License and permits	987	1,663	2,000	(337)
Swimming pool	33,892	44,223	20,000	24,223
Franchise fees	52,653	61,888	74,000	(12,112)
Court fines & fees	13,300	30,351	12,000	18,351
	<u>100,832</u>	<u>138,125</u>	<u>108,000</u>	<u>30,125</u>
Use of money and property				
Interest on investments	<u>431</u>	<u>2,888</u>	<u>2,500</u>	<u>388</u>
Other				
Rural Housing Incentive Districts	17,829	0	40,000	(40,000)
RV Park	0	1,255	0	1,255
Reimbursed expenses	0	(555)	20,000	(20,555)
Miscellaneous	25,148	3,718	15,000	(11,282)
	<u>42,977</u>	<u>4,418</u>	<u>75,000</u>	<u>(70,582)</u>
Transfers				
Transfer from Solid Waste	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>(20,000)</u>
Total cash receipts	<u>619,602</u>	<u>715,762</u>	<u>\$ 642,522</u>	<u>\$ 73,240</u>
Expenditures				
Administrative	202,037	184,436	\$ 200,000	\$ (15,564)
Police	205,616	187,564	250,000	(62,436)
Court	x 0	37,143	0	37,143
Streets	133,013	119,805	160,000	(40,195)
Parks	79,792	30,465	82,265	(51,800)
Pool	* 0	54,801	0	54,801
Total expenditures	<u>620,458</u>	<u>614,214</u>	<u>\$ 692,265</u>	<u>\$ (78,051)</u>

x In prior year was included with Police

* In prior year was included with Parks

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2a

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Receipts over (under) expenditures	\$ (856)	\$ 101,548		
Unencumbered cash, beginning of year	<u>18,610</u>	<u>17,754</u>		
Unencumbered cash, end of year	<u>\$ 17,754</u>	<u>\$ 119,302</u>		

See Independent Auditor's Report.

City of Valley Funds, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
 SWIMMING POOL
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Use of money and property				
Interest on investments	\$ 0	\$ 6	\$ 0	\$ 6
Other				
Miscellaneous	<u>508</u>	<u>319</u>	<u>0</u>	<u>319</u>
Total cash receipts	<u>508</u>	<u>325</u>	<u>\$ 0</u>	<u>\$ 325</u>
Expenditures				
Commodities	0	220	\$ 0	\$ 220
Contractual	<u>1,200</u>	<u>1,500</u>	<u>5,579</u>	<u>(4,079)</u>
Total expenditures	<u>1,200</u>	<u>1,720</u>	<u>\$ 5,579</u>	<u>\$ (3,859)</u>
Receipts over (under) expenditures	(692)	(1,395)		
Unencumbered cash, beginning of year	<u>6,121</u>	<u>5,429</u>		
Unencumbered cash, end of year	<u>\$ 5,429</u>	<u>\$ 4,034</u>		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
 CAPITAL IMPROVEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
State				
Federal receipts	\$ 87,979	\$ 87,979	\$ 190,000	\$ (102,021)
Total cash receipts	<u>87,979</u>	<u>87,979</u>	<u>\$ 190,000</u>	<u>\$ (102,021)</u>
Expenditures				
Contractual	0	15,891	\$ 0	\$ 15,891
Capital Outlay	<u>20,411</u>	<u>3,440</u>	<u>190,000</u>	<u>(186,560)</u>
Total expenditures	<u>20,411</u>	<u>19,331</u>	<u>\$ 190,000</u>	<u>\$ (170,669)</u>
Receipts over (under) expenditures	67,568	68,648		
Unencumbered cash, beginning of year	<u>9,008</u>	<u>76,576</u>		
Unencumbered cash, end of year	<u>\$ 76,576</u>	<u>\$ 145,224</u>		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
SPECIAL HIGHWAY & STREETS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Local				
Sales tax	\$ 0	\$ 16,644	\$ 0	\$ 16,644
State				
Fuel tax	15,265	30,245	29,650	595
Connecting links	59,654	125,125	0	125,125
Use of money and property			82,000	
Interest on investments	<u>0</u>	<u>20</u>	<u>0</u>	<u>20</u>
 Total cash receipts	 <u>74,919</u>	 <u>172,034</u>	 <u>\$ 111,650</u>	 <u>\$ 142,384</u>
 Expenditures				
Commodities	0	8,495	\$ 0	\$ 8,495
Contractual services	52,089	200,511	296,635	(96,124)
Other	<u>0</u>	<u>86</u>	<u>0</u>	<u>86</u>
 Total expenditures	 <u>52,089</u>	 <u>209,092</u>	 <u>\$ 296,635</u>	 <u>\$ (87,543)</u>
 Receipts over (under) expenditures	 22,830	 (37,058)		
 Unencumbered cash, beginning of year	 <u>73,365</u>	 <u>96,195</u>		
 Unencumbered cash, end of year	 <u>\$ 96,195</u>	 <u>\$ 59,137</u>		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
 SPECIAL EQUIPMENT RESERVE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Other				
Miscellaneous	\$ 4,879	\$ 2,250	\$ 20,000	\$ (17,750)
Expenditures				
Capital outlay	9,003	0	40,000	(40,000)
Receipts over (under) expenditures	(4,124)	2,250		
Unencumbered cash, beginning of year	5,656	1,532		
Unencumbered cash, end of year	\$ 1,532	\$ 3,782		

See Independent Auditor's Report.

City of Valley Funds, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
RHID
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Local				
Taxes				
Special assessments	\$ 0	\$ 26,767	\$ 40,000	\$ (13,233)
Other				
Miscellaneous	<u>0</u>	<u>4,845</u>	<u>0</u>	<u>4,845</u>
Total cash receipts	<u>0</u>	<u>31,612</u>	<u>40,000</u>	<u>(8,388)</u>
Expenditures				
Contractual	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	31,612		
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 31,612</u>		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2g

BOND AND INTEREST FUND
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
State				
State sales tax	\$ 149,300	\$ 163,235	\$ 155,000	\$ 8,235
Use of money and property				
Interest on investments	<u>0</u>	<u>942</u>	<u>0</u>	<u>942</u>
Total cash receipts	<u>149,300</u>	<u>164,177</u>	<u>\$ 155,000</u>	<u>\$ 9,177</u>
Expenditures				
Legal fees	1,000	0	\$ 1,000	\$ (1,000)
Principal	64,999	65,000	107,000	(42,000)
Interest	<u>40,868</u>	<u>39,762</u>	<u>0</u>	<u>39,762</u>
Total expenditures	<u>106,867</u>	<u>104,762</u>	<u>\$ 108,000</u>	<u>\$ (3,238)</u>
Receipts over (under) expenditures	42,433	59,415		
Unencumbered cash, beginning of year	<u>204,303</u>	<u>246,736</u>		
Unencumbered cash, end of year	<u>\$ 246,736</u>	<u>\$ 306,151</u>		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2h

BUSINESS FUNDS
 WATER UTILITY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021		2022		Variance Over (Under)
	Actual	Actual	Actual	Budget	
Cash receipts					
Charges for services					
Utility receipts	\$ 215,551	\$ 220,865	\$ 220,000	\$	865
Utility penalties	0	4,020	7,500		(3,480)
Utility sales tax	0	3,122	0		3,122
Service fees	0	110	0		110
Meter settings	0	3,000	2,700		300
Meter connection	0	1,970	1,500		470
Use of money and property					
Interest on investments	0	2	0		2
Other					
Reimbursed expenses	0	619	500		119
Total cash receipts	<u>215,551</u>	<u>233,708</u>	<u>\$ 232,200</u>	<u>\$</u>	<u>1,508</u>
Expenditures					
Salaries and benefits	54,764	73,790	\$ 75,000	\$	(1,210)
Insurance	0	15,466	22,500		(7,034)
Training/conferences	0	1,033	0		1,033
Dues/memberships	0	481	0		481
Equipment/uniforms	0	6,462	0		6,462
Utilities/phone	23,227	21,789	21,500		289
Facilities maintenance	59,434	49,828	42,660		7,168
Vehicle maintenance/fuel	693	9,863	0		9,863
Postage/stationery	0	2,802	0		2,802
Commodities	59,060	36,769	120,000		(83,231)
Contractual	0	30,257	0		30,257
Utilities sales tax	0	2,282	0		2,282
Miscellaneous	0	1,360	0		1,360
Capital outlay	35,261	22,914	0		22,914
Total expenditures subject to budget	<u>232,439</u>	<u>275,096</u>	<u>\$ 281,660</u>	<u>\$</u>	<u>(6,564)</u>
Receipts over (under) expenditures	(16,888)	(41,388)			
Unencumbered cash, beginning of year	<u>158,285</u>	<u>141,397</u>			
Unencumbered cash, end of year	<u>\$ 141,397</u>	<u>\$ 100,009</u>			

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2i

BUSINESS FUNDS
SEWER SERVICE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Charges for services				
Utility receipts	\$ 141,200	\$ 146,470	\$ 145,000	\$ 1,470
Utility penalties	0	3,366	0	3,366
Meter connection	0	1,600	0	1,600
State				
Grants	40,271	102,945	0	102,945
Other				
Reimbursed expenses	0	552	0	552
Total cash receipts	<u>181,471</u>	<u>254,933</u>	<u>\$ 145,000</u>	<u>\$ 109,933</u>
Expenditures				
Salaries and benefits	46,210	78,064	\$ 65,000	\$ 13,064
Insurance	16,294	20,198	15,000	5,198
Training/conferences	0	1,737	0	1,737
Dues/memberships	0	461	0	461
Equipment/uniforms	0	78	0	78
Utilities/phone	2,305	5,359	2,800	2,559
Facilities maintenance	0	15,196	20,000	(4,804)
Vehicle maintenance/fuel	0	10,922	0	10,922
Postage/stationery	0	1,142	0	1,142
Commodities	0	7,117	0	7,117
Contractual	0	28,772	35,000	(6,228)
Miscellaneous	0	311	0	311
Capital outlay	<u>141,804</u>	<u>117,049</u>	<u>150,000</u>	<u>(32,951)</u>
Total expenditures	206,613	286,406	<u>\$ 287,800</u>	<u>\$ (1,394)</u>
Receipts over (under) expenditures	(25,142)	(31,473)		
Unencumbered cash, beginning of year	<u>294,862</u>	<u>269,720</u>		
Unencumbered cash, end of year	<u>\$ 269,720</u>	<u>\$ 238,247</u>		

See Independent Auditor's Report.

City of Valley Funds, Kansas

Schedule 2j

**SPECIAL PURPOSE FUNDS
SEWER CD RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash receipts		
Local		
Transfers	\$ 0	\$ 0
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>91,083</u>	<u>91,083</u>
Unencumbered cash, end of year	<u>\$ 91,083</u>	<u>\$ 91,083</u>

See Independent Auditor's Report.

City of Valley Funds, Kansas

Schedule 2k

BUSINESS FUNDS
 SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Charges for services				
Utility receipts	\$ 122,391	\$ 144,741	\$ 118,000	\$ 26,741
Utility penalties	0	2,543	0	2,543
Other				
Reimbursed expenses	0	36	0	36
	<u>122,391</u>	<u>147,320</u>	<u>\$ 118,000</u>	<u>\$ 29,320</u>
Expenditures				
Contractual services	116,641	148,229	\$ 140,000	\$ 8,229
Miscellaneous	0	2,561	0	2,561
Total Expenditures	<u>116,641</u>	<u>150,790</u>	<u>\$ 140,000</u>	<u>\$ 10,790</u>
Receipts over (under) expenditures	5,750	(3,470)		
Unencumbered cash, beginning of year	<u>46,043</u>	<u>51,793</u>		
Unencumbered cash, end of year	<u>\$ 51,793</u>	<u>\$ 48,323</u>		

See Independent Auditor's Report.



Kansas Governor's Grants Program

**L
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Local Safety and Security Equipment Grant Program Solicitation

***PRE-APPLICATION WEBINAR:
June 7, 2023 at 9:00 a.m.***

APPLICATION DEADLINE:

Must be emailed no later than 11:59 p.m., June 30, 2023

kggpapp@ks.gov

Late applications will not be accepted

For questions regarding application requirements, please contact the
Kansas Governor's Grants Program (KGGP) at 785-291-3205 or kggpapp@ks.gov

Local Safety and Security Equipment Grant Program Guidelines

Overview

The Local Safety and Security Equipment (LSSE) Grant Program provides funding for the purpose of improving the accessibility and efficiency of delivery of services to Kansans through investments to modernize information technology infrastructure, continuity of operations, and safety and security. The LSSE Grant Program also allows for replacement of wildland firefighting equipment. Note additional criteria information on the [LSSE webpage](#).

Eligible Applicants

Applicants eligible for LSSE grant funding include local governmental entities, specifically for the jurisdictions' emergency response departments, including but not limited to, first responders, public safety answering points for 911 centers, law enforcement agencies, fire departments (including part-time and volunteer departments), and paramedics/emergency medical services.

Pre-Application Webinar

A pre-application webinar will be held **Wednesday, June 7, 2023, at 9:00 a.m.** The webinar may be accessed at the following link: <https://us06web.zoom.us/j/83233006816>.

Grant Application Deadline

Applications must be submitted by email no later than **11:59 p.m. on June 30, 2023**, to kggpapp@ks.gov. Late applications will not be considered for a grant award.

Grant Project Period and Funding Availability

All grant projects funded by the LSSE Grant Program shall be for a **period of 15 months from October 1, 2023, through December 31, 2024**. Approximately \$6,175,000 million is available for distribution. There is a match requirement, described below.

Allowable Purchases

Funding is limited to the following purpose areas:

- Equipment upgrades critical to emergency response and/or law enforcement operations;
- Support for updated interoperability communications systems within Kansas;
- Replacing unsafe, damaged, non-operational wildland firefighting equipment;
- Replacing wildland firefighting equipment destroyed by fire; and/or
- Providing wildland firefighting equipment that meets the national standards.

NOTE: To ensure safe and secure interactions and interoperability of communications, compliance with the Cybersecurity and Infrastructure Security Agency mandate is required.

Match Requirements

The purpose of matching contributions is to increase the resources available for the projects supported by grant funds. A cash match of 10 percent of the total cost of each LSSE grant project (grant award plus match) is required for each LSSE funded grant project. The Local Fiscal Recovery Funds or Local Assistance and Tribal Consistency Funds may be used for the required match.

Example:	Total LSSE Grant Project Cost	= \$50,000
	90% LSSE Share	= \$45,000
	10% Match	= \$ 5,000

Equipment

For purposes of the LSSE Grant Program, equipment is defined as assets with a useful life of one year or more and a cost of **\$5,000** or more. The applicant must comply with its local agency's purchasing procedures regarding equipment purchases. If the applicant receives a LSSE grant award, the agency will be required to submit reports detailing the purchase of equipment within 30 calendar days of payment of equipment. The applicant agrees that equipment purchased with LSSE grant funds will continue to be used for the purpose it was purchased for as long as needed, whether or not the agency continues to be supported by the LSSE Grant Program.

Supplanting

LSSE grant funds shall be used to supplement, **not** supplant, other federal, state, or local funds that would otherwise be available for the proposed purchases. Supplanting occurs when an entity reduces or reallocates federal, state, or local funds for a particular purchase specifically because other funds are available. The applicant is required to identify a list of any federal, state, or local funds and resources that are available or have been used for the proposed purchases. The description should include how these other resources will be used and how the request for LSSE funds will enhance and not duplicate or replace these resources.

Grant Recipient Compliance and Reporting Requirements

If the applicant receives a LSSE grant award, the agency will be expected to comply with the following program requirements set out in the grant assurances and reporting requirements.

- **Monthly Financial Status Report**, with supporting documentation attached. Supporting documentation includes, but is not limited to, a General Ledger or comparable accounting report that provides LSSE-specific allocation of expenses, purchase orders, and invoices. Monthly reimbursements are made based on these expenditure reports. These reports are **due 10 calendar days** after the end of each month.

- **Grant Project Narrative Report** provides a narrative description of the equipment purchased and how it has enhanced interoperability or replaced wildland firefighting equipment provided with grant funds. Describe the following outcome measures:
 - Increase in interoperability of communications for service delivery through post-incident reporting or other proposed methods;
 - Progress in adherence to the federal communication encryption standards through pre-/post-grant status reports; and
 - Increase in efficiency in delivery of services through post-award reporting.

This report is **due 10 calendar days** after the end of the grant period.

- **Projection of Final Expenditures Report** is **due October 10, 2024**.
- Any other reporting procedures that may be required by the Kansas Governor’s Grants Program (KGGP), the Kansas Recovery Office, or U.S. Department of Treasury.

Copies of all financial and programmatic supporting documentation must be maintained by the agency for a period of five (5) years following the closeout of the grant award.

Review of Applications

A grant review committee may assist the KGGP in determining grant awards. All applicants should be aware that the final grant award amount is not valid until the applicant receives written notification from the KGGP. Please do not contact the KGGP regarding the status of an application.

Each grant application will be evaluated using the following criteria:

- Demonstration of clear and appropriate purchases consistent with the purpose outlined in the LSSE grant solicitation;
- Relevant budget information;
- Submission of all required documents and a complete application; and
- Applicant agency’s ability to fulfill all the requirements of the LSSE grant program.

Each applicant will be notified in writing of the grant award decision.

What an Application Must Include

Please read the LSSE solicitation instructions and requirements before completing the grant application. Submit the application documents in 12 pt. Times New Roman and number the pages. Do not submit any section of the application in landscape format. Do not submit any items not specified in the instructions.

The application must include the following items:

- _____ General Information (complete attached form)
- _____ Project Narrative (separate document; not to exceed five (5) pages)
- _____ Grant Project Budget (complete attached form)
- _____ Grant Management Capacity (separate document; not to exceed two (2) pages)

General Information (attached form)

Applicants must complete the General Information Form attached to this solicitation. Please note that the language provided in the “Brief Description of Proposed Grant Project” field may be utilized on public websites and documents to describe the purpose of the project and accomplishments of the grant award.

Project Narrative (separate document not to exceed five (5) pages)

The following items must be included in the Project Narrative and shall not exceed five pages.

Justification of Need for Grant Funds

Applicants must explain how LSSE grant funds will be used. Based on the applicant’s request, explain the justification for:

- Enhancing interoperability to increase efficiency of communications, leading to increased efficiency of service delivery;
- Increasing officer and citizen safety through enhanced communication systems;
- Ensuring adherence to federal communication encryption standards;
- Decreasing the risk of equipment failure through modernization efforts; and/or
- Replacing equipment or fire apparatus destroyed or damaged by wildfires.

Describe how the request for a LSSE grant to fund the requested expenses is not supplanting other funds, per the definition in Supplanting section of application. If the expenses are existing agency costs, the non-supplanting explanation must include a description of how they were previously supported and why that support cannot continue to be utilized. The applicant must ensure any request for funds outlined in the Project Narrative corresponds to the grant project budget submitted.

Grant Project Staff

Provide a list by name and title of each staff member who will be responsible for monitoring and reporting on the LSSE grant project.

Civil Rights Contact Information

Applicants must include the name, address, and telephone number of the civil rights contact person who is responsible for ensuring all applicable civil rights requirements are met and who will act as liaison in civil rights matters.

System for Award Management (SAM) Registration and Unique Entity Identifier

Applicants must establish and maintain an active registration status in the [SAM](#). The applicant must provide 1) the agency's 12-character unique entity identifier provided in the agency's SAM registration profile, and 2) the current SAM expiration date.

Current Audit Report

For agencies expending \$750,000 or more in federal funds during its fiscal year, a Single Audit is required as stipulated in the [Federal OMB Uniform Guidance, 2 C.F.R. Part 200, Subpart F](#).

Grant Project Budget (attached form)

The applicant must submit a reasonable and cost-effective grant project budget on the attached Budget Summary Form. The budget must adhere to allowable purchases as outlined in the LSSE solicitation. In addition, a brief narrative explanation with a detailed calculation must be provided. Calculations shall clearly demonstrate how the requested amounts were derived.

Grant Management Capacity (separate document not to exceed two (2) pages)

The KGGP must assess the applicant's ability and capacity to implement the proposed LSSE grant project in full compliance with the terms and conditions of a subgrant award. Applicants must submit a separate document responding to the following questions:

- Will a LSSE grant award be maintained in a manner that accounts for the funds separately and distinctly from other sources of revenue/funding?
- Does the applicant have written accounting policies and procedures? How often are they updated, and when did the most recent update occur?
- What accounting system does the applicant utilize and when was the current system implemented? Briefly describe its level of automation, the type(s) of technology utilized, and any manual accounting processes used to complement the system.
- Does the accounting system track expenditures at a line item level and allow the applicant to monitor the approved grant project budget against actual expenditures?
- Does the applicant have effective internal controls for ensuring grant project expenditures are solely for allowable and approved purposes? Briefly describe the internal controls in place that will provide reasonable assurance a LSSE grant award will be managed properly.
- Does the applicant have the fiscal capacity to manage a LSSE grant award on a reimbursement basis?
- Does the individual(s) responsible for fiscal oversight have the knowledge, qualifications, experience, and training to assure grant compliance?



Enterpol Planning Proposal

CONFIDENTIAL TO VALLEY FALLS PD

Kelly Stewart
 kstewart@teamhuber.com
 Phone: 620-577-4540
 Cell: 620-515-3460
 www.enterpol.com

Proposal Date: March 8, 2023

Expiration Date: May 8, 2023

Enterpol Solutions - RMS (Hybrid)

Enterpol Services

Remote Server & PC Configuration for Enterpol RMS	1 @	\$1,200.00 each	\$1,200.00
*Includes Enterpol RMS with the KLER Interface			

Total Enterpol Services \$1,200.00

Required Application Software and Year 1 Support & Maintenance

¹ Enterpol Licenses (3 FT 3 PT)	5 @	\$500.00 each	\$2,500.00
Enterpol Support & Maintenance	5 @	\$340.00 each	\$1,700.00
² HCL Notes Licenses	6 @	\$95.00 each	\$570.00

Total Enterpol Application & Support \$4,770.00

Total Initial Cost \$5,970.00

YEAR 2 ANNUAL MAINTENANCE/SUPPORT

Year 2 Application Support/Software Subscription

¹ Enterpol Support & Maintenance	5 @	\$340.00 each	\$1,700.00
² HCL Notes Renewal	6 @	\$39.00 each	\$234.00

Total Year 2 Application Support/Notes Renewal \$1,934.00

Year 2 Optional Interface Support

KLER Interface Support & Maintenance	1 @	\$785 each	\$785
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Total Support & Maintenance Year 2 \$2,719.00

¹ Enterpol Licensing is offered on a 2 for 1 basis for Part-time/Reserve users.

² HCL Notes Licenses required for each individual user regardless of FT, PT or Reserve Status.

TERMS & CONDITIONS

1. This proposal is based on the implementation and training for Enterpol RMS only for the specified number of users listed on the PD's existing server.
2. All services and installation tasks are quoted as being performed remotely.
3. Terms of Payment - Payment for software licenses is due upon receipt of invoice. Payment for all software must take place prior to installation. All other services, support and deliverables shall be invoiced upon completion of installation and shall be due upon receipt. All outstanding invoices unpaid for more than 30 days of the invoice

date shall be subject to a service charge of 1.5% per month.

- 4. The Enterpol Software Support & Maintenance must be renewed annually.
- 5. All hardware and 3rd Party software prices are subject to change without notice.
- 6. **Quote is for a web-based screen-share training session, typically lasting 4 - 6 hours.**

If this proposal is acceptable and you would like to move forward with implementation, please Sign, Date, Scan and email the signed copy to: kstewart@teamhuber.com

Authorized Signature

Date



VALLEY FALLS POLICE DEPARTMENT

05/02/2023

05/02/2023

VALLEY FALLS POLICE DEPARTMENT
417 BROADWAY
VALLEY FALLS, KS 66088

Dear Carolyn Clark,

Motorola Solutions is pleased to present VALLEY FALLS POLICE DEPARTMENT with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide VALLEY FALLS POLICE DEPARTMENT with the best products and services available in the communications industry. Please direct any questions to Brady Liggett at bradyl@tfmcomm.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Brady Liggett

Motorola Solutions Manufacturer's Representative

Billing Address:
 VALLEY FALLS POLICE
 DEPARTMENT
 417 BROADWAY
 VALLEY FALLS, KS 66088
 US

Quote Date:05/02/2023
 Expiration Date:07/01/2023
 Quote Created By:
 Brady Liggett
 bradyl@tfmcomm.com

End Customer:
 VALLEY FALLS POLICE DEPARTMENT
 Carolyn Clark
 chiefclark@valleyfalls.org
 785-945-3434

Contract: 21810 - JOHNSON COUNTY
 (KS)
 Payment Terms:30 NET

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ 6000 Series	APX6000 XE				
1	H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE	4	\$3,595.00	\$2,157.00	\$8,628.00
1a	H869BZ	ENH: MULTIKEY	4	\$363.00	\$217.80	\$871.20
1b	Q361AR	ADD: P25 9600 BAUD TRUNKING	4	\$330.00	\$198.00	\$792.00
1c	QA02006AA	ENH: APX6000XE RUGGED RADIO	4	\$880.00	\$528.00	\$2,112.00
1d	Q887AU	ADD: 5Y ESSENTIAL SERVICE	4	\$306.00	\$306.00	\$1,224.00
1e	H38BT	ADD: SMARTZONE OPERATION	4	\$1,320.00	\$792.00	\$3,168.00
1f	Q806BM	ADD: ASTRO DIGITAL CAI OPERATION	4	\$567.00	\$340.20	\$1,360.80
1g	Q629AK	ENH: AES ENCRYPTION AND ADP	4	\$523.00	\$313.80	\$1,255.20
	APX™ 6500 / Enh Series	ENHANCEDAPX6500				
2	M25URS9PW1BN	APX6500 ENHANCED 7/800 MHZ MOBILE	3	\$3,383.12	\$2,029.87	\$6,089.61



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 -- #: 36-1115800

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
2a	G51AU	ENH: SMARTZONE OPERATION APX6500	3	\$1,320.00	\$792.00	\$2,376.00
2b	G67DT	ADD: REMOTE MOUNT E5 APXM	3	\$327.00	\$196.20	\$588.60
2c	GA01606AA	ADD: NO GPS/WI-FI ANTENNA NEEDED	3	\$0.00	\$0.00	\$0.00
2d	B18CR	ADD: AUXILIARY SPKR 7.5 WATT APX	3	\$66.00	\$39.60	\$118.80
2e	G843AH	ADD: AES ENCRYPTION AND ADP	3	\$523.00	\$313.80	\$941.40
2f	G444AH	ADD: APX CONTROL HEAD SOFTWARE	3	\$0.00	\$0.00	\$0.00
2g	G806BL	ENH: ASTRO DIGITAL CAI OP APX	3	\$567.00	\$340.20	\$1,020.60
2h	GA01670AA	ADD: APX E5 CONTROL HEAD	3	\$717.00	\$430.20	\$1,290.60
2i	W22BA	ADD: STD PALM MICROPHONE APX	3	\$79.00	\$47.40	\$142.20
2j	W969BG	ADD: MULTIKEY OPERATION	3	\$363.00	\$217.80	\$653.40
2k	G174AD	ADD: ANT 3DB LOW-PROFILE 762-870	3	\$47.00	\$28.20	\$84.60
2l	G361AH	ENH: P25 TRUNKING SOFTWARE APX	3	\$330.00	\$198.00	\$594.00
2m	GA00318AF	ENH: 5 YEAR ESSENTIAL SVC	3	\$480.00	\$480.00	\$1,440.00
3	RLN6554A	APX WIRELESS RSM W/ DUC US/NA/JP/TW	4	\$324.00	\$194.40	\$777.60
4	PMLN6716A	WIRELESS RSM VEHICULAR CHARGER	4	\$77.76	\$46.66	\$186.64
Grand Total					\$35,715.25(USD)	

Notes:


Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Purchase Order Checklist	
Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this)	
PO Number/ Contract Number	
PO Date	
Vendor = Motorola Solutions, Inc.	
Payment (Billing) Terms/ State Contract Number	
Bill-To Name on PO must be equal to the Legal Bill-To Name	
Bill-To Address	
Ship-To Address (If we are shipping to a MR location, it must be documented on PO)	
Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)	
PO Amount must be equal to or greater than Order Total	
Non-Editable Format (Word/ Excel templates cannot be accepted)	
Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept	
Ship To Contact Name & Phone #	
Tax Exemption Status	
Signatures (As required)	



Sales Quotation

www.tfmcomm.com
Acct Rep: APRIL GUEDRY

Quotation #: 227371

TFM Comm Inc
323 S Kansas Ave
Topeka, KS 66603

Telephone: (785) 233-2343
Fax : (785) 234-6848

Date: 5/3/2023
Quote Valid For :
30 Days

To: VALLEY FALLS, CITY OF

417 BROADWAY ST
VALLEY FALLS KS 66088
Telephone: 785-217-1573
Fax:
Contact: EDWARD RIVERA

QTY:	ITEM #:	DESCRIPTION:	UNIT PRICE	TOTAL
3.00	*INSTALL	INSTALL/REMOVAL LABOR	350.00	1,050.00

Subtotal: 1,050.00
Sales Tax: 0.00

Quotation Total: 1,050.00

Equipment:
Installation:
Terms:

Quote Notes:
INSTALL 3 APX6500 INTO 3 VEHICLES

Customer is responsible for all applicable sales tax and/or incurred shipping charges. It is the sole responsibility of the customer to have a valid FCC license for all two-way radio equipment.

CUSTOMER IS RESPONSIBLE FOR ALL FCC AND FREQUENCY COORDINATION FEES

The information in this quotation is PROPRIETARY & CONFIDENTIAL for use by TFMComm Inc and the Client referred to within.

LEASE or INSTALLMENT PURCHASE CONTRACT: \$ _____ per MO. for _____ months.

Accepted By: Print: _____ Signed: _____
Customer P/O: _____ Date: _____ Title: _____

WORK ORDER NO. 22-04

This Work Order No. 22-04 is made as of this _____ day of _____, 20____, under the terms and conditions established in the Master Agreement between Client and Professional Engineering Consultants, P.A. (PEC) dated January 3, 2022. Except to the extend modified herein, all terms and conditions of the Master Services Agreement shall continue a full force and effect.

SECTION A – SERVICES

- A.1 PEC shall perform the following services (collectively, the “Services”): See attached Exhibit B.
- A.2 In conjunction with the performance of the Services as described above, PEC shall provide the following submittals, documents or other deliverables to Contractor: See attached Exhibit B.
- A.3 Exclusions: See attached Exhibit B.

SECTION B – SCHEDULE

PEC shall perform the Services and deliver the above documents according to the following: 60 days following the receipt of an executed copy of this work order.

SECTION C – COMPENSATION

In return for the proper performance by Professional Engineering Consultants, P.A. of its Services, Client shall pay to PEC a lump sum amount of fifteen thousand Dollars (\$15,000.00).


SECTION E – OTHER PROVISIONS

The parties agree to the following additional provisions with respect to this Work Order:

CLIENT

By: _____
 Printed Name: _____
 Title: _____
 Date: _____

PROFESSIONAL ENGINEERING CONSULTANTS, P.A.

By: 
 Printed Name: Alex M. Darby, P.E.
 Title: Principal
 Date: May 11, 2023

Water Supply Evaluation

EXHIBIT B

A. Project Description.

1. A study was completed in 2003 and updated in 2005 that evaluated alternative raw water supply sources to supplement the current surface water source from the Delaware River. Property near the existing water treatment plant that was not available at the time of the study has become a potential option as a location for new groundwater wells. The PROJECT will evaluate the two properties identified by the CLIENT to determine if water is available to further pursue.

B. Project Deliverables.

1. Project Deliverables shall consist of a technical memorandum.

C. Scope of Services:

1. Project Management
 - a) Development and management of the project schedule, preparation and distribution of project meeting agendas and minutes, development of information requests as required to complete the scope of services listed below, and CLIENT communications.
2. Water Rights and Property Investigation
 - a) Conduct a review of the CLIENT'S existing water rights associated with the Delaware River to determine available rights, limitations, and historical usage.
 - b) Review available data from the Division of Water Resources, well databases, and others to determine if water may be available in the area of the identified properties.
 - c) Contact DWR to request any available information on the availability for new water rights in the area of the identified properties.
 - d) Review identified properties to determine electrical service available to the site, connections to the raw water system/head of the water treatment plant, and available area for new wells and associated structures.
3. Technical Memorandum
 - a) Prepare a draft memorandum for CLIENT review to include summary of existing water rights and usage, potential new water right findings, property review, and infrastructure needs to connect new wells and estimated costs (if water rights appear to be available).
 - b) Review memorandum with CLIENT to address questions and comments.
 - c) Prepare final memorandum and submit to CLIENT.

D. Additional Responsibilities of CLIENT:

The CLIENT agrees to provide the following pursuant to PEC accomplishing the Scope of Services outlined herein.

- a) Provide information requested by PEC in a timely manner.
- b) Attend any meetings with PEC as required throughout the PROJECT.
- c) Review documents and provide comment and input.

- d) Provide and coordinate access as required for project needs.

E. Supplemental Services:

The following services can be provided by PEC at an additional cost by Supplemental Agreement:

- a) Coordination of test wells, test pumping, and water quality sampling.
- b) Field surveys.
- c) Funding assistance.
- d) Permitting through KDHE, DWR, or other applicable agencies.
- e) Geotechnical or hydrogeological investigations.
- f) Preparation of construction plans, specifications, or Engineer's Opinion of Probable Costs.
- g) Evaluation of other water supply options.
- h) Design of "Additional Services or Extra Services" as defined by CASE unless specifically agreed to. Additional services typically consist of site structures, screen walls, shoring, preparation of shop drawings, and review of value engineering and substitutions.
- i) Platting and/or Zoning change processes.
- j) Easement abandonments, dedications, and staking.
- k) Construction staking and materials testing.
- l) Construction Administrative Services.
- m) Construction observation/inspection and testing.
- n) Detailed reviews or evaluations of water system infrastructure.
- o) Collection or analysis of water samples.

F. Exclusions:

The following shall be specifically excluded from the Scope of Services to be provided by PEC.

- a) Environmental assessment or clearances.
- b) Architectural/building design services.
- c) Franchise Utility Design.
- d) The Owner shall establish and pay for testing and inspection plans that includes all code mandated special structural inspection to be performed.
- e) Any filing or permit fees - all fees shall be paid directly to the regulatory agency/entity by the CLIENT.
- f) Vacuum excavation of utilities.
- g) Offsite removal of spoils.
- h) Handling of contaminated soils.
- i) Land acquisition.



City of
VALLEY FALLS

Incorporated May 17, 1869

COUNCIL MEETING DATE: May 17, 2023

INVOICES IN THE TOTAL AMOUNT OF: \$50,479.03

APPROVED:

STATE OF KANSAS

COUNTY OF JEFFERSON

I hereby certify that the attached bills are just, correct, and remain unpaid, and that the amount therein is actually due and owing according to law.

Approved by:

City Administrator

Subscribed and sworn to before me this _____ day of May, 2023

City Clerk

CLAIMS REPORT
Check Range: 5/04/2023- 5/17/2023

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
AFLAC	Cafeteria Plan		352.92	22073380	5/15/23
BLUE CROSS BLUE SHIELD OF KS	HEALTH INSURANCE		5,465.30	22073382	5/17/23
BLUE VALLEY PUBLIC SAFETY	Siren Repair		1,239.00		
C & B EQUIPMENT	Valve Install at Lagoon		8,030.00		
CHAD SPENCER	Mileage Reimbursement		125.76		
COMPUTER DOCTORS LLC	Set Up Back Ups		165.00		
EFTPS	FED/FICA TAX		3,517.04	22073372	5/10/23
EMEDCO	Pool Parking / Clean Up Signs		466.77		
EVERGY	ELECTRIC		4,482.54	22073366	5/08/23
FORTE	ACH Fees		62.25	22073378	5/10/23
HARLANDCLARKE	Deposit Slips	83.94		22073376	5/10/23
HARLANDCLARKE	1000 Checks	401.67	485.61	22073377	5/10/23
HOLLIE VANDYKE	Swimming Lesson Reimbursement		80.00		
K-4 AG & SERVICES LLC	Tires		820.46		
KPERS	KPERS TIER III		2,397.47	22073374	5/10/23
KPERS457	KPERS ROTH		910.00	22073375	5/10/23
KRAMER CONSULTING LLC	Old Pool Survey		5,632.50		
KSDOR PAYROLL	STATE TAX		580.26	22073373	5/10/23
MID-AMERICAN RESEARCH CHEMICAL	Pool Chemicals/ Paint		584.39		
MIDWAY AUTO SUPPLY	Oil Change		70.61		
PEC	Barnes Plot		1,800.00		
PETRO VALLEY FALLS	FUEL		435.98		
SCHENDEL PEST SERVICES	Pest Control		76.03		
TARWATER FARM & HOME	Grass for Water Leaks		97.01		
THE GUIDANCE CENTER	Pysch Evaluation - Officer		500.00		
WASTE MANAGEMENT	Trash Service		11,692.55		
WERRING LAW LLC	City Prosecutor Services		500.00		
WESTERN HARDWARE & AUTO	Batteries. Oil, Cleaning Suppl		179.58		
			=====		
	Accounts Payable Total		50,749.03		
	Invoices: Paid		18,253.39		
	Invoices: Scheduled		32,495.64		

CLAIMS REPORT
CLAIMS FUND SUMMARY

FUND	NAME	AMOUNT
100	GENERAL FUND	22,613.56
160	POOL RESERVE	80.00
720	WATER UTILITY	4,723.02
730	SEWER UTILITY	11,256.07
740	SOLID WASTE (TRASH)	12,076.38

	TOTAL FUNDS	50,749.03



City of
VALLEY FALLS

Incorporated May 17, 1854

**City Administrator Report
City Council May 17, 2023**

Daily Operations

1. **Garage Sales** Completed Garage Sale Map for Chamber of Commerce.
2. **Audit RFP** for audit services will be sent out after completion of audit presentation.
3. **Codification** Sent ordinances and old code to Ranson to begin drafting the updated code.
4. **Trash Audit** Completed trash Audit. Found 150 corrections needed between the City and Waste Management.
5. **Budget** Working on the 2024 budget. This process starts in May and is generally completed by September.
6. **Onsite Back Ups** Installed on May 9th for Police Department, City Hall, and Water Plant. New firewall to be installed at Water Plant also.
7. **Storm Siren** Working with Blue Valley to get storm siren installed at Water Plant location.
8. **Part-Time Officers** Advertising for Part-Time Police Officer.
9. **Economic Development Board** - Collaborative meeting over by-laws on June 28th.
10. **Planning Commission** - Next meeting TBD.
11. **Barnes Addition Plot** PEC has completed the draft. Should have the final draft by end of May.
12. **Water Source Project** PEC is getting final information for proposal to move forward with test wells and information from the studies done in 2005.
13. **Utility Mapping** Once updates with KRWA are complete PEC will host updated Sewer and Water maps.
14. **207 Sycamore St Condemnation** No progress. Approval to move forward on razing process.
15. **204 Walnut St Condemnation** Next update May 3rd. Application in for demo assistance. To begin work June 1st.
16. **419 Broadway St Condemnation** Next progress update June 7th.

Grants & Projects

1. **CDBG Sewer Project Phase 1** - Construction began May 1st. Anticipated completion in December 2023. Got everything to KDHE for the loan increase.
2. **KDHE Waste Tire Grant** - Awarded grant of \$2,600 for benches and tables.
3. **USDOT Safety Action Plan Grant** - Awarded grant of \$40,000 Federal Funding and \$5,000 KDOT. City share is \$5,000. Kickoff Meeting w/ DOT was May 11th. Working on completing RFQ for consultant and completing Grant Agreement.
4. **HEAL Grant** Submitted two applications with Brown Brothers. 405/407 Broadway - Building & 409/411 Broadway - Façade. Awards announcement anticipated by end of May.
5. **K-4 / K-16 Street Lights** - Safety study is anticipated to be finalized with recommendations by June. \$30,000 estimated to add lighting. If warranted by KDOT study, the light cost will be covered by KDOT.
6. **Opioid Settlement** - Total received to date is \$2,952.96. \$0.00 expended. Working with PD on possible uses of funds and application of opioid settlement grant.
7. **Automatic Water Meters** - 16 meters left to install.
8. **American Rescue Plan Act (ARPA)** - Projects completed to date include: gWorks Software, RV Park Electrical Upgrade. Funds used to date: \$23,851.40. Projects pending to date include: KDOT TA Downtown Streetscape Project. Remaining Funds: \$152,106.96.
9. **KDOT TA**. Applications are due in February 2024. Working with PEC for grant application and engineering estimates.
10. **KDOT Safe Routes to School** Applications are due in February 2024. Working with PEC for grant application and engineering estimates.
11. **KDHE Lead & Copper** Lead & Copper Inventory due to KDHE by October 16, 2024. Submitted grant application to KDHE for technical assistance.

CITY OFFICE

417 Broadway • Valley Falls, Kansas 66088-1200
Phone 785-945-6612 • Fax 785-945-3341

Financials

Fund Balances

Fund #	Fund Name	Previous Balance	Current Balance
100	General Fund	\$140,565.14	\$141,596.47
160	Pool Reserve	\$4,734.19	\$4,734.19
200	Capital Improvement Fund	\$154,224.52	\$154,224.52
300	Special Hwy & Streets	\$67,298.82	\$67,298.82
400	Equipment Reserve	\$26,191.71	\$26,191.71
500	Bond & Interest	\$105,492.29	\$116,365.08
600	RHID	\$65,434.98	\$65,434.98
720	Water	\$29,708.54	\$31,677.85
721	Water Reserve	\$15,800.00	\$15,800.00
730	Sewer	\$199,378.32	\$198,543.97
731	Sewer Reserve	\$15,800.00	\$15,800.00
740	Solid Waste	\$22,100.41	\$52,888.64
790	Insurance Reserve	\$0.00	\$0.00
Total		\$846,728.92	\$890,556.23
CD #	Fund/ Fund Name	Previous Balance	Current Balance
Bank 500	Money Market (PBC)	\$12,182.42	\$12,182.42
X0971	Bond & Interest Fund (500)	\$153,500.00	\$153,500.00
X2279	Sewer Fund (730)	\$91,083.20	\$91,083.20
Total		\$256,765.62	\$256,765.62
Total In Bank		\$1,103,494.54	\$1,147,321.85

Budget

Fund #	Fund Name	Budget	YTD Expended	Difference
100	General Fund	\$729,701	\$284,021.04	\$445,679.96
160	Pool Reserve	\$6,500	\$0.00	6,500.00
200	Capital Improvement Fund	\$50,000	\$0.00	\$50,000.00
300	Special Hwy & Streets	\$172,841	\$6,175.00	\$166,666.00
400	Equipment Reserve	\$63,000	\$0.00	\$63,000.00
500	Bond & Interest	\$182,393	\$84,588.75	\$97,804.25
600	RHID	\$60,000	\$0.00	\$60,000.00
720	Water	\$543,500	\$192,285.20	\$351,214.80
721	Water Reserve	\$50,000	\$1,400.00	\$48,600.00
730	Sewer	\$3,821,000	\$150,327.35	\$3,670,672.65
731	Sewer Reserve	\$50,000	\$0.00	\$48,600.00
740	Solid Waste	\$258,000	\$60,361.61	\$197,638.39
790	Insurance Reserve	\$0	\$0.00	\$0.00
Total		\$5,986,935.00	\$779,158.95	\$5,206,376.05

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City of
VALLEY FALLS

Incorporated May 17, 1869

Public Works Report
May 17, 2023

Water:

Cleaned the water plant
Replaced the failing mixer motor and sent it in for repairs
Completed about 50 locates for sewer project and electric pole replacement
Researching pricing for replacement of finished turbidity meter

Sewer:

Pulled a defective sewer pump motor and sent it in for repair
Removed a 4-foot-long blockage from sewer line at the lagoon
Removed a large obstruction from sewer line on Linn street consisting of mainly sanitary wipes (They are not flushable) cleaned the line after removal of blockage took ~ 10 hours to remove blockage

Streets:

Started using the street sweeper to remove debris from roadways will continue to spot clean when time allows
Purchased the materials for sign repair at sycamore and 16 highway will be fixing the sign this week

Pool:

Cleaned and de-winterized the pool had 1 leak in pool piping that needed repair
Replaced the ORP and PH probes at the pool
Ordered the initial round of chemicals for the pool
Filling the pool with water and will be doing the initial treatment of the water

General:

Finish the budget report for Audree
Got contact information for a drilling company for water test wells
Fabricated signage for the up-coming city-wide cleanup



City of
VALLEY FALLS

Incorporated May 17, 1869

Police Department Report
May 17, 2023

Officer Rivera and I attended Kanas Narcotics Officers Association training in Horton. The training covered Interdiction for the Rural Areas. Lunch was provided by Horton Police Department.

Officer Taylor passed his 3rd benchmark test at the academy this past week. He was evaluated on traffic stops and domestic violence scenarios.

The charger was taken to Ag4 for issues with possibly the alternator.

The Imprest Fund is to place policy and procedure on how the funds are used when we receive them and what is to be used with the funds

County Attorney made time in his schedule to discuss the drug issues within Valley Falls and the surrounding area and what process we could start addressing those issues.

Spoke with TFM Comm regarding the outdated portables (over 10 years old and refurbished) and the in-car radios, the Federal Government is requiring all law enforcement agencies to be required on AES encryption level and will need Multikey sometime in 2024. Audree is preparing to write the grant for the department to take advantage of the grant covering the cost for 90% and city matching 10% of the grant.

Calls for service:

04/28 Traffic stop
04/28 Traffic stop
04/28 Traffic stop
04/29 Traffic stop
04/29 Traffic stop
05/01 Traffic stop
05/03 Traffic stop
05/03 Traffic stop
05/05 Suspicious Person
05/06 Traffic stop
05/06 Outside agency assist
05/06 Traffic stop
05/06 Traffic stop
05/08 Verbal argument call
05/08 Suspected burglary call
05/09 Juvenile call
05/10 Training in Horton
05/10 Traffic Stop
05/11 Unattended death

EXECUTIVE SESSION MOTIONS

There is no standard format for the motion to recess into executive session which will apply to all situations. Because the statutory language requires the motion contain both the "justification" and the "subjects" to be discussed, the motion should include the statutory reason for recessing into executive session and a more specific description of the topic for discussion.

1. **Statutory reason for non –elected personnel needs a more specific reason which could be Individual employee's performance**

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

2. **Statutory reason for Attorney – Client privilege needs a more specific reason which could be discuss contract, Litigation, Claim, or other such more specific item.**

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

3. **For employer-employee negotiations a more specific description could be salary.**

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

4. **For property acquisition matters a more specific description could be purchase cost.**

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

K.S.A. 75-4319. Closed or executive meetings; conditions; authorized subjects for discussion; binding action prohibited; certain documents identified in meetings not subject to disclosure. (a) Upon formal motion made, seconded and carried, all bodies and agencies subject to the open meetings act may recess, but not adjourn, open meetings for closed or executive meetings. Any motion to recess for a closed or executive meeting shall include a statement of (1) the justification for closing the meeting, (2) the subjects to be discussed during the closed or executive meeting and (3) the time and place at which the open meeting shall resume. Such motion, including the required statement, shall be recorded in the minutes of the meeting and shall be maintained as a part of the permanent records of the body or agency. Discussion during the closed or executive meeting shall be limited to those subjects stated in the motion. (b) No subjects shall be discussed at any closed or executive meeting, except the following:

- (1) Personnel matters of nonelected personnel;
- (2) consultation with an attorney for the body or agency which would be deemed privileged in the attorney-client relationship;
- (3) matters relating to employer-employee negotiations whether or not in consultation with the representative or representatives of the body or agency;
- (4) confidential data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorships;
- (5) matters relating to actions adversely or favorably affecting a person as a student, patient or resident of a public institution, except that any such person shall have the right to a public hearing if requested by the person;
- (6) preliminary discussions relating to the acquisition of real property;