



City of VALLEY FALLS

Incorporated May 17, 1869

◇ Attachment

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.

August 3, 2022 6:30 PM
Regular Meeting

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL - City Council and Staff

MINUTES - Regular Meeting of July 20, 2022 ◇
INVOICES - \$18,305.87 ◇

PUBLIC COMMENTS & GUESTS:
Public Comment Policy ◇

BUSINESS ITEMS:

- A. Audit Presentation - Agler & Gaeddert
- B. 2022 Standard Traffic Ordinance # 14-118
- C. 2022 Uniform Public Offense Code Ordinance #11-116
- D. Payment Agreement Policy
- E. Blue Cross Blue Shield Rates
- F. Myer Option to Purchase
- G. Valley Falls Community Foundation Agreement
- H. Alley Behind Post Office
- I. Skid Steer Broom Attachment
- J. Blue Cross Blue Shield exercise equipment grant
- K. 2023 CDBG Grant
- L. Waste Tire Grant
- M. USDOT Grant - Safety Action Plan

TABLED ITEMS:

Laser Gun Technologies for Police Department
Building for Police Department
Taser's/ Camera's for Police Department

REPORTS:

CITY ADMINISTRATOR: Audree Aguilera ◇

PUBLIC WORKS: Bill McCoy ◇

POLICE:

POOL: Lori Glissman

MAYOR: Jeanette Shipley

FIRE DISTRICT: Salih Doughramaji

ECONOMIC DEVELOPMENT BOARD: Audree Aguilera or Chair

PLANNING & ZONING COMMISSION: Audree Aguilera or Chair

CITY COUNCIL COMMENTS/ FEEDBACK/ IDEAS

ANNOUNCEMENTS/ COMMUNICATIONS:

City offices closed September 5th in observance of Labor Day.

Public Hearing for Zoning change at 1509 Linn St on September 1st at 6:30 PM at City Hall.

Public Hearing for Budget and Revenue Neutral Rate on September 7th at 6:30 PM at City Hall.

EXECUTIVE SESSION ◇

ADJOURNMENT

CITY OF VALLEY FALLS

July 20, 2022

Open Meeting

The meeting was called to order at 6:30 pm by Mayor Jeanette Shipley. Council members present were, Jennifer Ingraham, Salih Doughramaji, Gary McKnight, Judy Rider, and Matt Frakes. Staff present: Audree Aguilera, City Administrator, Bill McCoy, Public Works, Chris Weishaar, City Clerk, and Leonard Buddenbohm, City Attorney.

Others present: Allan Segrist, Kathy Segrist, Russel & Katie, Haley Montgomery, TJ Gardner, Skyler Brown, Cody Rhyne, Jennifer Auchmoody, Brett Wagner, Scott Heinen, and Dianne Heinen.

Minutes:

The minutes from the July 6, 2022, meeting was presented.

Salih moved to approve the minutes. Jennifer seconded the motion. Motion carried 5-0

The minutes from the July 15, 2022, special meeting was presented.

Salih moved to approve the minutes. Gary seconded the motion. Motion carried 5-0

Vouchers:

The July 20, 2022, vouchers were presented. Salih moved to approve vouchers totaling \$20,840.38. Judy seconded the motion. Motion carried 4-0.

Public Comments & Guests:

Skyler Brown, Cody Rhyne, and Allan Segrist spoke to support Travis Courter for Chief of Police.

Hearing for 419 Broadway at 6:36pm – Audree addressed the reason for the meeting. Allan advised he never received a copy of the report from Curtis Wheeler, building inspector. Audree provided him with a copy. Allan advised he was not aware of the problems. Gary advised the reason for the inspection was due to the neighboring property not being sold because of the structural damage to his building. Council agreed to continue the matter so Allan could look into repairing the building. Hearing ended at 6:44pm.

BUSINESS ITEMS:

1. The Elevator - Occupation License for Drinking Establishment

Owner TJ Gardner was present with Haley Montgomery to request approval of the license. Gary made motion to approve the license. Matt seconded the motion. Motion carried 5-0.

2. Animal Permit – 802 Oak St, Jennifer Auchmoody presented an application for chickens. Not to exceed 10 chickens. No roosters.

Gary made motion to approve the permit. Salih seconded the motion. Motion carried 5-0.

3. USDA Loan Proposal – Brett Waggoner

Spoke about the Administration of CDBG. KDHE Grand process. Finance loan through USDA Rural Development. USDA has permanent financing which is an online application.

Salih made motion to hire Brett Wagner. Gary seconded the motion. Motion carried 5-0.

4. KDHE Loan Contract Amendment

Brett Wagner had an amended Contract due to omitting some new rules by mistake.

Gary made motion to amend the contract. Salih seconded the motion. Motion carried 5-0.

5. Resolution 2022-09 Demolishment or Repair - 426 Broadway St

Due to the sale of the building falling through Audree recommended proceeding with condemnation. Council reluctantly agreed that was what needed to be done.

Gary made motion to proceed with condemnation. Salih seconded the motion. Motion carried 5-0.

6. Fire Hydrant at Linn and 5th – KRWA did not have any new plans for repairing the hydrant.

Audree requested approval of the bid from Schulte Supply for just over \$16,000.

Gary made motion to approve the bid. Salih seconded the motion. Motion carried 5-0.

7. Alley Behind Post Office – It was proposed because of drainage issues in the alley to look at possibly paving behind the post office to street. Audree with speak with building owners to look at sharing in cost of paving and will get estimates.

8. Community Foundation – Pool Fund – Salih would like to see a Community Foundation set up so that anyone who would like to leave money for support of the pool can do so.

Salih made a motion to put \$1,500.00 in to start the fund. Jennifer second. Motion carried 5-0.

9. Animals at City Hall – Salih was opposed to not having dogs at City Hall. Audree advised the insurance company didn't recommend it.

10. USDOT Action Plan Grants – Jeanette wants to look into getting these grants. Topic tables to get more information.

11. Budget Presentation – Audree presented to proposed budget for 2023. Next step is budget hearing, September 7, 2022. Pass resolution for RR hearing.

City Administrator Report:

1) **CDBG Sewer Project Phase 1**- Design and Environmental in progress. Bids anticipated for early fall 2022. Construction anticipated in 2023.

2) **CDBG Sewer Project Phase 2** – Preliminary Engineering Report in progress. 2023 CDBG Grant year is pausing the sewer/ water grants. Project will be postponed to 2024 if changes are approved.

- 3) **American Rescue Plan Act (ARPA)** – Projects completed to date include: gWorks Software. Funds used to date: \$20,411.40. Projects pending to date include: K-16 Entry Signs, RV Park Electrical Upgrade. Funds planned for projects: \$10,440.00. Remaining Funds: \$145,106.96. Tranche two of funds to be disbursed this week.
- 4) **Opioid Settlement** – We received a first disbursement of \$283.10. The Attorney General's office does not know when rest of funds will be disbursed. Anticipated \$5/ Capita. 25% of Settlement shared 50/50 with cities and counties. Other 75% will be used for grants. This first round of payouts on the settlement will allow partnerships with other local entities.
- 5) **Fund Balances** – Cashed CD's and made changes in software. This is complete.
- 6) **Budget** – I have finished the draft of the 2023 budget. I am awaiting the audit to complete the input into the State Budget Form.
- 7) **Fire Hydrant on Linn** – KRWA did not find any other alternatives. The nearest shutoff valve is at the water valve. Shutting of water there would not only turn water off to over 8 blocks, but could cause lines to collapse. The best option is to cut in valve and repair will water is live.
- 8) **Economic Development Board** – Will meet again on August 15th.
- 9) **Planning Commission** – Met will meet on July 21st. Jim Clulo has resigned from board. We now have two vacant spots. There are 4 active members on 6-person board.
- 10) **Audit** – We had the audit on May 31st and June 1st. Audit will be presented in August.
- 11) **Personal Policies & Guidelines** – Reviewed with EMC on June 3rd. Final revisions and copy received. Sent to Leonard for review. Will review with council at work session on August 10th.
- 12) **Entry/ Welcome Signs** – Received USACE approval. Must apply with KDOT for signs in ROW.
- 13) **K-4 / K-16 Street Lights** – Estimate received from PEC. Around \$30,000 to add lighting. KDOT is going to perform a safety study. If warranted by KDOT, the light cost will be covered by KDOT. Safety study is anticipated to be completed in Spring 2023.
- 14) **Emergency Water Plan** – Created a graphic for the emergency drought water plan. Posted to Facebook.
- 15) **Your Tax Dollars At Work** – Took pictures and made Facebook post for current projects to include: River Cleanup, Tucking Lot, Street Lights, and Water Tower Improvements.
- 16) **Memorandum of Understandings** – Received signed MOU from Athletic Association. Have reached out to Recreation for update on when it will be signed.
- 17) **Automatic Water Meters** – 244 meters installed to date. Total of 493 water meters.
- 18) **Rate Study** – Rate study presentation at City Council on August 17th .
- 19) **Fire Hydrant Testing** - KRWA will be flow testing all our fire hydrants after water tower work is complete. This service is free.
- 20) **Tucking Lot** – working on hauling in dirt and leveling out lot.
- 21) **Hurst Water Tower** – Installed valve. Work anticipated to begin at the end of September/ early October.
- 22) **RV Park Electrical Update** – Sent signed bid and Project Exempt Certificate to PHE. Project was completed this week.

Pool:

- 1) Second session of lessons ends tomorrow, Thursday, July 21st.
- 2) Planning to close for the season on Saturday, August 13th. I am polling the kids to see if anyone wants to work when school starts to maybe open the pool 4:00-7:00 like we did last year. No interest yet.
- 3) We have 6 pool parties remaining for July and 4 parties in August.
- 4) On August 5th we will have an all-staff meeting/get together before anyone leaves for college and school.
- 5) Ordered a few more umbrellas for the guard stands that were cheap on Prime Day.
- 6) Asked to have an awning purchased to cover the concession stand and water fountains. This is purchased with funds from the water aerobics class fees that have been collected over the years. This is the pool fund that was separate, closed and moved for accounting purposes at the last council meeting.
- 7) Addressing complaints as they are received. Would appreciate it if there are complaints or compliments, we hear about them so we can do what we can to do better and also let the kids know when they are doing well.
- 8) July 31st is International Lifeguard Day. I asked on Facebook if there is anything we can do to celebrate and received zero responses.
- 9) Water aerobics is going well and picking up in attendance. Classes are Monday and Wednesdays at 7:15 to 8:15/8:30.
- 10) The noon adult swim is also picking up. We have had 1 to 6 people attending.

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

Water:

Completed our KDHE inspection with only one minor deficiency our cross-connection logs were not up to date did not have that information passed on to me.
Fixed a water leak at the 4H fair grounds on a line that was unknown to anyone that it was even there Installed the river pump.

Sewers:

Had a meeting with Pat Harrington about reseeding the Lagoon area once the dirt work is completed.

Streets/Parks:

Sprayed the weeds on the parade route and rented a broom to do the cleanup
Mowing is going well I am glad to have good summer help.

General:

Replaced the pump at the pool.
Cleaned the boat ramp out again due to getting silted in.
Replaced the meter connections at the township hall due to excessive corrosion to prevent potential leaking.
Chad Spencer had an online class for his water license.

Police:

Officer Eddie Rivera gave a brief update on the department since Chief Bines resigned.

Mayor:

Receiving numerous calls in favor of hiring Travis Courter for Chief. They out number the calls against him.

Calls have been received advising the house that Brandon moved out of is going to be rented again and the contract states only rent once and needs to be sold. Audree has been in contact with David Watson about this matter.

Fire District: No Report

Economic Development Board: No Report

Planning & Zoning Commission: No Report

Executive Session:

Salih moves the city council recess into executive session to discuss hiring interim police chief pursuant to the **non-elected personnel** matter exception, K.S.A. 75-4319 (b) (1) to include: mayor, city council, city administrator, and city attorney. The open meeting will resume in the city council room at 9:00PM. Jennifer seconded motion. Motion carried 5-0.

No action taken.

ADJOURNMENT

Judy made a motion to adjourn the meeting. Jennifer seconded the motion. Motion carried 5-0.

APPROVED: _____
JEANETTE SHIPLEY, MAYOR

ATTEST: _____
CHRISTINE WEISHAAR, CITY CLERK



City of
VALLEY FALLS

Incorporated May 17, 1869

COUNCIL MEETING DATE: August 3, 2022

INVOICES IN THE TOTAL AMOUNT OF: \$18,305.87

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 August, 2022

City Clerk

ACCOUNTS PAYABLE REPORT

VENDOR NAME DEPARTMENT	LINE	INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
ARLENE NOLL POOL	REIMBURSEMENT/MISC	07292022CA-01	Pool Party Reimbursement	120.00
***** VENDOR TOTAL *****				120.00
COUNTRY HARVEST APPLE MARKET POOL	CONCESSIONS	08012022	Concession Stand Food	122.80
WATER	COMMODITIES	08012022-02	Ice	35.40
***** VENDOR TOTAL *****				158.20
FLU-CON, INC WATER	COMMODITIES	69150	Hydraulic hose, swivel nut	139.73
SEWER	COMMODITIES	69150	Hydraulic hose, swivel nut	139.73
***** VENDOR TOTAL *****				279.46
FOLEY & BUDDENBOHM LAW OFFICES ADMINISTRATION	CONTRACT LABOR	07282022	City Attorney Services	1,000.00
***** VENDOR TOTAL *****				1,000.00
GIANT COMMUNICATIONS ADMINISTRATION	UTILITIES AND PHONE	08012022	Phone	80.77
POLICE	UTILITIES AND PHONE	08012022	Phone	80.77
WATER	UTILITIES AND PHONE	08012022	Phone	80.77
SEWER	UTILITIES AND PHONE	08012022	Phone	80.78
***** VENDOR TOTAL *****				323.09
HEINEN P-H-E SERVICES POOL	FACILITIES MAINTENANCE	07212022	Fix pool wiring	496.00
CAPITAL IMPROVEMENT	CAPITAL OUTLAY/CARRY OVER	7182022	RV Park Electrical Upgrade	3,440.00
***** VENDOR TOTAL *****				3,936.00
HOLLIE VANDYKE POOL	REIMBURSEMENT/MISC	07142022	Swimming Lesson Reimbursement	80.00
***** VENDOR TOTAL *****				80.00
KARA MITCHELL POOL	REIMBURSEMENT/MISC	08012022ca-01	Swimming Lesson Reimbursement	65.00
***** VENDOR TOTAL *****				65.00
KDHE BUREAU OF WATER WATER	DUES/MEMBERSHIPS	07082022	Annual Certification	20.00
***** VENDOR TOTAL *****				20.00
KDOR MISC TAX SECTION WATER	CONTRACTUAL	08152022	Kansas Utility Sales tax	275.66

ACCOUNTS PAYABLE REPORT

VENDOR NAME DEPARTMENT	LINE	INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
KDOR MISC TAX SECTION				
***** VENDOR TOTAL *****				275.66
LKM COURT	COMMODITIES	4417	STO, UPOC Copies	135.50
***** VENDOR TOTAL *****				135.50
MARK'S SONS LLC				
POLICE	VEHICLE MAINTENANCE/FUEL	06172022	Oil and Filter Change Charger	87.58
POLICE	VEHICLE MAINTENANCE/FUEL	07192022	Brakes and Calipers on Charger	802.48
***** VENDOR TOTAL *****				890.06
PETRO VALLEY FALLS				
POLICE	VEHICLE MAINTENANCE/FUEL	07182022	FUEL	254.80
STREET	VEHICLE MAINTENANCE/FUEL	07182022	FUEL	136.48
PARKS	VEHICLE MAINTENANCE/FUEL	07182022	FUEL	220.81
WATER	VEHICLE MAINTENANCE/FUEL	07182022	FUEL	130.73
SEWER	VEHICLE MAINTENANCE/FUEL	07182022	FUEL	243.98
***** VENDOR TOTAL *****				986.80
WASTE MANAGEMENT				
SOLID WASTE	CONTRACTUAL	2059-8	Trash Services	10,036.10
***** VENDOR TOTAL *****				10,036.10
***** REPORT TOTAL *****				18,305.87

DEPARTMENT	INV	PAYMENTS
ADMINISTRATION	2	1,080.77
POLICE	4	1,225.63
COURT	1	135.50
STREET	1	136.48
PARKS	1	220.81
POOL	5	883.80
CAPITAL IMPROVEMENT	1	3,440.00
WATER	6	682.29
SEWER	3	464.49
SOLID WASTE	1	10,036.10
DEPARTMENT TOTALS	25	18,305.87



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.

July 19, 2022

Agler & Gaeddert, Chartered
234 S. Main
Ottawa, Kansas 66067

This representation letter is provided in connection with your audit of the financial statements of City of Valley Falls, which comprise the respective summary statement of receipts, expenditures and unencumbered cash - regulatory basis as of December 31, 2021 and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, all material respects, in accordance with accounting principles described in the Kansas Municipal Audit and Accounting Guide.

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

We confirm, to the best of our knowledge and belief, as of July 19, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 31, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with Kansas Municipal Audit and Accounting Guide and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with and include all properly classified funds and other financial information of the primary government and all component units required by Kansas Municipal Audit and Accounting Guide to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with Kansas Municipal Audit and Accounting Guide
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with Kansas Municipal Audit and Accounting Guide. We have not consulted an attorney for the year under audit.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- 18) We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance except those listed in the report
- 30) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

- 31) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the financial statements.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 38) With respect to the budget to actual on which an in-relation-to opinion is issued
 - a) We acknowledge our responsibility for presenting the budget to actual comparisons in accordance with Kansas Municipal Audit and Accounting Guide, and we believe the budget to actual comparisons, including its form and content, is fairly presented in accordance with accounting principles Kansas Municipal Audit and Accounting Guide The methods of measurement and presentation of the budget to actual comparisons have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the budget to actual comparisons are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
 - c) The audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed:  _____ Signed: _____

Title: Audree Guzman, City Administrator Title: _____

Client: 29435 - City of Valley Falls
 Engagement: 2021 Audit - City of Valley Falls
 Period Ending: 12/31/2021
 Trial Balance: 7001 - Trial Balance
 Workpaper: 6001 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reclass property taxes				
01-000-4430	Delinquent Tax		5,420.87	
01-000-4460	RHID		31,842.15	
01-000-4410	Motor Vehicle Tax			32,340.09
01-000-4440	Ad Valorem Tax			4,922.93
Total			37,263.02	37,263.02
Adjusting Journal Entries JE # 2				
To adjust for prior year encumbrances				
01-000-3000	Fund Balance		1,036.52	
03-000-3000	Fund Balance		98,210.73	
08-000-3000	Fund Balance		10,299.56	
01-100-5260	Miscellaneous			1,036.52
03-000-5290	Professional Fees			4,995.00
03-000-5330	New Equipment			43,457.77
03-000-5600	Improvements			48,452.76
03-000-5620	Chemicals			1,305.20
08-000-5900	Solid Waste Contract Payment			10,299.56
Total			109,546.81	109,546.81
Adjusting Journal Entries JE # 3				
To adjust for current year encumbrances				
01-100-5060	Printing		68.36	
01-100-5130	Maintenance / Repair Office		3.79	
01-100-5130	Maintenance / Repair Office		100.00	
01-100-5140	Fees (Adverting, Legal, NSF Checks,		138.00	
01-100-5140	Fees (Adverting, Legal, NSF Checks,		1,000.00	
01-100-5290	Professional Fees		76.03	
01-100-5290	Professional Fees		4,988.00	
01-100-5320	Supplies		60.35	
01-100-5320	Supplies		138.15	
01-200-5160	Gas & Oil		80.38	
01-200-5160	Gas & Oil		187.61	
01-200-5160	Gas & Oil		256.56	
01-200-5160	Gas & Oil		390.97	
01-200-5240	Maintenance/Repair/Auto		15.00	
01-200-5260	Miscellaneous		32.40	
01-200-5260	Miscellaneous		99.15	
01-200-5260	Miscellaneous		99.15	
01-200-5320	Supplies		50.00	
01-200-5320	Supplies		1,214.69	
01-300-5160	Gas & Oil		69.65	
01-300-5260	Miscellaneous		69.45	
01-300-5320	Supplies		10.98	
01-300-5320	Supplies		13.68	
01-400-5160	Gas & Oil		95.06	
01-400-5260	Miscellaneous		18.67	
01-600-5600	City Attorney Court		500.00	
03-000-5050	Telephone		6,803.80	
03-000-5130	Maintenance / Repair - Water Fund		457.50	
03-000-5260	Miscellaneous		56.07	
03-000-5270	Supplies Tools		13.38	
03-000-5290	Professional Fees		612.41	
03-000-5630	Water Sales Tax		315.15	
04-000-5130	Maintenance / Repair - Sewer Fund		6,600.00	
04-000-5160	Gas & Oil		73.00	
04-000-5240	Repair Maintenance Vehicle		1,684.50	
04-000-5260	Miscellaneous		2.49	
04-000-5600	Improvements		6,803.80	
05-000-5040	Capital outlay		20,411.40	
06-000-5950	Consolidated Street Hwy Expenditure		191,561.21	
01-000-2000	ACCOUNTS PAYABLE			9,776.08
03-000-2000	ACCOUNTS PAYABLE - Water			8,258.31
04-000-2010	Accounts Payable at Year End			15,163.79
05-000-2010	Accounts Payable at year end			20,411.40
06-000-2000	Accounts Payable			191,561.21
Total			245,170.79	245,170.79

Client: 29435 - City of Valley Falls
 Engagement: 2021 Audit - City of Valley Falls
 Period Ending: 12/31/2021
 Trial Balance: 7001 - Trial Balance
 Workpaper: 6001 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 4				
To adjust payables on books at year end				
01-000-2000	ACCOUNTS PAYABLE		9,642.93	
03-000-2000	ACCOUNTS PAYABLE - Water		395.80	
04-000-2000	ACCOUNTS PAYABLE - Sewer		1,213.26	
01-000-1000	CASH - General Fund			8,778.10
01-100-5260	Miscellaneous			864.83
03-000-5290	Professional Fees			395.80
04-000-5290	Professional Fees			1,213.26
Total			11,251.99	11,251.99
Adjusting Journal Entries JE # 5				
To reclass state aid payments				
01-000-4300	Other Revenue		1,276.88	
04-000-4400	Sewer Revenue - Payments		40,271.43	
01-300-4520	State of Kansas - Special Highway Payment			1,276.88
04-000-4430	State Aid			40,271.43
Total			41,548.31	41,548.31

Management has agreed to the above and has posted to their records.

May 31, 2022

City of Valley Falls
417 Broadway
Valley Falls, KS 66088-1200

Dear Council:

We are pleased to confirm our understanding of the services we are to provide City of Valley Falls for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the financial statement of the summary statement of receipts, expenditures, and unencumbered cash, including the related notes to the financial statements, which collectively comprise the basic financial statement of City of Valley Falls in accordance with the *Kansas Municipal Audit and Accounting Guide (KMAAG)* and *Generally Accepted Auditing Standards (GAAS)* for the year ended December 31, 2021.

We have also been engaged to report on supplementary information that accompanies City of Valley Falls financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with KMAAG, and we will provide an opinion on it in relation to the financial statement as a whole in a report combined with our auditor's report on the financial statements:

- 1) Summary Schedule of Expenditures – Actual and Budget
- 2) Schedule of Receipts and Expenditures – Actual and Budget (with a Comparison to Prior Year)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statement as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with KMAAG and report on the fairness of the supplementary information referred to above when considered in relation to the financial statement as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with KMAAG and GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with KMAAG and GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statement, including the disclosures, and determine whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with KMAAG and GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of cash and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Recording and reporting of receipts and payables

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Valley Falls compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statement of City of Valley Falls in conformity with KMAAG based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with KMAAG.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with KMAAG. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with KMAAG; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with KMAAG; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Agler & Gaeddert, Chartered and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Kansas or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Agler & Gaeddert, Chartered personnel. Furthermore, upon request, we may provide copies of selected audit documentation to State of Kansas or its designee. The State of Kansas or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Harold Mayes is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 31, 2022 and to issue our reports no later than July 31, 2022.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee will not exceed \$6,200 plus out of pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

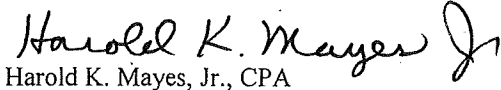
Reporting

We will issue a written report upon completion of our audit of City of Valley Falls financial statement. Our report will be addressed to Council Members of City of Valley Falls. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to City of Valley Falls and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

AGLER & GAEDDERT, CHARTERED


Harold K. Mayer, Jr., CPA

RESPONSE:

This letter correctly sets forth the understanding of City of Valley Falls.

By: 

Title: Audree Guzman, City Administrator

Date: 07/25/2022

CITY OF VALLEY FALLS
Valley Falls, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2021

CITY OF VALLEY FALLS, KANSAS

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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, 2021 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, 2021, 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, 2021, 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.

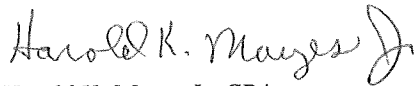
Supplementary Information

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, 2020 (not presented herein), and have issued our report thereon dated August 18, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note C.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
July 19, 2022

City of Valley Falls, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Unencumbered Cash Balance Beginning of Year	Cash Receipts
Governmental Type Funds		
General Fund	\$ 18,610	\$ 619,602
Special Purpose Funds		
Consolidated Street & Highway	73,365	74,919
Special Equipment Reserve	5,656	4,879
Swimming Pool	6,121	508
Bond and Interest Fund		
Bond and Interest	295,386	149,300
Capital Projects Fund		
Capital Improvements	<u>9,008</u>	<u>87,979</u>
	<u>408,146</u>	<u>937,187</u>
Business Funds		
Water Utility	158,285	215,551
Sewer Utility	294,862	181,471
Solid Waste	<u>46,043</u>	<u>122,391</u>
	<u>499,190</u>	<u>519,413</u>
	<u>\$ 907,336</u>	<u>\$ 1,456,600</u>

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>
\$ 620,458	\$ 17,754	\$ 9,776	\$ 27,530
52,089	96,195	1	96,196
9,003	1,532	0	1,532
1,200	5,429	0	5,429
106,867	337,819	0	337,819
<u>20,411</u>	<u>76,576</u>	<u>20,411</u>	<u>96,987</u>
<u>810,028</u>	<u>535,305</u>	<u>30,188</u>	<u>565,493</u>
232,439	141,397	8,632	150,029
206,613	269,720	15,165	284,885
<u>116,641</u>	<u>51,793</u>	<u>0</u>	<u>51,793</u>
<u>555,693</u>	<u>462,910</u>	<u>23,797</u>	<u>486,707</u>
<u>\$ 1,365,721</u>	<u>\$ 998,215</u>	<u>\$ 53,985</u>	<u>\$ 1,052,200</u>
Cash balance consisting of			
Balance on deposit			
Checking, money market accounts & petty cash		\$	397,934
Certificates of deposit			<u>654,266</u>
Total cash		\$	<u><u>1,052,200</u></u>

The accompanying notes are an integral part of this statement.

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2021

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, 2021

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 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, 2021

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, 2021.

At December 31, 2021, the carrying amount of the City’s bank deposits was \$1,046,771 and the bank balance as \$1,059,405. 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, \$413,397 was covered by federal depository insurance and \$646,007 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	1% to	10/26/201	\$ 1,535,000	04/01/203	
	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	\$ 1,365,000	\$ 0	\$ 65,000	\$ 1,300,000	\$ 40,868
Total	\$ 1,365,000	\$ 0	\$ 65,000	\$ 1,300,000	\$ 40,868
Detail of payments by year	2022	2023	2024	2025	2026
Principal:					
Series 2016 - Swimming	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000
	2027-2031	2032-2036	2037		Total
Principal:					
Series 2016 - Swimming	\$ 395,000	\$ 460,000	\$ 105,000		\$ 1,300,000

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE F. LONG-TERM DEBT – continued

Detail of payments by year	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Interest:					
Series 2016 - Swimming	\$ <u>39,763</u>	\$ <u>38,528</u>	\$ <u>37,108</u>	\$ <u>35,498</u>	\$ <u>33,748</u>
	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037</u>		<u>Total</u>
Interest:					
Series 2016 - Swimming	\$ <u>135,083</u>	\$ <u>63,119</u>	\$ <u>10,969</u>		\$ <u>393,816</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, 2021, 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

<u>From:</u>	<u>To:</u>	<u>Statutory Authority</u>	<u>Amount</u>
None in 2021		12-1118	\$ 0

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 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.

CITY OF VALLEY FALLS, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$27,323, for KPERS for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City of Valley Falls' proportionate share of the collective net pension liability reported by KPERS was \$202,577. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021

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, 2021

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.

Sewer Utility exceed budget by \$342.

Solid Waste Fund exceed budget by \$3,641.

NOTE M. COVID 19

COVID-19

On January 30, 2021, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2021, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include decrease in certain revenues, etc. and disruptions or restrictions on the City’s ability to operate under its current mission and operating model.

The City has significant interest/debt payments due in each year, which if tax, grant, etc. receipts decline due to the impact of the COVID-19 outbreak on taxpayers, grants available, may lead to the City seeking debt forbearance/restructuring and additional sources of debt and or equity financing. The City expects to meet certain covenant provisions in its debt arrangements. This may lead to the City seeking debt forbearance/restructuring and additional sources of debt and/or equity financing.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through July 19, 2022, the date the financial statements were available to be issued. City entered into a cancellable purchase order for \$191,561 CDBG street project which will be funded through federal and state grants.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at <https://admin.ks.gov/offices/oar/municipal-services>.

**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, 2020

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	\$ 652,500	\$ 0	\$ 652,500	\$ 620,458	\$ (32,042)
Special Purpose Funds					
Consolidated Street & Highway	130,000	0	130,000	52,089	(77,911)
Special Equipment Reserve	11,319	0	11,319	9,003	(2,316)
Bond & Interest	106,868	0	106,868	106,867	(1)
Business Funds					
Water Utility	288,550	0	288,550	232,439	(56,111)
Sewer Utility	166,000	40,271	206,271	206,613	342
Solid Waste	113,000	0	113,000	116,641	3,641

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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 200,073	\$ 234,091	\$ 239,428	\$ (5,337)
Back tax collections	33,428	10,278	2,000	8,278
Motor vehicle tax	15,286	33,373	33,102	271
Recreational Vehicle tax	209	362	493	(131)
Sales tax	141,919	86,175	195,000	(108,825)
State Revenues	22,236	111,083	0	111,083
In lieu of taxes	0	0	1,800	(1,800)
	<u>413,151</u>	<u>475,362</u>	<u>471,823</u>	<u>3,539</u>
Licenses, fees and permits				
License and permits	4,231	987	800	187
Swimming pool	17,266	33,892	38,000	(4,108)
Franchise fees	49,349	52,653	53,525	(872)
Police/Court	4,720	13,300	18,000	(4,700)
	<u>75,566</u>	<u>100,832</u>	<u>110,325</u>	<u>(9,493)</u>
Use of money and property				
Interest on investments	3,867	431	5,000	(4,569)
Other				
Rural Housing Incentive Districts	35,698	17,829	0	17,829
Reimbursed expenses	50,516	0	0	0
Miscellaneous	25,298	25,148	0	25,148
	<u>111,512</u>	<u>42,977</u>	<u>0</u>	<u>42,977</u>
Transfers				
Transfer from Solid Waste	20,000	0	0	0
Total cash receipts	<u>624,096</u>	<u>619,602</u>	<u>\$ 587,148</u>	<u>\$ 32,454</u>
Expenditures				
Administrative	165,710	202,037	\$ 142,500	\$ 59,537
Police/Court	244,171	205,616	235,000	(29,384)
Streets	166,924	133,013	180,000	(46,987)
Parks and Pool	59,127	79,792	95,000	(15,208)
Solid Waste	8,723	0	0	0
Total expenditures	<u>644,655</u>	<u>620,458</u>	<u>\$ 652,500</u>	<u>\$ (32,042)</u>
Receipts over (under) expenditures	(20,559)	(856)		
Unencumbered cash, beginning of year	<u>39,169</u>	<u>18,610</u>		
Unencumbered cash, end of year	<u>\$ 18,610</u>	<u>\$ 17,754</u>		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
 CONSOLIDATED STREET & HIGHWAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes				
Gas & Sales tax	\$ 75,314	\$ 74,919	\$ 32,300	\$ 42,619
Total Cash Receipts	75,314	74,919	\$ 32,300	\$ 42,619
Expenditures				
Contractual services	98,402	52,089	\$ 130,000	\$ (77,911)
Total expenditures	98,402	52,089	\$ 130,000	\$ (77,911)
Receipts over (under) expenditures	(23,088)	22,830		
Unencumbered cash, beginning of year	96,453	73,365		
Unencumbered cash, end of year	\$ 73,365	\$ 96,195		

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
 SPECIAL EQUIPMENT RESERVE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance Over (Under)
	2020 Actual	Actual	Budget	
Cash receipts				
Special Equipment Revenue	\$ 0	\$ 4,879	\$ 0	\$ 4,879
Expenditures				
Capital outlay	5,663	9,003	11,319	(2,316)
Receipts over (under) expenditures	(5,663)	(4,124)		
Unencumbered cash, beginning of year	11,319	5,656		
Unencumbered cash, end of year	\$ 5,656	\$ 1,532		

See Independent Auditor's Report.

City of Valley Funds, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
SWIMMING POOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Charges for services	\$ 6,121	\$ 508
Expenditures		
Pool	0	1,200
Total Expenditures	0	1,200
Receipts over (under) expenditures	6,121	(692)
Unencumbered cash, beginning of year	0	6,121
Unencumbered cash, end of year	\$ <u>6,121</u>	\$ <u>5,429</u>

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2e

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
State sales tax	\$ 147,294	\$ 149,300	\$ 135,000	\$ 14,300
Total cash receipts	<u>147,294</u>	<u>149,300</u>	<u>\$ 135,000</u>	<u>\$ 14,300</u>
Expenditures				
Legal fees	1,000	1,000	\$ 1,000	\$ 0
Bond payment	<u>106,842</u>	<u>105,867</u>	<u>105,868</u>	<u>(1)</u>
Total expenditures	<u>107,842</u>	<u>106,867</u>	<u>\$ 106,868</u>	<u>\$ (1)</u>
Receipts over (under) expenditures	39,452	42,433		
Unencumbered cash, beginning of year	<u>255,934</u>	<u>295,386</u>		
Unencumbered cash, end of year	<u>\$ 295,386</u>	<u>\$ 337,819</u>		

City of Valley Falls, Kansas

Schedule 2f

CAPITAL FUND PROJECTS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Federal receipts	\$ 0	\$ 87,979
Interest	4,329	0
Total cash receipts	<u>4,329</u>	<u>87,979</u>
Expenditures		
Capital Outlay	<u>9</u>	<u>20,411</u>
Total expenditures	<u>9</u>	<u>20,411</u>
Receipts over (under) expenditures	4,320	67,568
Unencumbered cash, beginning of year	<u>4,688</u>	<u>9,008</u>
Unencumbered cash, end of year	\$ <u><u>9,008</u></u>	\$ <u><u>76,576</u></u>

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2g

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

			2021		Variance Over (Under)
	2020 Actual	Actual	Budget		
Cash receipts					
Charges for services	\$ 219,045	\$ 215,551	\$ 231,700	\$	(16,149)
Grants	73,439	0	0		0
Total cash receipts	292,484	215,551	\$ 231,700	\$	(16,149)
Expenditures					
Salaries and benefits	68,367	54,764	\$ 82,000	\$	(27,236)
Operating expenses	94,892	59,060	90,000		(30,940)
Utilities	19,868	23,227	25,000		(1,773)
Vehicle expense	1,072	693	0		693
Capital outlay	6,163	35,261	0		35,261
Insurance			20,000		(20,000)
Water Tower Maintenance	47,254	7,837	43,000		(35,163)
Improvements	76,553	51,597	28,550		23,047
Total expenditures subject to budget	314,169	232,439	\$ 288,550	\$	(56,111)
Receipts over (under) expenditures	(21,685)	(16,888)			
Unencumbered cash, beginning of year	179,970	158,285			
Unencumbered cash, end of year	\$ 158,285	\$ 141,397			

See Independent Auditor's Report.

City of Valley Falls, Kansas

Schedule 2h

BUSINESS FUNDS
SEWER SERVICE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Charges for services	\$ 138,922	\$ 141,200	\$ 140,000	\$ 1,200
State Aid	0	40,271	0	40,271
Total cash receipts	<u>138,922</u>	<u>181,471</u>	<u>\$ 140,000</u>	<u>\$ 41,471</u>
Expenditures				
Salaries and benefits	59,787	46,210	\$ 78,000	\$ (31,790)
Operating expenses	29,978	141,804	70,000	71,804
Utilities	2,056	2,305	3,000	(695)
Insurance	13,237	16,294	15,000	1,294
Transfers	20,000	0	0	0
Total expenditures	<u>125,058</u>	<u>206,613</u>	<u>166,000</u>	<u>40,613</u>
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>40,271</u>	<u>(40,271)</u>
Total expenditures and qualifying budget credits	<u>125,058</u>	<u>206,613</u>	<u>\$ 206,271</u>	<u>\$ 342</u>
Receipts over (under) expenditures	13,864	(25,142)		
Unencumbered cash, beginning of year	<u>280,998</u>	<u>294,862</u>		
Unencumbered cash, end of year	<u>\$ 294,862</u>	<u>\$ 269,720</u>		

City of Valley Funds, Kansas

Schedule 2i

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Charges for services	\$ 111,736	\$ 122,391	\$ 105,000	\$ 17,391
Expenditures				
Contractual services	113,003	116,641	\$ 113,000	\$ 3,641
Total Expenditures	113,003	116,641	\$ 113,000	\$ 3,641
Receipts over (under) expenditures	(1,267)	5,750		
Unencumbered cash, beginning of year	47,310	46,043		
Unencumbered cash, end of year	\$ 46,043	\$ 51,793		



City of
VALLEY FALLS

Incorporated May 17, 1854

ORDINANCE NO. 14-118

AN ORDINANCE REGULATING TRAFFIC WITHIN THE CORPORATE LIMITS OF THE CITY OF VALLEY FALLS, KANSAS; INCORPORATING BY REFERENCE THE STANDARD TRAFFIC ORDINANCE FOR KANSAS CITIES, 49TH EDITION, *WITH CERTAIN OMISSIONS, CHANGES, AND ADDITIONS; PRESCRIBING ADDITIONAL REGULATIONS; PROVIDING CERTAIN PENALTIES AND REPEALING ORDINANCES NUMBERED 14-117.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF VALLEY FALLS:

SECTION 1. INCORPORATING STANDARD TRAFFIC ORDINANCE.

There is hereby incorporated by reference for the purpose of regulating traffic within the corporate limits of the City of Valley Falls, Kansas, that certain standard traffic ordinance known as the Standard Traffic Ordinance for Kansas Cities, 49th Edition, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas. One copy of said Standard Traffic Ordinance shall be marked or stamped "Official Copy as Adopted by Ordinance No. 14-118," *with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change and to which shall be attached a copy of this ordinance and filed with the city clerk to be open to inspection and available to the public at all reasonable hours. The police department, municipal judge, and all administrative departments of the city charged with enforcement of the ordinance shall be supplied, at the cost of the city, such number of official copies of such Standard Traffic Ordinance similarly marked, as may be deemed expedient.

SECTION 2. TRAFFIC INFRACTIONS AND TRAFFIC OFFENSES.

(a) An ordinance traffic infraction is a violation of any section of this ordinance that prescribes or requires the same behavior as that prescribed or required by a statutory provision that is classified as a traffic infraction in K.S.A. 8-2118.

(b) All traffic violations that are included within this ordinance, and are not ordinance traffic infractions, as defined in subsection (a) of this section, shall be considered traffic offenses.

SECTION 3. PENALTY FOR SCHEDULED FINES.

The fine for violation of an ordinance traffic infraction or any other traffic offense in which the municipal judge establishes a fine in a fine schedule shall not be less than \$15.00 nor more than \$2500.00. A person tried and convicted for violation of an ordinance traffic infraction or other traffic offense in which a fine has not been established in a schedule of fines shall pay a fine fixed by the court not to exceed \$500.

SECTION 4. REPEAL.

Ordinance numbered 14-117 is repealed.

SECTION 5. EFFECTIVE DATE.

This ordinance shall take effect and be in force from and after its publication in Valley Falls Vindicator, the official City paper of the City of Valley Falls, Jefferson County, Kansas.

PASSED BY THE CITY COUNCIL ON THE 3RD DAY OF AUGUST, 2022.

SIGNED BY THE MAYOR THIS 3RD DAY OF AUGUST, 2022.

Jeanette Shipley, Mayor

ATTEST:

Christine Weishaar, City Clerk

(SEAL)



City of
VALLEY FALLS

Incorporated May 17, 1854

ORDINANCE NO. 11-116

AN ORDINANCE REGULATING PUBLIC OFFENSES WITHIN THE CORPORATE LIMITS OF THE CITY OF VALLEY FALLS, KANSAS; INCORPORATING BY REFERENCE THE UNIFORM PUBLIC OFFENSE CODE FOR KANSAS CITIES, 38TH EDITION, *WITH CERTAIN OMISSIONS, CHANGES, AND ADDITIONS; PRESCRIBING ADDITIONAL REGULATIONS; PROVIDING CERTAIN PENALTIES AND REPEALING ORDINANCES NUMBERED 11-115.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF VALLEY FALLS:

SECTION 1. INCORPORATING UNIFORM PUBLIC OFFENSE CODE.

There is hereby incorporated by reference for the purpose of regulating public offenses within the corporate limits of the City of Valley Falls, Kansas, that certain code known as the Uniform Public Offense Code, 38th Edition, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas. One official copy of said Uniform Public Offense Code shall be marked or stamped "Official Copy as Adopted by Ordinance No. 11-116," *with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change and to which shall be attached a copy of this ordinance and filed with the city clerk to be open to inspection and available to the public at all reasonable hours.

SECTION 2. REPEAL.

Ordinance number 11-115 is repealed.

SECTION 3. EFFECTIVE DATE.

This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

PASSED BY THE CITY COUNCIL ON THE 3RD DAY OF AUGUST, 2022.

SIGNED BY THE MAYOR THIS 3RD DAY OF AUGUST, 2022.

Jeanette Shipley, Mayor

ATTEST:

Christine Weishaar, City Clerk

(SEAL)



City of
VALLEY FALLS

Incorporated May 17, 1854

Payment Agreement Policy

PURPOSE

The purpose of this policy is to address any issues that arise during a request for a payment plan or extension of utility payments.

AUTHORIZATION

The City Council shall adopt the policy and the City Administrator shall enforce as well as address any issues that are not covered specifically within the policy.

POLICY

Payment Plan

In rare cases, a payment plan may be granted to a customer who meet and abide the following guidelines.

Written request must be received no later than on business day prior to the disconnect day. Requests received after the deadline will not be considered.

No more than two payment plans per calendar year may be granted per customer. Hardship must be proven by the requestor. Staff will consider inflated bills due to a water leak that has documented repairs or one-time emergency unique to the customer. Payment plan requests that meet the criteria will be approved by the City Administrator or their designee.

A minimum of 20% must be paid at the time of entering into the payment agreement. Payment agreements will not be issued for balances under \$100.00. To compute the payment agreement, the past due balance will be divided into equal monthly payments and cannot extend beyond 6 monthly payments. The customer will pay the past due monthly payment plus the most current bill by 8:00 am the 20th of each month. Penalties will not be assessed on the past due balance. Charges incurred after the payment plan may accrue late fees.

The requestor must agree, in writing, to the terms of the payment agreement. If written approval and 20% payment is not received by the customer prior to 8:00 am on the day prior to shutoffs, the payment agreement will be null and void and the customer's services will be disconnected immediately plus \$75.00 connect fee will be assessed. When the customer pays the past due balance and disconnect fee, services will be reconnected during public work's normal operating hours.

If a payment agreement is in effect but payment is not received, the payment agreement is canceled and cannot be reinstated. If the customer fails to make a payment by the 20th of the month, the customer will be disconnected, and the total past due balance plus \$75.00 connect fee must be paid in full to restore services and the customer will not be eligible for a future payment plan. They may be eligible for an extension once they meet the requirement laid out in the extension process outlined below.

When customer pays the past due balance and disconnect fee, services will be reconnected during

public work's normal operating hours.

Extension

If a customer needs extra time to pay a utility bill to avoid disconnect, an extension may be granted to a customer who meet and abide the following guidelines.

Written request must be received no later than one business day prior to the disconnect day. Request received after the deadline will not be considered.

No more than two extensions per calendar year may be granted. A payment plan would count as one extension. Payment Extension requests that meet the criteria will be approved by Utility Billing staff under the directive of the City Administrator.

If an extension is granted, the customer must pay the past due and current month balance by 8:00 am on the 20th of the month following the original disconnect day.

If the customer fails to make a payment by the above deadline, the customer will be disconnected, and the past due balance plus \$75.00 connect fee must be paid in full to restore services and the customer will not be eligible for future extensions.

When customer pays the past due balance and disconnect fee, services will be reconnected during public work's normal operating hours.

Approved this 3rd Day of August 2022 by the City of Valley Falls Governing Body.

Jeanette Shipley, Mayor

ATTEST:

Christine Weishaar, City Clerk



City of
VALLEY FALLS

Incorporated May 17, 1854

PAYMENT AGREEMENT

First Name:	Last Name:
Service Address:	Account #:
Phone #:	Email:
Total Amount Owed (Minimum \$100.00): \$	First Payment (Minimum 20%): \$
Remaining Amount Owed (Total - 20%)	# of Monthly Payments (6 month maximum):
Monthly Payment Amount (Remainder/ # of Payments): \$	Date to be Paid in Full:
Additional Notes:	

Payment Agreement Policy

PURPOSE

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When customer pays the past due balance and disconnect fee, services will be reconnected during public work's normal operating hours.

Customer Signature _____ Date _____

City Official Signature _____ Date _____

On this date _____, 20____ the customer failed to make payment and the following actions were taken:



1133 SW Topeka Boulevard
Topeka, Kansas 66629-0001

In Topeka - (785) 291-7000
In Kansas - (800) 432-0216

bcbsks.com

Ms Jeanette Shipley
City Of Valley Falls
417 Broadway ST
Valley Falls, KS 66088

July 2022
Group #: 36292

Dear Ms Jeanette Shipley,

You are a valued member of Blue Cross and Blue Shield of Kansas. Thank you for placing your trust and confidence in us. We look forward to being your partner and serving you another year.

Since your renewal is quickly approaching, it is important I discuss the related information with you and answer any questions you may have. I look forward to our conversation and the opportunity to continue to serve your insurance needs.

I will be reaching out to you soon, but you can contact my office via phone or email to coordinate a time that best fits your schedule.

- Toll-free phone number: 1-800-752-6652
- Email: smallgroup.renewal@bcbsks.com

I have outlined important information below for your review, all of which will be discussed in further detail when we talk. If you would like to renew your current coverage – I can confirm your renewal over the phone, with no paperwork required.

Grandfathered Plan Status

Because your plan was in effect before March 23, 2010, it is considered a “grandfathered plan.” You can renew your plan and keep your current benefits.

Listed below are your monthly renewal premiums that will be effective on your renewal date. They will remain in effect until your annual health coverage renewal next year.

Monthly Renewal Premiums

	Employee	Employee/ Child(ren)	Employee/ Spouse	Employee/ Dependents
Comprehensive Major Medical	\$500.58	\$1,005.56	\$1,075.06	\$1,580.04
Dental-Comprehensive	\$34.36	\$67.77	\$73.86	\$106.89
Total:	\$534.94	\$1,073.33	\$1,148.92	\$1,686.93

Open Enrollment Information

Open enrollment for eligible employees and/or their dependents is the 30-day period prior to your group's renewal date. An Enrollment Form or Change Form will need to be submitted prior to the end of your group's open enrollment period to make requested changes. These forms can be found on our website at www.bcbsks.com/forms. Their effective date of coverage will coincide with your renewal date.

It is required for your employees to receive their Summary of Benefits and Coverage (SBC) document prior to your group's renewal date. Once your renewal is finalized, your employees will be able to access this document by logging in to our secure member portal, BlueAccess®. You may also distribute the SBC by website, email, paper -- whichever method you prefer that assures delivery or access to each employee.

Automatic Renewal Form

The enclosed Automatic Renewal Form is an optional form that can be returned prior to you and I discussing the renewal. By returning the Automatic Renewal Form you are agreeing to renew the benefits outlined in your renewal packet and you are attesting your COBRA status has not changed (information regarding this employment law is in the Group Administrator Manual at www.bcbsks.com/GAM). You are also attesting that your plan is maintaining the 70% enrollment of eligible employees' participation requirement.

If we do not receive confirmation of renewal, we will automatically renew your group for the coming year with the benefits outlined in your renewal packet on 9/20/2022. All forms can be emailed to smallgroup.renewal@bcbsks.com, faxed to 785-290-0719, or post mailed to: Blue Cross and Blue Shield of Kansas, PO Box 518, Topeka KS 66601.

I appreciate your business and thank you for placing your confidence and trust in Blue Cross and Blue Shield of Kansas. I look forward to speaking with you soon.

Sincerely,



Matt Ray
Small Group Account Representative
Licensed Representative
Blue Cross and Blue Shield of Kansas



City of
VALLEY FALLS

Incorporated May 17, 1869

OPTION FOR LOT PURCHASE IN RETURN FOR RELEASE IN FULL OF ALL CLAIMS

In consideration for the City of Valley Falls granting Craig Thomas Meyer and Chelsea Michelle Meyer a first option to purchase one lot from a presently unplatted area of land adjoining the north edge of the following described property:

902 19th Street, Valley Falls, Kansas, described as Barnes Subdivision No. 3,

S24, T08, R017. Block 2, Lot 1, Jefferson County, Kansas

In return for said option, Craig Thomas Meyer and Chelsea Michelle Meyer do hereby release and forever discharge said City of Valley Falls, Kansas, from any and all actions causes of actions, claims and demands for, upon or by reason of any damage, loss or injury, which, heretofore, have been or which, hereafter, may be sustained by Craig Thomas Meyer and Chelsea Michelle Meyer as a consequence of any development by David Watson or any other contractor in the Barnes Subdivision No. 3 or any other subdivision in the City of Valley Falls, Kansas.

The City of Valley Falls grants said option to purchase said lot for the price and size of said lot to be the same as for other lots in the area to be platted when lots in said area are available for sale. The City of Valley Falls shall give Craig Thomas and Chelsea Michelle Myer written notice of the option to purchase said lot when said lot becomes available. Craig Thomas and Chelsea Michelle Meyer have twelve months after receipt of said written notice to exercise said option by delivering full payment for said lot together with a written notice confirming the exercise of the option, to the Valley Falls City Clerk. This option is not assignable and may only be exercised if Craig Thomas and Chelsea Michelle Meyer occupy the residence at 902 19th at the time of exercising this option.

It is further agreed and understood that said option is not to be construed as an admission of any liability.

Dated this day of , 2022.

MAYOR JEANETTE SHIPLEY

CRAIG THOMAS MEYER

VALLEY FALLS COMMUNITY FOUNDATION FUND AGREEMENT



The Greater Manhattan Community Foundation is a 501(c) (3) public charity, EIN #48-1215574, incorporated in the State of Kansas.

THIS AGREEMENT is entered into this 3rd day of August, 2022, by the Valley Falls Community Foundation (“VFCF”), an affiliate of the Greater Manhattan Community Foundation (“GMCF”) a Kansas not-for-profit charitable corporation, and City of Valley Falls, Kansas.

1) FUND AGREEMENT TYPE

- Agency – (fund established by a 501(c)(3) organization with gift dollars they have already send tax receipt to donors)
 Designated – (fund established to receive gifts for a specific charitable cause, that enable donors to receive a tax deduction)
 Donor Advised – (fund established by donor that will give fund-holder the ability to direct to charitable causes at a later date)
 Field of Interest – (fund established that will allow several donors to give to causes similar to their interests)
 Scholarship – (fund established that will provide an individual with support for intellectual enhancement)

Agency Tax Identification Number: 48-6035234 (If Applicable)

2) NAME OF FUND

The name of the Fund shall be the: Valley Falls Municipal Pool Fund (“Fund”).

A / G I would like this Fund to be Anonymous and **not** to be included in any publications or publicity.

3) PURPOSE OF FUND

The primary purpose of the Fund shall be to provide support, consistent with the exempt purposes of the Foundation, to:
the City of Valley Falls Municipal Swimming Pool.

4) TYPE OF FUND – (select the type of Fund you wish to establish and initial by your selection)

A / G **Endowed Fund:** Endowed funds are established to protect the principal. The principal is not available for spending as per the establishment of the fund. Distributions will be made in perpetuity according to the funds charitable purposes as long as those purposes can be served. Endowment funds are subject to the Foundation’s Spending Policy, which may be amended at the sole discretion of the GMCF Executive Board of Trustees.

A / G **Expendable Fund:** Expendable funds are established with the intent that both the earnings and principal will be distributed for charitable causes. Once the original gift and related earnings are exhausted, the fund terminates unless additional gifts are made to the fund.

5) CONTRIBUTIONS

The contributions from the Donor(s) shall be held, administered and distributed in accordance with this Agreement. If making a contribution of multiple securities or assets, please attach pages as needed.

- Check for \$ 1,500.00 Closely held stock, Partnership or LLC interest, etc.
 Bequest or other deferred gift IRA/Retirement Plan/Life Insurance (Attach a copy of your beneficiary designation form)
 Real Estate (attach detail of property) Publicly Traded Securities: _____ shares of _____
 Other _____

6) INVESTMENTS

Fund assets will be reviewed, invested and approved by the GMCF Investment Committee and approved by the Executive Board according to the Investment Policy. Please select your investment preference below. All investment option changes must be made in writing.

- ___/___ **Growth:** Structured for aggressive growth. *(The market value of this portfolio is NOT guaranteed and may decline in value).*
- A / G** **Balanced:** Structured for moderate growth. *(The market value of this portfolio is NOT guaranteed and may decline in value).*
- ___/___ **Income:** Structured for conservative growth. *(The market value of this portfolio is NOT guaranteed and may decline in value).*
- ___/___ **Money Market:** Structured for stable balance. *(The market value of this portfolio is not guaranteed, but declines in value are anticipated to be relatively modest and infrequent).*
- ___/___ **Capital Preservation:** Structured for a short-term time horizon. This option seeks to maximize current income consistent with the preservation of principal and limited volatility. *(The portfolio may not keep pace with inflation and may not maintain a stable value over short periods).*

7) PROFESSIONAL ADVISOR – (Donors with funds greater than \$50,000 may recommend a regulated professional advisor of their choice).

___/___ I wish to use _____ as my regulated professional advisor.

8) DISTRIBUTIONS

- **For endowed funds**, the amount available is from the principle earnings as determined by the GMCF Endowed Spending Policy.
- **For expendable funds**, requests for distributions should not exceed the fund balance and may be submitted throughout the year.
- Requests may be made via; Donor Central, in person, email, mail, or fax by completing a Distribution Recommendation Form.
- Recommendations will be review for charitable status and have final approval of the GMCF Executive Board.
- No distribution will be made if it endangers the Foundation’s 501(c)(3) status in the judgment of the GMCF Executive Board.
- The Board shall monitor all distributions to ensure they are used exclusively for charitable purposes as per Codes Section 170(c)(1) or (2)(B), and shall have all powers of modification and removal specified in United States Treasury Regulations Section 1.170A-9(e)(11)(v)(B).

CONTINUITY AND DISTRIBUTION UPON DISSOLUTION

The fund shall continue so long as assets are available and its purposes can be served. In the event the Organization and its legal successors cease to exist or the Organization loses its charitable status, the Authorized Fund Representative(s) may recommend that; 1) the Fund continue as established by this fund agreement, 2) that the remaining fund assets be directed to another fund at the Foundation, 3) the fund provide support or be transferred to another qualified 501(c)(3) public charity.

Option 1: Continuation of Fund

___/___ I/we recommend that the Fund continue as established to provide support to the following qualified 501(c)(3) public charity:

Charity Name: _____

Option 2: Direct to Public Charity

A / G I/we recommend that the assets be used to provide support for City of Valley Falls Municipal Swimming Pool

Option 3: Direct to a VFCF Fund

___/___ I/we recommend that the assets be transferred to a VFCF Fund serving the one of the following purposes (*% should equal 100*)

<input type="checkbox"/> % Animals	<input type="checkbox"/> % Community Support	<input type="checkbox"/> % Preservation, Conservation & Beautification
<input type="checkbox"/> % Arts & Humanities	<input type="checkbox"/> % Education	<input type="checkbox"/> % Scholarship
<input type="checkbox"/> % Basic Human Needs & Healthcare	<input type="checkbox"/> % AACF Support	<input type="checkbox"/> % Unrestricted
<input type="checkbox"/> % Children & Youth	<input type="checkbox"/> % Religion	Other _____

If, in the judgment of the GMCF Executive Board, the recommended continuation option is incapable of fulfillment or inconsistent with the charitable purposes, the Executive Board will endeavor to direct the Fund to support the charitable purpose(s) that most nearly reflect the recommended purpose for the continuation of the Fund. Such disposition will be made in accordance with VFCF procedures.

9) AGREEMENT SIGNATURES

Policies and Procedures

The undersigned understand that any contribution to the Foundation represents an irrevocable gift and is not refundable and only transferable to another 501(c)(3) organization. The undersigned certify that all information presented with this agreement is accurate and will notify VFCE of changes.

Fund Administration and Fees

The undersigned agree to the terms and conditions of the GMCF Fund Administration Fee Schedule. The Fund shall be administered according to procedures established by the Foundation, which may be amended from time to time.

Investments

The undersigned acknowledge and agree that IRS regulations enable authorized rep(s) to recommend investment preferences but require the Foundation to retain final discretion regarding those preferences. The undersigned understand that investments will be administered in accordance with the policies of the GMCF. The undersigned acknowledge that investments are subject to market and interest rate fluctuation risks, and that any gain or loss generated will be credited or charged to the fund.

Indemnity

In consideration of the Foundation creating a fund at the request of the individual(s) or entity named, the undersigned hereby agree to indemnify and hold harmless the Foundation, its directors, officers and other representatives, against any liability, cost, or expense which the Foundation may incur by reason of its acting upon recommendations given to the Foundation by any of the authorized persons named.

Variance Power

It is understood that the Fund is a component part of the Foundation, which shall be held as general assets of the Foundation and not as a separate trust fund. The Foundation will administer the fund subject to the laws of the State of Kansas and the Foundation's Articles of Incorporation and Bylaws. GMCF will monitor the distribution of the Fund to ensure it is used exclusively for charitable or other exempt purposes (within the meaning of Codes Section 170(c)(1) or (2)(B)), and will recommend modifications if needed as specified in United States Treasury Regulations Section 1.170A-9(e)(11)(v)(B). If any conditions or restrictions with respect to gifts from the fund are unnecessary, incapable of fulfillment, or inconsistent with the charitable or exempt purposes of the Fund, the Foundation reserves the right to vary the terms to ensure the charitable intent of the fund is honored.

AUTHORIZED FUND REPRESENTATIVE 1

AUTHORIZED FUND REPRESENTATIVE 2

Fund Representatives have the authority to recommend: 1) distributions, 2) changes to the investment of assets, and 3) continuity and distribution upon dissolution.

City of Valley Falls

Business or Organization Name (if applicable) / Mailing Address / City State Zip / Phone

Audree Guzman, City Administrator

Name (Please Print)

417 Broadway St, Valley Falls, KS 66088

Address / City / State / Zip

Signature

08/03/2022

(785) 945-6612

Date

Phone

cityadmin@valleyfalls.org

Email

Lori Glissman, Pool Manager

Name (Please Print)

417 Broadway St, Valley Falls, KS 66088

Address / City / State / Zip

Signature

08/03/2022

785-945-6612

Date

Phone

laglissman@gmail.com

Email

Successor Fund Representative(S)

The Donor(s) to this fund hereby designate the following successor advisors: *(Please provide current contact information)*

Audree Danielle Rose Guzman

Full Name (First, Middle, Last)

City Administrator

Relationship to donor advisor(s)

GREATER MANHATTAN COMMUNITY FOUNDATION

Signature

Vernon J. Henricks President & CEO

Date

Date of Initial Gift: ___ / ___ / ___

Signature

Name / Title (Please Print)

Date

Date of Board Approval: ___ / ___ / ___

ESTIMATE FOR ALLEY BEHIND POST OFFICE

Concrete

KS Sand & Concrete - \$8,080

(785) 235-6284

Midwest Concrete Materials - \$7,975

(913) 367-9602

Asphalt

MaryCo Asphalt - \$10,500.00

(785) 267-0868

[SKID STEERS DIRECT](#)
Haugen Attachments

84" Broom w/ Gutter Brush
\$10,854.99

84" Broom
\$8,709.99



Haugen Attachments
Skid Steer Pick-up Brooms - Haugen Attachments

☆☆☆☆ No reviews | [Ask a Question](#)

\$11,784.99

Model: 84 Inch

- 60 INCH
- 72 INCH
- 84 INCH**

Product Options

- Gutter Broom Option**
Include Gutter Brush, Motor
- Bristle Options**
100 % Poly (Stenc
- Water Kit**
Water Kit w/ Nozzle

- 1 +

ADD TO CART

BUY WITH Pay

[More payment options](#)

SKID STEERS.COM

Blue Diamond

84" Broom w/ Gutter Brush
\$12,796.20

84" Broom
\$10,799.10



PICK UP BROOM | BLUE DIAMOND

Product ID:
PU-BROOM

Availability:
limited quantity available



LIMITED TIME FREE SHIPPING!



10% DISCOUNT APPLIED.
SALE ENDS JUNE 30, 2022

~~\$14,462.00~~ **\$13,015.80**

Choose Model

- 60" Pickup Broom ~~\$10,411.00~~ **\$9,369.90**
- 72" Pickup Broom ~~\$11,060.00~~ **\$9,954.00**
- 84" Pickup Broom ~~\$11,999.00~~ **\$10,799.10**
- 96" Pickup Broom ~~\$12,700.00~~ **\$11,430.00**

Options

Can choose 1 or multiple options

- 60" Water Spray Kit (for dust control) ~~\$2,463.00~~ **\$2,216.70**
- 72" Water Spray Kit (for dust control) ~~\$2,463.00~~ **\$2,216.70**
- 84" Water Spray Kit (for dust control) ~~\$2,463.00~~ **\$2,216.70**
- 96" Water Spray Kit (for dust control) ~~\$2,463.00~~ **\$2,216.70**
- Gutter Brush Attachment ~~\$2,304.00~~ **\$2,073.60**

1

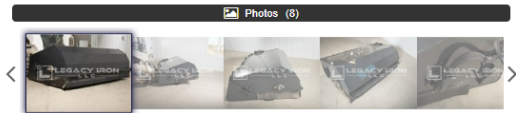
ADD TO CART

[MACHINERY TRADER](#)

Jenkins

84" Broom (No Water Kit)
\$4,800

74" Broom (No Water Kit)
\$4,600



2022 JENKINS PICK UP BUCKET SWEEPER BROOM

Sweeper

JSD **\$4,600.00**

[Make An Offer](#)

[Financial Calculator](#)

Save

Compare

[f](#) [t](#) [in](#) [+](#)

Seller Information

Legacy Iron, LLC
Grain Valley, Missouri 64029

Phone: (816) 526-7050
WhatsApp: [Message](#)
Contact: Kevin Ash

[Video Chat With This Dealer](#)

Item Location:
[1101 Seymour Rd](#)
Grain Valley, Missouri 64029

[SEND EMAIL](#)

[View Seller Information](#)



NATIONAL FITNESS CAMPAIGN

2022 Blue Cross and Blue Shield Kansas Statewide Campaign Briefing



NATIONAL FITNESS CAMPAIGN
BROUGHT TO YOU BY



WHO WE ARE

National Fitness Campaign is a San Francisco based social enterprise and consulting firm.



WHAT WE DO

NFC develops partnerships with cities, schools and sponsors to build healthy communities.

CAMPAIGN STORY

1979
FITNESS COURT®
INVENTED

1980-2000
CAMPAIGN
EXPANDS

2012
NEW CAMPAIGN &
WORLD CLASS TEAM

2018 - PRESENT
WELCOMING OUR
500TH HEALTHY
COMMUNITY

2030
NFC REACHES 10,000
COMMUNITIES

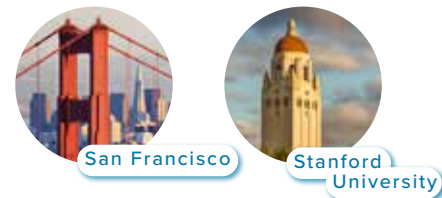
1979

1980

2012

2018

2030



3 COUNTRIES



10,000
FITNESS COURTS®

DESIGN TEAM



MITCH MENAGED
NFC FOUNDER



GADI AMIT
NEW DEAL DESIGN



SAM LUCENTE
HEWLETT PACKARD



MARK LAUREN
SPECIAL FORCES





OUR MISSION

BUILD A FREE OUTDOOR FITNESS COURT®

WITHIN A 10 MINUTE BIKE RIDE OF EVERY AMERICAN



LET'S BRING PEOPLE OUTDOORS AND MAKE WORLD CLASS FITNESS FREE!

2022 CAMPAIGN OVERVIEW



Kansas



**A COMPREHENSIVE
COMMUNITY WELLNESS
PROGRAM**



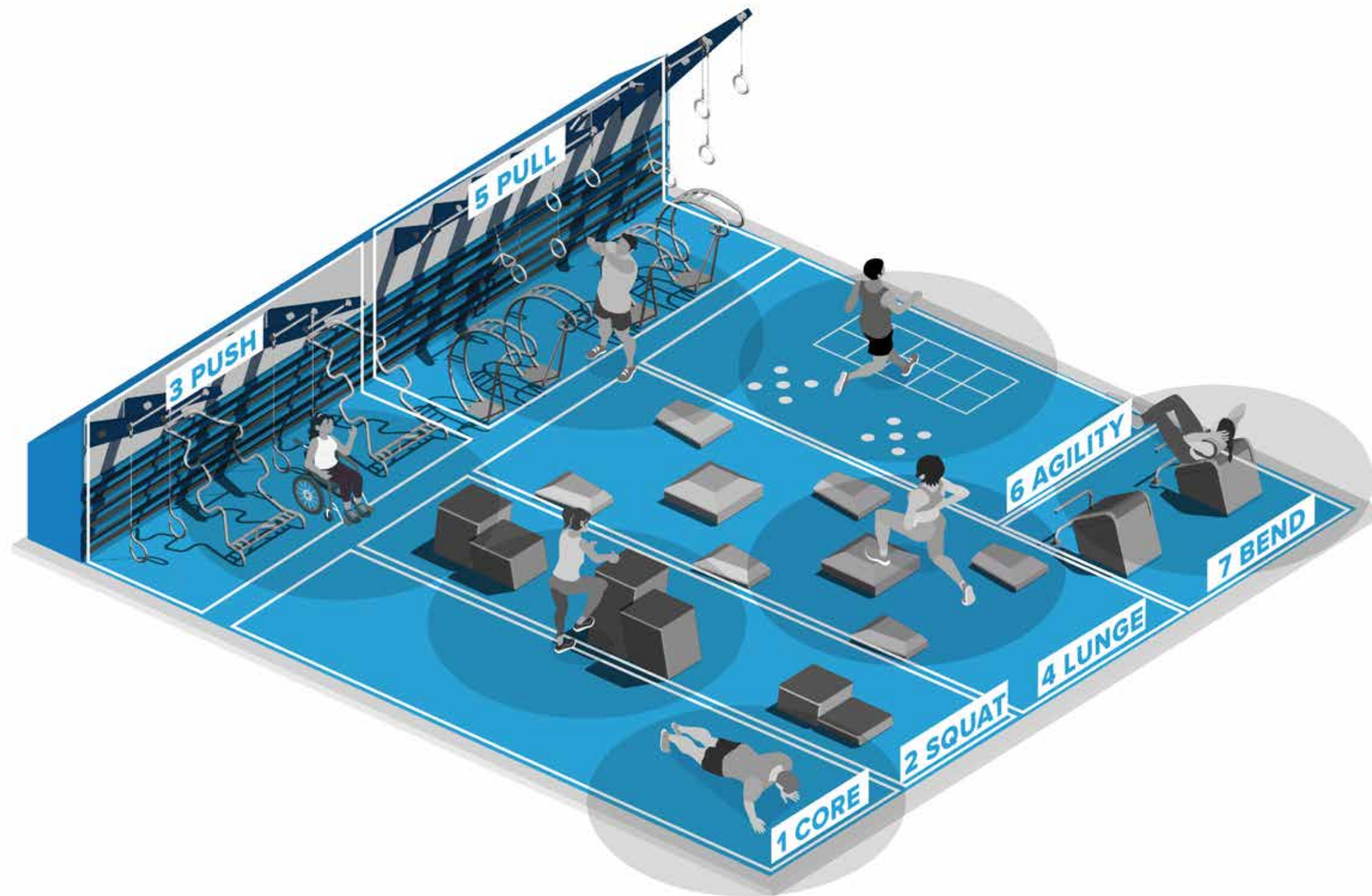


FITNESS COURT®
WORLDS BEST OUTDOOR GYM



FITNESS COURT®

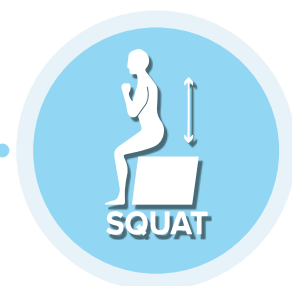
FUNCTIONAL TRAINING SYSTEM
THOUSANDS OF EXERCISES



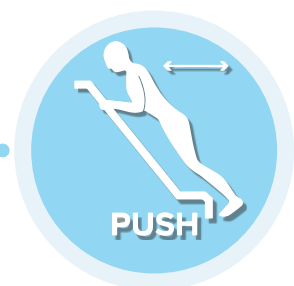
7 MINUTE FULL BODY WORKOUTS



CORE



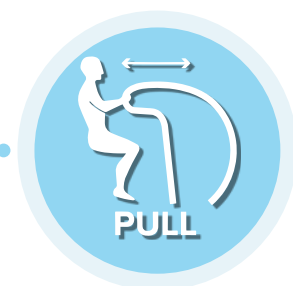
SQUAT



PUSH



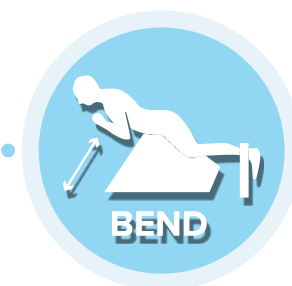
LUNGE



PULL



AGILITY



BEND



 **FITNESS COURT®**

ADULTS OF ALL AGES AND ABILITY



I am glad to see movements to improve balance.

- Carol Claybaker, Senior Resident of Janesville, WI



FITNESS COURT® APP
CAMPAIGN SERVICES

HOW IT WORKS
1. SELECT EXERCISE FOR EACH STATION
2. SELECT MUSIC
3. GET READY, BEGIN!

2 SQUAT

HOW IT WORKS

1 CORE

LEARN TRAIN LOCATIONS CHALLENGE SETTINGS

7 minutes movements

Guided Circuits with music

learn more at

CAMPAIGN SERVICES



LAUNCH



DATA & IMPACT



MEDIA & PRESS



**AMBASSADOR
TRAINING**

**FREE WORKOUTS &
GROUP CLASSES**

A wellness culture to engage people in healthy communities!

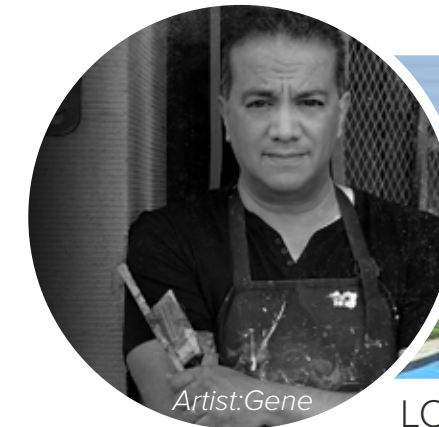
Each Fitness Court® is a one-of-a-kind work of art.



WEST ALLIS, WI
FITNESS COURT® PUBLIC ART



FEATURED ARTIST : 2021 - KEITH HARING



LOCAL ARTIST



CUSTOM COMMUNITY DESIGNS

2022 CAMPAIGN OVERVIEW



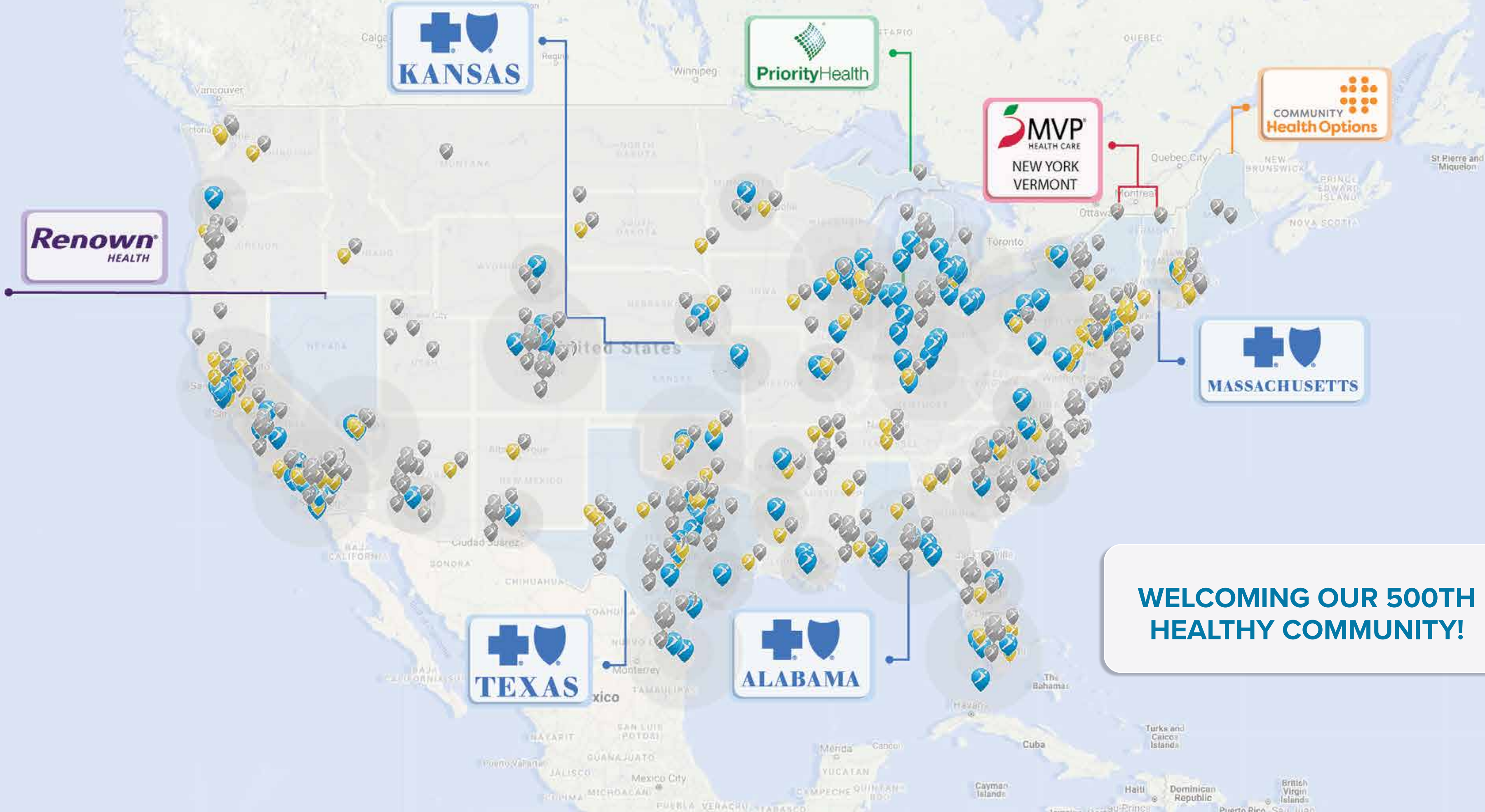
Kansas



**A COMPREHENSIVE
COMMUNITY WELLNESS
PROGRAM**



CAMPAIGN NETWORK



WELCOMING OUR 500TH HEALTHY COMMUNITY!

CAMPUSES ACROSS AMERICA

AMERICA'S TOP UNIVERSITIES



STANFORD



FLORIDA
STATE



CU
BOULDER



BAYLOR



WEST
VIRGINIA



NEBRASKA



NATIONAL FITNESS CAMPAIGN

CAMPAIGN FEATURED PARTNERS



“
An innovative partnership to support wellness in Michigan.
”

**PRAVEEN THADANI
PRESIDENT, PRIORITY HEALTH**

PriorityHealth
MICHIGAN CAMPAIGN SPONSOR

2022 KANSAS STATEWIDE CAMPAIGN



PRESENTED BY BLUE CROSS AND BLUE SHIELD OF KANSAS

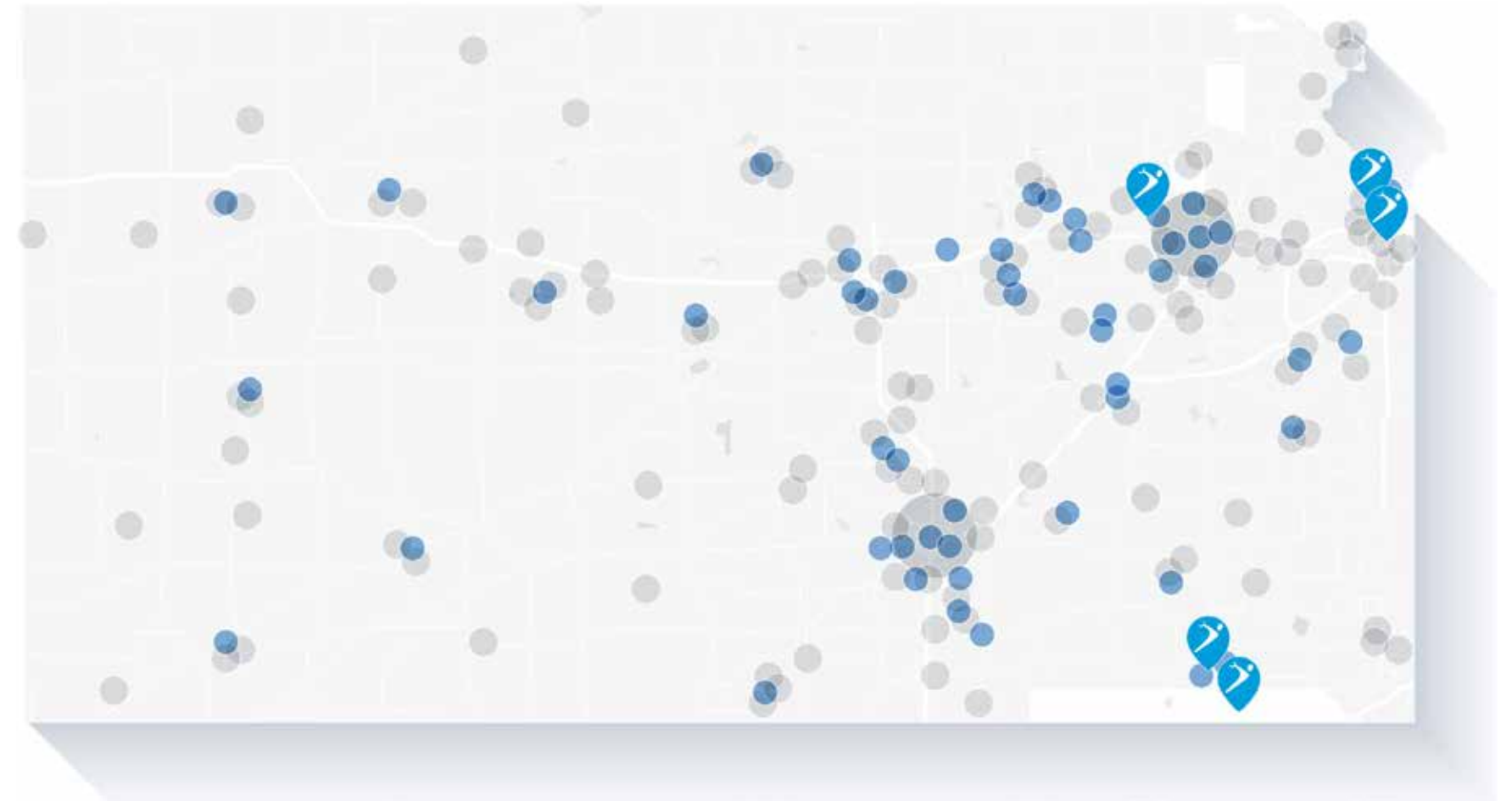
LIMITED FUNDING FOR UP TO 10 COMMUNITIES IN 2022



BlueCross BlueShield
Kansas



**\$500,000 in Funding
Now Available for
Qualified Site Partners**

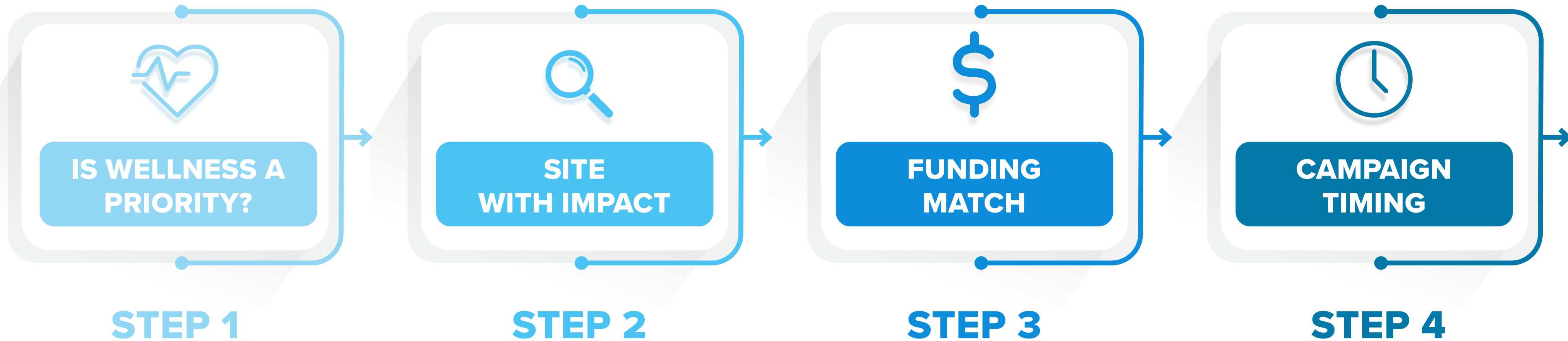


**Strategic Plan Adopted for Health
Impact Across Kansas**

157 Fitness Courts® coming by 2030!



NFC GRANT PROGRAM



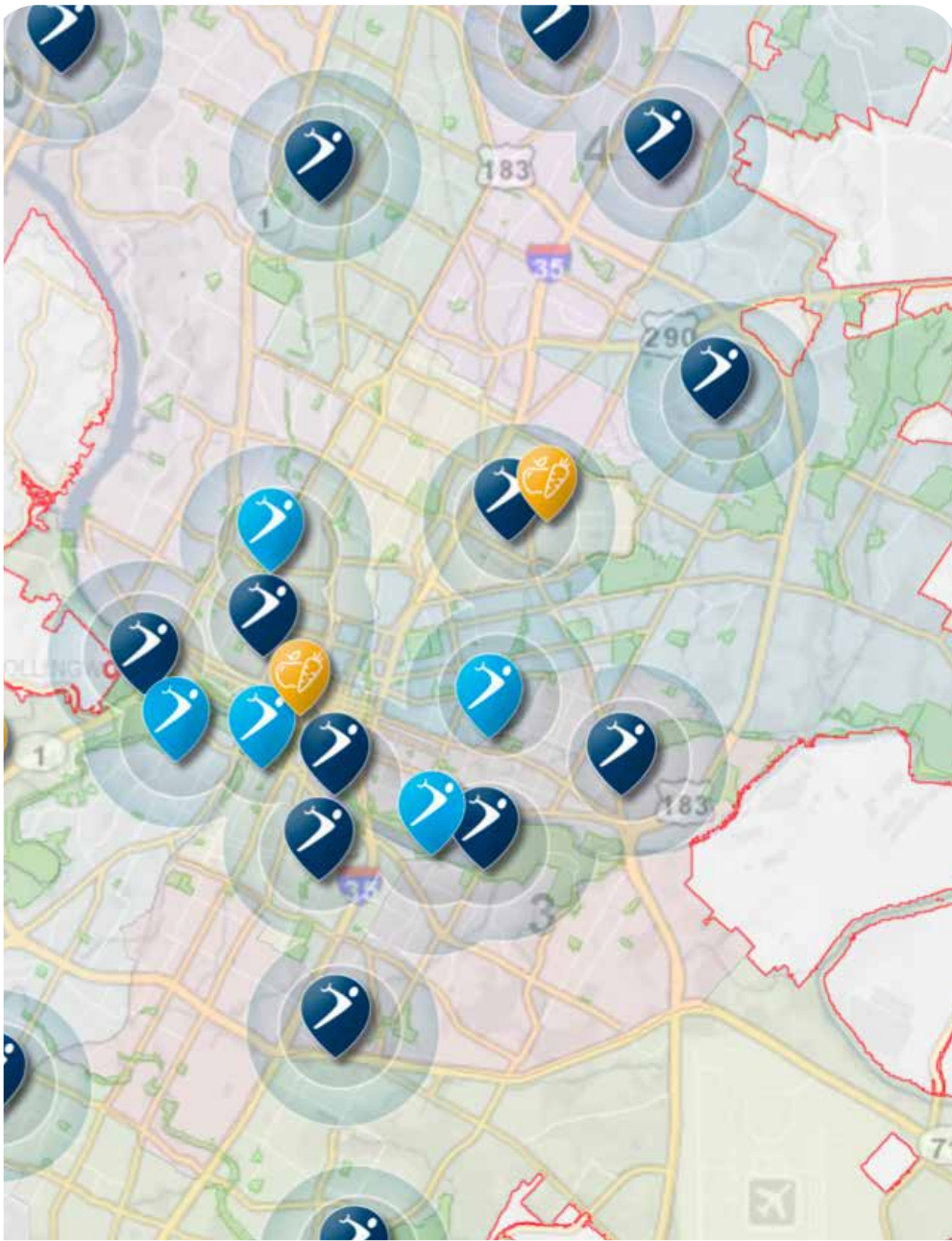
WELLNESS AS A PRIORITY

STEP 1



Design & Planning Consulting

Site selection workshop



Phase Plan & Multi-Site Mapping



Circulation Planning



Site Plan Integration



Pedestrian Movement Analysis

STEP 2

1

Iconic Sites

Site locations must be recognizable with high visibility.



2

Accessibility

Site locations must improve access across communities.



3

Pedestrian Connectivity

Site locations must be integrated with pedestrian infrastructure.



2022 CAMPAIGN FUNDING REQUIREMENT

NFC PROGRAM FUNDING

The Fitness Court®

2022 Campaign Services

\$140,000

Freight & Packaging

Assembly & Art Installation



Turn Key Fitness Court Assembly

Art & Graphic Installation

\$25,000

Performed by EIS - NFC Official Certified

Installation Partner (separate agreement)

\$165,000

ART & CUSTOM COLOR OPTIONS



Standard Collection
Included



Premium Collection
\$8,500

OPTIONAL

CONCRETE SLAB

Can be performed in-house or in-kind

\$0-\$20,000 *EST*

STEP 3

NFC / BCBSKS

**GRANT
FUNDING
AWARD**



Kansas



-\$50,000

**TOTAL FUNDING
REQUIREMENT**



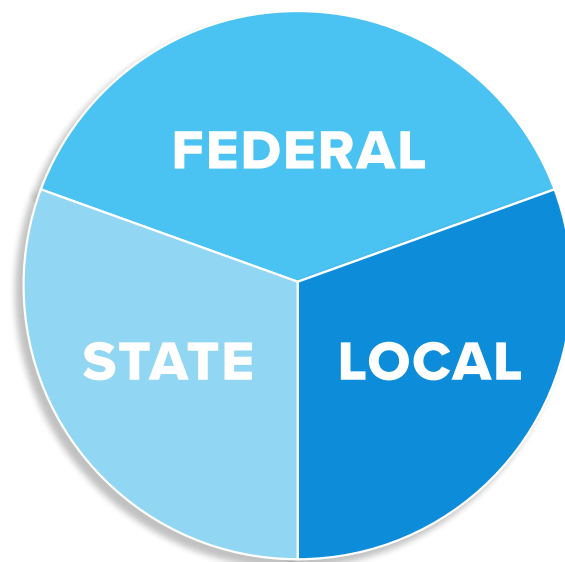
\$115,000-

\$135,000

Includes standard art collection

ALTERNATE FUNDING PATHWAYS

FEDERAL AND STATE FUNDING



Expert funding consulting
for eligible partners



OVER **1000**
SPONSORS NATIONWIDE

LOCAL AND REGIONAL SPONSORS



NEXT STEPS

1

Feasibility

Share Video - Build Consensus

2

Qualification Stage - Site Selection Workshop

Complete Evaluation Call

3

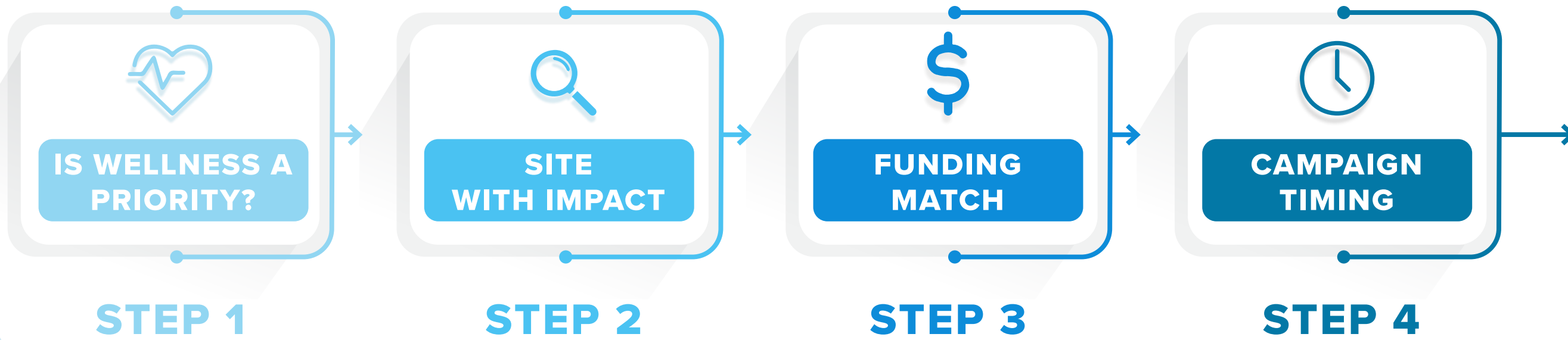
Non-Binding Grant Application

Complete Online Application for Grant Eligibility

4

Award, Eligibility and Adoption

NFC Awards Partnership, Funding Development Begins



SCHEDULE EVALUATION CALL IF APPROPRIATE

NEXT STEP



San Francisco, USA | nationalfitnesscampaign.com
Contact: info@nfchq.com | 415.702.4919



City of
VALLEY FALLS

Incorporated May 17, 1854

**City Administrator Report
City Council August 3, 2022**

- 1) **CDBG Sewer Project Phase 1** - Design and Environmental in progress. Should have final designs in the next couple weeks. Bids anticipated for early fall 2022. Construction anticipated in 2023.
- 2) **CDBG Sewer Project Phase 2** - Preliminary Engineering Report in progress. 2023 CDBG Grant year is pausing the sewer/ water grants. Project will be postponed to 2024 if changes are approved.
- 3) **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: K-16 Entry Signs. Funds planned for projects : \$7,000. Remaining Funds: \$145,106.96.
- 4) **Opioid Settlement** - We received a first disbursement of \$283.10. The Attorney General's office does not know when rest of funds will be disbursed. Anticipated \$5/ Capita. 25% of Settlement shared 50/50 with cities and counties. Other 75% will be used for grants. This first round of payouts on the settlement will allow partnerships with other local entities.
- 5) **Budget** - Budget presentation and state budget form complete. Public Hearing for Budget and RNR set for September 7th.
- 6) **RV Park Electrical Update** - Complete.
- 7) **811** The City of Valley Falls has not been part of 811. I am working on the paperwork and mapping to add us to the Kansas 811 system. We are required by law to be a part of 811.
- 8) **Awning at Pool** Awning for the pool has been ordered and delivered.
- 9) **Payment Agreement** Drafted an official policy for dealing with payment plans/ extensions.
- 10) **Post Office Permit** Closed the account and received refund for our postage stamp. We must have 500 bills to mail out. We no longer have the quantity due to people signing up for paperless billing on new software.
- 11) **Flag Pole** Was working with Guard Sales to get a flag pole placed at city hall. The flag pole cannot be placed for a few reasons. 1) If a free standing pole was placed it would either be too close to the building or electric lines. Cannot be placed on building due to unknown structural integrity of brick.
- 12) **Pond** Pond treated for duck weed.
- 13) **Fire Hydrant on Linn** - Met with Schulte Supply for plan on water hydrant repair. Parts being ordered.
- 14) **Economic Development Board** - Will meet again on August 15th.
- 15) **Planning Commission** -Next meeting is September 1st. We now have two vacant spots. There are 4 active members on 6-person board. Advertised on for open positions.
- 16) **Audit** -After audit approved, then the final audit will be sent of to requesting agencies.
- 17) **Personal Policies & Guidelines** - Reviewed with EMC on June 3rd. Final revisions and copy received. Sent to Leonard for review. Will review with council at work session on August 10th.
- 18) **Entry/ Welcome Signs** - Received USACE approval. Must apply with KDOT for signs in ROW. Working with PEC for estimate on engineering.
- 19) **K-4 / K-16 Street Lights** - Estimate received from PEC. Around \$30,000 to add lighting. KDOT is going to perform a safety study. If warranted by KDOT, the light cost will be covered by KDOT. Safety study is anticipated to be completed in Spring 2023.
- 20) **Memorandum of Understandings** - Received signed MOU from Athletic Association. Have reached out to Recreation for update on when it will be signed.
- 21) **Automatic Water Meters** - 244 meters installed to date. Total of 493 water meters.
- 22) **Rate Study** - Rate study presentation at City Council on August 17th .
- 23) **Fire Hydrant Testing** - KRWA will be flow testing all our fire hydrants after water tower work is complete. This service is free.
- 24) **Tucking Lot** - working on hauling in dirt and leveling out lot.
- 25) **Hurst Water Tower** - Installed valve. Work anticipated to begin at the end of September/ early October.

CITY OFFICE

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

Financials

Fund #	Fund Name	Previous Balance	Current Balance
100	General Fund	\$45,771.45	\$42,088.46
160	Pool Reserve	\$5,579.10	\$5,579.10
200	Capital Improvement Fund	\$114,463.09	\$111,023.09
300	Special Hwy & Streets	\$80,344.37	\$80,344.37
400	Equipment Reserve	\$3,781.71	\$3,781.71
500	Bond & Interest	\$63,982.08	\$63,982.08
600	RHID	\$31,611.78	\$31,611.78
720	Water	\$135,898.41	\$135,130.86
721	Water Reserve	\$0.00	\$0.00
730	Sewer	\$235,013.55	\$234,516.68
731	Sewer Reserve	\$0.00	\$0.00
740	Solid Waste	\$59,888.97	\$49,852.87
790	Insurance Reserve	\$748.00	\$748.00
Total		\$777,082.51	\$758,659.00
CD #	Fund/ Fund Name	Previous Balance	Current Balance
Bank 500	Money Market (PBC)	\$10,066.91	\$10,066.91
X0971	Bond & Interest Fund (500)	\$153,500.00	\$153,500.00
X2279	Sewer Fund (730)	\$91,083.20	\$91,083.20
X1565	Special Hwy Fund (300)	\$0.00	\$0.00
X0503	Water Fund (720)	\$0.00	\$0.00
X0504	Water Fund (720)	\$0.00	\$0.00
X0535	Water Fund (720)	\$0.00	\$0.00
Total		\$254,650.11	\$254,650.11
Total In Bank		\$1,031,732.62	\$1,013,309.11



City of
VALLEY FALLS

Incorporated May 17, 1869

Public Works Report
August 3, 2022

Water:

Working with Audree to get the one deficiency from KDHE inspection corrected

Audree and I had a meeting with Schulte about the hydrant at 5th and Linn we have a plan to enable us to be able to replace the leaking hydrant

Sewers:

Got Kenneth and I enrolled to take the class and test for our sewer certification at the KWEA conference Aug 30 – Sep 1 2022

Streets:

Put up new signage on the gates for ballfield

Replaced the old “NO TRUCKS” Image sign with a new one on Sycamore

Finished cleanup for 4-H parade

Sprayed the pond on Oak street to kill duckweed seems to be working will keep an eye on it and retreat as needed

Picked up new supply of sand and pea gravel

Working on relandscaping the ditch line by the boat ramp

Tree limbs and brush clean-up on hold until we get Chevy truck back.

General:

Took Chevy to Cable Dahmer. No estimate timeline for repair.

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;