

MULVANE CITY COUNCIL
REGULAR MEETING AGENDA
Monday, June 3, 2024

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Council Workshop – Monday, June 24, 2024 – 6:00 p.m. - PIX	
ADJOURNMENT:	

**MULVANE CITY COUNCIL
REGULAR MEETING MINUTES**

May 20, 2024

6:00 p.m.

The Mulvane City Council convened at the City Building at 211 N. Second at 6:00 p.m. Presiding was Mayor Brent Allen, who called the meeting to order.

COUNCIL MEMBERS PRESENT: Trish Gerber, Kurtis Westfall, Tim Huntley, Grant Leach, Todd Leeds.

OTHERS PRESENT: Austin St. John, Debra Parker, J. T. Klaus, Mike Robinson, Chris Young, Joel Pile, Gordon Fell, Brittany Kruger, David Buche, Amber Roper, Lachelle Tootle, Brandon Tootle, Jay Patterson.

PLEDGE OF ALLEGIANCE: All stood for the Pledge of Allegiance led by Mayor Allen.

APPROVAL OF REGULAR MEETING MINUTES:

MOTION by Gerber, second by Huntley to approve the Regular meeting minutes dated April 15, 2024.

MOTION approved unanimously.

CORRESPONDENCE: Councilmember Huntley received correspondence about an electrical pole. This information was passed along to Utility Director, Jacob Coy. Councilmember Westfall was contacted by an individual with concerns about the Comprehensive Plan. They favored the proposal submitted by Foster Design. Mayor Allen spoke at the Senior Center and answered questions regarding the Old Settler's parade route and the curb located at the PIX.

PUBLIC COMMENTS: J. T. Klaus wanted to make the council aware of the hardship some property owners are experiencing due to the installation of fiber optics in town. Yards have been damaged, along with sprinkler systems. Even though work is being done in the City right-of-way, staff should continue to be sensitive to the disruption it has caused citizens and follow up on complaints. This has also caused frustration with employees trying to keep up with the extra workload.

Jay Patterson was present to ask the council to not accept the Planning Commission's recommendation for the Comprehensive Plan. Patterson has served on the Planning Commission for 22 years and feels that Foster Design would be best. The City has worked with Foster for several years and has an established relationship. The Planning Commission is a nine-member board and only five members were present when voting on the recommendation with the vote being 3-2. Patterson felt this was not a full representation for the Board recommendation. There is also a difference of approximately \$42,000 in the proposals and Patterson felt that due to the economic situation, Foster Design could provide what the Planning Commission is asking for.

APPOINTMENTS, AWARDS AND CITIATIONS:

1. 10 Year Service Award: Mayor Allen presented Utility Billing Clerk, Lachelle Tootle, with a 10 Year Service Award and thanked her for her dedicated service. Councilmember Huntley commented that she is always friendly and provides good customer service.

2. Board Appointments: The Mayor recommends to the City Council any appointments to serve on the Boards and Commissions. Appointments for expired terms are made in May of each year. Applicants have been interviewed &/or contacted about re-appointments. The following appointments are up for consideration and approval for 2024:

Library Board – 2 positions open for 2024

Planning Commission – 3 positions open for 2024

Tree Board – 3 positions open for 2024 plus an appointment of an unexpired term.

Mulvane Recreation Commission – 1 City position open for 2024

Mulvane Historical Society – 1 City position open for 2024

MOTION by Leach , second by Huntley to appoint Rachal Harper and Joel Pile to a four-year term on the Library Board.

MOTION approved unanimously.

MOTION by Gerber, second by Huntley to re-appoint John Melick (Sumner Co., - Rural) and Mike Fells (Sumner Co. – City) to a three-year term on the Mulvane Planning Commission.

MOTION approved unanimously.

MOTION by Huntley, second by Leach to appoint Matt Billingslea (Sedgwick Co. – City) to a three-year term on the Mulvane Planning Commission.

MOTION approved unanimously.

MOTION by Gerber, second by Leach to re-appoint Sue Shoemaker, Pat Arroyo, and Nancy Reed to a three-year term on the Mulvane Tree Board.

MOTION approved unanimously.

MOTION by Huntley, second by Gerber to appoint Joyce Riecker to the Mulvane Tree Board to fill the unexpired term of Kayla McCulloch.

MOTION approved unanimously.

MOTION by Huntley, second by Leach to re-appoint Caleb Hatfield to a four-year term on the Mulvane Recreation Commission for the City position.

MOTION approved unanimously.

MOTION by Westfall, second by Leach to re-appoint Laura Terry to a four-year term on the Mulvane Historical Society for the City position.

MOTION approved unanimously.

OLD BUSINESS

None

NEW BUSINESS

1. Transient Guest Tax Request:

The Mulvane Rodeo Arena is requesting \$2,000 in Transient Guest Tax funds for the Mulvane Old Settler's Rodeo which will be held August 23rd and 24th. TGT funds can be requested for an event that could result in overnight stays at the Hampton Inn.

MOTION by Huntley, second by Westfall to authorize the City Administrator to approve the 2024 request from the Mulvane Rodeo Arena for Transient Guest Tax funds in the amount of \$2,000. MOTION approved unanimously.

The Kansas High School and Jr. High School Rodeo Association is requesting \$2,000 in transient guest tax funds for the State Finals being held at the Kansas Star Arena from May 21 – 26, 2024.

MOTION by Gerber, second by Leach to authorize the City Administrator to approve the 2024 request from the Kansas High School and Jr. High School Rodeo Association for transient guest tax funds in the amount of \$2,000. MOTION approved unanimously.

2. Fireworks Request for Mulvane Patriots Opening Game:

Chamber Director, Brittany Kruger, presented this item. The Chamber of Commerce would like to kick off the rebirth of the Mulvane Patriots with a seven (7) minute fireworks display. The Mulvane Patriots opening day is Friday, June 7, 2024. The cost of the fireworks is \$7,600. Twin Valley is willing to co-sponsor this event with a \$2,000 contribution, and the Chamber of Commerce is contributing \$500. The Chamber is asking the City to waive the \$1,000 permit fee and asked if the City would like to be a co-sponsor and make a contribution for the fireworks.

General Manager, David Buche, advised this is a good way to kick off the summer and there are already seventy-five rooms booked at the Kansas Star Hampton Inn. Buche also advised that the 2025 All-Star Game is scheduled to be held in Mulvane.

There was much discussion regarding the contribution. The council did not mind waiving the permit fee but had concerns about the additional \$3,800 the Chamber was asking for. Councilmember Gerber advised that similar events for the Wichita Wind Surge saw a dramatic increase in attendance and this could be very beneficial for the community. The council asked if Transient Guest Tax funds could be used and suggested the Chamber complete a Transient Guest Application.

MOTION by Huntley, second by Leeds to waive the \$1,000 fireworks permit fee for the opening day fireworks for the Mulvane Patriot's. MOTION approved unanimously.

MOTION by Huntley, second by Leach to approve a request from the Mulvane Chamber of Commerce in the amount of \$1,800 for the Mulvane Patriots opening day fireworks on Friday June 7, 2024. MOTION approved unanimously.

3. Mulvane Comprehensive Plan:

Planning and Zoning Director, Joel Pile, reviewed this item with the council. The Comprehensive Plan is Mulvane's policy document for guiding growth and development within the city over a 10-year planning period. The plan's purpose is to provide a policy framework for zoning and land use regulations, demonstrate consistency with regional and statewide goals, rules, and laws, and serve as a cohesive vision for future planning activities. An updated Comprehensive Plan and its land use goals and policies is necessary to guide development for at least the next ten years.

The Planning Commission solicited Request for Proposals (RFP) for consulting services to facilitate an update of the City's Comprehensive Plan. Three proposals were received. The Planning Commission reviewed each proposal and ranked them in order as to which consultant they believed presented the best approach to the services requested in the RFP which included:

1. Develop and initiate, with Staff and the Planning Commission, conversations about Mulvane's future specifically related to the unincorporated area between Mulvane and Derby.
2. Establish and execute a communication and information strategy so there is appropriate community/stakeholder/business involvement throughout the planning process for the Comprehensive Plan.
3. Define the role of the Planning Commission for engaging the community and receiving public input.
4. Coordinate community-wide surveys, an interactive project website, GIS maps and interactive web maps, and a social media presence.
5. Facilitate a creative and innovative public outreach and participatory process in coordination with staff to gather community input.
6. Actively engage community members and stakeholders. Including exploring opportunities to reach out to residents during non-traditional hours and days of the week.
7. Formulate and recommend an updated Comprehensive Plan with goals and policies.

The Planning Commission ranked the 3 proposals in the following order:

1. RDG Planning & Design and BHC
2. Foster Design Associated, LLC
3. PEC

The council had concerns about the cost difference in the proposals and asked for some justification on the recommendation. Planning and Zoning Director, Joel Pile, advised that the Planning Commission scored each proposal, without knowledge of the quoted price, based on the qualifications and approach in preparing the Comprehensive Plan.

MOTION by Gerber, second by Huntley to select the proposal submitted by RDG Planning & Design and BHC for comprehensive plan preparation and request an agreement be prepared and presented for City Council consideration.

MOTION approved unanimously.

4. Accept Dedications to the Plat – Emerald Valley 2nd Addition:

Planning and Zoning Director, Joel Pile, reviewed this item with the council. Evaluation of the final plat by various affected and interested parties including the Planning Commission would recommend acceptance of the public dedications associated with the Emerald Valley Estates 2nd Addition final plat.

Having reviewed the final plat for the Emerald Valley Estates 2nd Addition filed as S/D 2023-03, MOTION by Leach, second by Leeds to accept the dedications shown on the plat and authorize the Mayor to sign.

MOTION approved unanimously.

5. Services Agreement with SAM for GIS Mapping Services:

City Administrator, Austin St. John, reviewed this item with the council. The City of Mulvane is interested in creating an online database for electric, water, sanitary sewer, and storm sewer. Currently, the City has physical maps and computer files with limited scope of access. The City put out Request for Proposal for these services and received proposals from two interested companies. SAM, LLC. was the lowest priced, qualified company.

The agreement with SAM, LLC. includes gathering all existing data the City of Mulvane owns regarding the city's electric, water, sanitary sewer, and storm sewer in order to create a geodatabase. Staff, consultants, and contractors can utilize the online portal to help facilitate current and future projects.

The cost of the GIS Mapping System is \$24,400 and includes a 1-year agreement for maintaining and administering the system.

MOTION by Leeds, second by Leach to approve the agreement with SAM, LLC. with the Mayor to sign.

MOTION approved unanimously.

6. Employee Opinion Survey:

The City of Mulvane recognizes the importance of the employees that work for the city and want to ensure that they are satisfied with their job and within their department. The City of Mulvane is looking to build employee trust and get feedback to guide future policy and process changes. The City Administrator, Austin St. John, initiated a search for a consultant to perform an employee survey that can be answered anonymously. The consultant will provide recommendations for possible improvements to city policies or processes.

The City Administrator requested input from multiple cities for recommendations on consultants to develop and administer the employee survey. Out of the search process, one qualified proposal was received from Wichita State University, Public Policy, and Management Center (PPMC).

The proposal from Wichita State University PPMC includes a process for developing an employee survey that is tailored to the City of Mulvane. The process includes setting up a management team to help guide the process and focus groups of city employees to further craft the questions that go into the survey. The PPMC will administer the survey and receive all the data from the survey responses. Once the survey is completed, the PPMC will create a final report analyzing the data and provide recommendations. The cost of the proposal is \$10,395.

MOTION by Huntley, second by Westfall to approve the proposal from Wichita State University, Public Policy, and Management Center to create and administer an employee opinion survey.
MOTION approved unanimously.

7. KMU Mutual Aid Agreement and Resolution:

City Attorney, J.T. Klaus, reviewed this item with the council. After the State of Kansas experienced a number of disasters and emergency situations damaging utility infrastructure over the last several years, the Kansas Mutual Aid Program (KSMAP) has been developed by Kansas Municipal Utilities organization to provide the structure for inter-utility assistance in times of disaster or other emergencies to help bring all the pieces together to restore utility services when the necessary response outstrips the utilities' ability to respond on their own.

All members of KSMAP enter the Kansas Mutual Aid Program for Utilities (KSMAP) Program Agreement. As a member of KSMAP, the City will provide detailed information about its utility systems' equipment, materials, and personnel available to assist in the restoration and continuation of utility service for those utilities needing assistance. The provided information is included in a searchable database for other members' use. If another participating member has an emergency and needs assistance from the City, that requesting member will contact the City's utility system directly. At that time, the City will determine whether the City's utility system has the ability to offer assistance and is in no way bound to offer assistance.

If the City does offer assistance to another member, the City will bear the upfront costs of providing that assistance. However, the City will be reimbursed by the member who utilized the City's services and equipment usually no later than ninety (90) days after the City provides an itemized bill to the member utilizing services. The Agreement provides the rates of reimbursement, which are either actual cost incurred or standard rental rates.

MOTION by Leeds, second by Huntley to pass, adopt, and approve Resolution No. 2024-2 and enter into the Kansas Mutual Aid Program Agreement for Utilities.
MOTION approved unanimously.

RESOLUTION NO. 2024-2

A RESOLUTION OF THE CITY OF MULVANE, KANSAS ENTERING INTO
THE KANSAS MUTUAL AID PROGRAM AGREEMENT FOR UTILITIES.

8. City Hall Electric Upgrades:

City Clerk, Debra Parker, reviewed this item with the council. In 2012 City Hall underwent a remodel project. This included the Council Chambers, Lobby, Kitchen Area, Painting, and Carpet. At that time florescent lighting was installed throughout the building. Over the years, it has been apparent that better lighting in the building along with some minor changes would be beneficial. Suggestions for upgrades have been made by staff and the council.

Proposed electrical upgrades include LED Lighting throughout the building, addition of electrical outlets along the top edge of the council bench for easy access, converting two light switches in the conference room to 3-way, and changing out two floor outlets in offices to be flush with the floor, to avoid any trip hazards.

Three companies were contacted for proposals. Two proposals were received. Funds are available in the Capital Improvements Fund for these upgrades. It is estimated that all the upgrades will take approximately one week. The two proposals received are:

Gideon's Source of Kansas - \$11,670.00

Tracy Electric - \$15,070.00

MOTION by Leeds, second by Gerber to approve the proposal from Gideon's Source of Kansas for electric upgrades at City Hall for \$11,670.00 with funds coming from the Capital Improvements Fund.

MOTION approved unanimously.

9. Court Cost Updates and Ordinance:

Public Safety Director, Gordon Fell, reviewed this item with the council. The last change to the municipal court cost was in 2017. Judge Larry Lynn recommends that the court cost be raised from \$48.50 to \$68.50. Fell reached out to other area agencies to get a comparison for the court cost. The daily incarceration fee was also changed to the actual cost for detention facility utilized.

MOTION by Leach, second by Leeds to approve Ordinance No. 1580 to change the municipal court cost to \$68.50.

MOTION approved unanimously.

ORDINANCE NO. 1580

AN ORDINANCE OF THE CITY OF MULVANE, KANSAS AMENDING
TITLE I, CHAPTER 100, SECTION 100.240, SUBSECTION M REGARDING
COURT COSTS.

10. Harvest Point Addition:

City Attorney, J.T. Klaus, reviewed this item with the council. The City has received three amended petitions for the (1) water, (2) sanitary sewer, and (3) mass grading & detention pond improvements to serve the Harvest Point Addition. The amended petitions are necessary to properly reflect increases and decreases in anticipated costs since the original petitions were prepared. The amended petitions request the improvements be made by the City and the costs "specially assessed" against the landowners in the Subdivision benefitted.

Triplett Woolf Garretson, LLC ("Bond Counsel") has prepared a resolution amending Resolution No. 2023-5 which determined the advisability of the improvements and an amending ordinance amending Ordinance No. 1573 which authorized the construction of the improvements for the City's consideration to reflect the increased amount.

Murdock Properties, LLC must present a supplemental letter of credit in the amount of \$70,490, which supports the net increase in the amount of its petitions and names the City as beneficiary, before any construction contracts are approved. It must also present an amended Developer's Agreement to reflect the change in costs for the water, sanitary sewer, and mass grading & detention pond improvements.

Changes to the petitions are as follows:

The original water petition was:	\$526,900
The original sanitary sewer petition was:	\$480,200
The original mass grading & detention pond petition was:	<u>\$761,700</u>
	\$1,768,800

The new water petition was:	\$379,300 (a decrease of \$147,600)
The new sanitary sewer petition was:	\$692,400 (an increase of \$212,200)
The new mass grading & detention pond petition was:	<u>\$898,500</u> (an increase of \$136,800)
	\$1,970,200

The increase in the costs of the water and storm water drain improvements require a supplemental LOC in the amount of \$70,490 (or 35% of \$201,400).

General obligation bonds will be issued to pay the costs and special assessments will be levied against the benefited properties following completion and acceptance of the improvements. The City Council must formally accept the amended petitions requesting the changes in estimated costs for the improvements in the Subdivision and adopt the amending resolution and amending ordinance in order to special assess the costs of the improvements to the Addition.

MOTION by Huntley, second by Leeds to accept the three amended petitions for water, sanitary sewer, and mass grading and detention improvements for the Harvest Point Addition.
MOTION approved unanimously.

MOTION by Huntley, second by Leach to approve the amended Developer's Agreement and authorize the Mayor to sign.
MOTION approved unanimously.

MOTION by Gerber, second by Westfall to adopt Resolution No. 2024-3, amending Resolution No. 2023-5 regarding the advisability of Harvest Point Water Improvements Phase 1, Harvest Point Sewer Improvements Phase 1, and Harvest Point Mass Grading & Detention Pond Improvements Phase 1.
MOTION approved unanimously.

RESOLUTION NO. 2024-3

A RESOLUTION AMENDING RESOLUTION NO. 2023-5 OF THE CITY OF MULVANE, KANSAS.

MOTION by Leach, second by Leeds to adopt Ordinance No. 1581, amending Ordinance No. 1573 regarding the construction of the Harvest Point Water Improvements Phase 1, Harvest Point Sewer Improvements Phase 1, and Harvest Point Mass Grading & Detention Pond Improvements Phase 1.
MOTION approved unanimously.

ORDINANCE NO. 1581

AN ORDINANCE AMENDING ORDINANCE NO. 1573 OF THE CITY OF MULVANE, KANSAS.

ENGINEER

1. Review/Accept Bid for Phase 1 Harvest Point Addition and Issue Notice of Award:

On April 8, 2024, an advertisement to bid Phase 1 “Grading and Utility Improvements” was distributed to twelve (12) local infrastructure contractors. On May 1, 2024, the City received five (5) bids from the following contractors: McCullough Excavation, Nowak Construction, Dondlinger & Sons, Apex Excavating, and Mies Construction. Young reviewed the bid tabulation with the council.

City staff recommends accepting the low bid submitted by McCullough Excavation and approving a Notice of Award.

MOTION by Gerber, second by Leeds that the City accept the bid submitted by McCullough Excavation, Inc. in the amount of \$1,672,980 for “Grading and Utility Improvements” to serve Phase 1 Harvest Point Addition and authorize the issuance of a Notice of Award.

MOTION approved unanimously.

2. Project Review and Update:

Phase 2 Main “A” Sanitary Sewer – The Contractor has completed construction and the new sewer lines are in operation. A final walk-through inspection has been performed. The contractor is working on punch list items.

GIS Mapping – Acceptance of the Services Agreement with SAM for GIS Mapping Services.

Phase 1 Harvest Point Addition Infrastructure – Notice of Award was approved for McCullough Excavation. Public Works is reviewing Street Improvement design plans.

West Main Street Drainage Improvements – Bid documents are ready for advertising. Staff is coordinating work schedules.

3. Change Order – Sanitary Sewer Main “A” Phase 2:

The Sanitary Sewer Main “A” Phase 2 project included a portion of Rip Rap to be installed around culvert pipes on the south side of the BNSF Railroad near Bridge St. During construction concrete mortar was found in the areas indicated for the Rip Rap to be installed. City Staff decided to remove this work from the project. The project also called to plug and abandon a portion of an existing 12” sanitary sewer. City Staff requested the line not be abandoned until the next phase of the Main “A” Improvements. A change order removing these items from the project resulted in a decrease of \$22,440.00.

MOTION by Huntley, second by Westfall that the City approve Change Order No. 1 in the amount of \$22,440.00 credit with Apex Excavating, LLC and authorize the City Administrator to sign. MOTION approved unanimously.

MULVANE LAND BANK

MOTION by Huntley, second by Gerber to recess the City Council Meeting and convene as the Mulvane Land Bank.

MOTION approved unanimously.

MOTION by Gerber, second by Leeds to approve the April 15, 2024, Land Bank Trustee meeting minutes.

MOTION approved unanimously.

The City Attorney, J.T. Klaus, explained the Notice of Agreement and Right of First Refusal to the Board. Pursuant to the Deed, the Land Bank was provided a Right of First Refusal with respect to the Property if at any time the owner wished to sell, lease, or transfer their interest in the Property. The Land Bank will need to provide notice of its intent to exercise its right to purchase the Property or if the Land Bank does not desire to exercise its right, it may consent to the Proposed Transfer, provided the Land Banks's Right of First Refusal remains intact for all subsequent transfers of the Property. It was noted that the new owners will need to sign corrected documents.

MOTION by Huntley, second by Leeds to approve the Notice of Agreement and Right of First Refusal for 209 W. Main with corrections by the City Attorney.

MOTION approved unanimously.

MOTION by Gerber, second by Huntley to approve the payment of \$106.00 to the Sumner County Register of Deeds to record the Notice of Agreement and Right of First Refusal for 209 W. Main.

MOTION approved unanimously.

MOTION by Gerber, second by Leach to approve the Notice of Agreement and Right of First Refusal for 201 W. Main with corrections by the City Attorney.

MOTION approved unanimously.

MOTION by Gerber, second by Huntley to approve the payment of \$106.00 to the Sumner County Register of Deeds to record the Notice of Agreement and Right of First Refusal for 201 W. Main.

MOTION approved unanimously.

MOTION by Huntley, second by Gerber to adjourn the meeting of the Mulvane Land Bank Board of Trustees and reconvene as the Mulvane City Council.

MOTION approved unanimously.

CITY STAFF

City Clerk:

1. Professional Municipal Clerks Week:

The week of May 5 – 11, 2024 was Professional Municipal Clerks Week. Kelly Arnold, Sedgwick County Clerk requested the Board of County Commissioners adopt a Proclamation at their May 8th meeting, declaring Professional Municipal Clerks Week. They requested a photo of City Clerk's in Sedgwick Co. to incorporate in their video presentation at the meeting. Participating clerks received a signed proclamation.

2. Memorial Donation:

The City made a memorial donation for Diane Paul. Diane had served on the Planning Commission since 2008.

City Administrator:

1. Financial Report:

Review of financial report for April.

City Attorney:

1. PMIB Loan Update:

City Attorney, J. T. Klaus, reminded the council that in December of last year when the County notified us that the January 2024 tax distribution was being withheld and we were going to have to pay back the money, the council passed a resolution authorizing a PMIB Loan. At that time, the documents also included authorization of a PMIB loan for the amount being withheld from the City's June 2024 tax distribution. Klaus will prepare documents in June for the Mayor to sign for the PMIB loan.

2. Quad Co. Manor Loan Payoff:

The USDA has approved the loan payoff for Quad County without any further restrictions. Notices have been mailed to all residents at Quad Co. and a 60-day notice will be posted. We have been cleared to pay off the loan between July 8 to November 8. An updated real estate purchase agreement will be prepared with the new dates and updates to the legal description. The existing tenants will continue to live there, and their existing lease will be honored.

3. Executive Session:

City Attorney, J.T. Klaus, requested an executive session for a period of ten (10) minutes to discuss matters deemed privileged in the attorney-client relationship.

MOTION by Huntley, second by Westfall to recess this meeting to an Executive Session to discuss matters deemed privileged in the attorney-client relationship pursuant to K.S.A. 75-4319(b)(2) for the purpose of consultation with the City Attorney for a period of ten (10) minutes and to reconvene in open session at approximately 8:25 p.m. to include the Mayor, City Council, City Administrator, and the City Attorney.

MOTION approved unanimously at 8:15 p.m.

MOTION by Huntley, second by Gerber to reconvene the City Council meeting.

MOTION approved unanimously at 8:26 p.m.

Mayor Allen advised that no decisions were made during the Executive Session.

CONSENT AGENDA ITEMS:

MOTION by Gerber, second by Huntley to approve consent agenda items 1-7.

1. Payroll Dated 4/26/24 - \$245,777.82
2. Payroll Dated 5/10/24 – 240,232.19
3. City Utility Bills - \$20,400.34
4. Warrant Register for April - \$1,674,179.05
5. Purchase of Transforms from Stanion - \$119,995.58
6. Purchase of Sodium Hydroxide from Brenntag - \$19,000
7. Pay Application #3 – Phase 2 “Main A” – Apex - \$412,544.63

MOTION approved unanimously.

ANNOUNCEMENTS, MEETINGS, AND NEXT AGENDA ITEMS:

No Workshop for May.

Next City Council Meeting – Monday, June 3, 2024 – 6:00 p.m.

ADJOURNMENT:

MOTION by Leach, second by Huntley to adjourn the regular meeting of the Mulvane City Council.

MOTION approved unanimously at 8:27 p.m.

Minutes by:

Debra M. Parker, City Clerk

**MULVANE CITY COUNCIL MEETING
JUNE 3, 2024**

TO: Mayor & Mulvane City Council Members
FROM: Mulvane FFA and Sizz Boom Fireworks
DATE: May 21, 2024
RE: REQUEST FOR REDUCTION OF THE \$6,000.00 FIREWORKS STAND FEE

The Mulvane FFA is once again seeking to co-host the fireworks stand behind Care and Share in the old Branine Chevrolet parking lot to help raise money for our organization. Over the six years we have been a chapter, our membership has grown from 20 members to 60. We are always looking for ways to raise a substantial amount of money by actually working for it, rather than asking local businesses and the community to donate to us several times a year.

The money raised from the fireworks tent will be used for the following:

- FFA chapter expenses such as supplies, scantrons, food for meetings, and district dues
- FFA officer expenses for Chapter Leadership Camp this summer in Concordia
- Funds to offset costs of having animals at the high school specifically our chicken coop for feed, shavings and treats
- Funds to offset travel expenses (food, fuel and hotel rooms) to district and state career development events
- To build up funds to attend state convention and national convention in 2025

The Mulvane FFA and Sizz Boom Fireworks is asking the Mulvane City Council to:
1. Reduce the \$6,000.00 fireworks stand permit fee to sell fireworks.

Thank you for your consideration and support.

Kendra Banzet
Mulvane FFA Advisor

Suggested council motions:

Motion to reduce the \$6,000.00 city fireworks stand permit fee for Mulvane FFA and Sizz Boom Fireworks down to \$3,000.00.

June 3, 2024
City Council Meeting

TO: Mayor and City Council
FROM: City Administrator
RE: Transient Guest Tax Application – Mulvane Chamber of Commerce
ACTION: **Review, discuss and authorize the distribution of TGT funds**

Background:

In 2008, the governing body of the City of Mulvane, Kansas passed Charter Ordinance No. 26 which established a 5% Transient Guest Tax (“TGT”).

In 2011, the City Council adopted a policy that defines how the Transient Guest Tax shall be used and disbursed. As required by State law, the policy specifies tax proceeds shall primarily be spent on convention and tourism promotion primarily on activities and organizations which encourage increased lodging facility occupancy (i.e., stays at the Hampton Inn).

In April 2022, the City Council amended the “Transient Guest Tax” Resolution. The amendment increased the Transient Guest Tax from 5% to 8% of gross receipts. The amendment restated the city’s intent to grant priority to request funds for convention and tourism promotion to the Kansas Star for the first 5% of annual gross receipts. This priority will remain in effect until use of the Transient Guest Tax Funds by the Kansas Star reaches \$3.8 million. To date, the Kansas Star has received \$2,267,000.00 of Transient Guest Tax for promotion and support of conventions and tourism.

Fund Application Process:

According to City policy, applicants must apply to the City (on forms obtained from the City Administrator) for events or activities which meet the statutory requirements of K.S.A. 12-1692 *et seq.* The City Administrator approves the request and then places it on the City Council agenda. The completed Program/Event Application is attached.

Financial Considerations:

Since the TGT has been increased to 8%, a partial amount of the difference between 5% and 8% collected is used to provide funding assistance for qualifying events or activities.

Legal Considerations:

As per the City Attorney.

Recommendation:

Motion to authorize the City Administrator to approve the 2024 request from The Mulvane Chamber of Commerce for Transient Guest Tax funds in the amount of \$2000.00.



In accordance with Resolution No. 2011-9 of the City of Mulvane, Kansas (the “City”), the undersigned (“Applicant”) hereby requests a grant for the following described program or event and certifies that said program or event will likely result in increased lodging facility occupancy within the City. Grant is based on availability of funds.

- Limit request to no more than \$2,000.00.
- Request must include a \$1.00 to \$1.00 match.
- One application per calendar year per event:
- The funds must be expended in the 2024 calendar year.
- Class reunions will not be funded.

Brief Description of Program/Event: Community Fireworks Celebration after the Mulvane Patriots Opening Game on Friday, June 7, 2024. The fireworks show will be the perfect way to kick off summer fun and welcome back the Mulvane Patriots.

Date and Time of Program/Event: Friday, June 7, 2024 at 10:15/10:30 PM

Amount of Grant Requested: \$2000.00

Brief Description explaining why Program/Event could result in overnight stays: 75 rooms have already been booked at the Hampton Inn for the Mulvane Patriots Season Opener. With the fireworks show afterwards, we expect a huge turnout for our city.

Description of Program/Event Costs and Other Sources of Funds, if any: Total cost of fireworks show is \$6300. The Chamber is contributing \$500, Twin Valley is contributing \$2,000 and the city is providing \$1800.

Submit a copy of the total program/event budget in a separate file.

Submitted this 22 day of May, 2024.

APPLICANT:

By Mulvane Chamber of Commerce

Authorized Requestor (Printed Name) Brittany Kruger

Title Executive Director

Mailing address and contact information for applicant:

Mailing Address: 104 Prather Mulvane, KS 67110

Phone # : 316-777-4850

Email: mulvanechamberdirector@gmail.com

[For City of Mulvane Use Only]

Date Request Received: _____

The City Administrator hereby certifies his personal belief the request meets the criteria of Charter Ordinance No. 26, for programs or events which could result in increased tourism and possible overnight stays in the City.

City Administrator

☐ Yes ☐ No
[Initial One]

I believe this request qualifies for consideration under the written policy of the City.

Community Firework Celebration

Friday, June 7, 2024 at 10:15 PM

Revenue

Source	Amount (\$)
Twin Valley	\$2000.00
Mulvane Chamber of Commerce	\$500.00
City of Mulvane	\$1800.00
Transient Guest Tax Grant	\$2000.00
Total Revenue	\$6300.00

Expenses

Category	Amount (\$)
Expenses	
- Fireworks	\$5800.00
- Chamber Banner/Perks	\$500.00
Total Expenses	\$6300.00

Summary

Category	Amount (\$)
Total Revenue	\$6300.00
Total Expenses	\$6300.00
Net Income (Loss)	0

Prepared By: Brittany Kruger

Date: May 23, 2024

FORVIS Report to the Mayor, City Council, and Management

City of Mulvane, Kansas

Results of the 2022 Financial Statement Audit,
Including Required Communications

December 31, 2022

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended December 31, 2022• Conducted in accordance with our contract dated January 23, 2023
Our Responsibilities	<p>FORVIS is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and the Kansas Municipal Audit and Accounting Guide (KMAAG).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide (KMAAG) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.</p>
Extent of Our Communication	<p>In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.</p>
Independence	<p>The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.</p>



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Matter	Discussion
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none"> • Mayor, City Council, and Management • Others within the City

Other Information Accompanying the Audited Financial Statements

The audited financial statements are included in the City's Annual Comprehensive Financial Report. Management, or those charged with governance, is responsible for preparing the annual report.

We were not engaged to audit the information contained in the introductory and statistical sections, and as a result, our opinions do not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
 - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
 - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in *Note 1* of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- No matters are reportable



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Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Pensions and other postemployment benefits
- Depreciable lives of capital assets

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Net pension liabilities
- Other postemployment benefit liability
- Commitments and Contingencies

Our Judgment About the Quality of the City's Accounting Principles

During the course of the audit, we made the following observations regarding the City's application of accounting principles:

- Consideration of new accounting pronouncements

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.



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Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- Accounts receivable, deferred revenue, sales to customers and taxes
- Accounts payable and utilities expense
- Capital assets and depreciation expense
- Pension and other postemployment benefit liabilities and expenses.
- Bonds payable and temporary notes
- Interfund transfers
- Compensated absences
- Accrued salaries
- Fund balance

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are included as an attachment to this communication.

While these uncorrected misstatements were deemed to be immaterial to the current-period financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Other Required Communications

Significant Issues Discussed with Management

During the Audit Process

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- Consideration of new accounting standards

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)



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Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the City of Mulvane, Kansas of and for the year ended December 31, 2022, in accordance with GAAS and the Kansas Municipal Audit and Accounting Guide (KMAAG), we considered the City's internal control over financial reporting (internal control).

This consideration served as a basis for designing audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statements.

However, this consideration was **not** for the purpose of expressing an opinion on the effectiveness of the City's internal control.

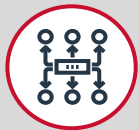
Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Categorizing Deficiencies by Severity

Deficiency

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.



Significant Deficiency

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatements of the City's financial statements will not be prevented or detected and corrected on a timely basis.



Identified Deficiencies

We identified certain deficiencies in internal control that we consider to be material weaknesses .

Material Weaknesses

- Correction of Errors
 - During the preparation of the Annual Comprehensive Financial Report (ACFR), we noted three funds that required a restatement for a correction of an error. We noted the 2021 ACFR was prepared primarily by the previous auditor with little review or input from the City's Finance Team. During the preparation of the 2022 ACFR, we proposed a number of journal entries to properly report the financial statements in accordance with GAAP. We recommend the City's Finance Team obtaining training for financial reporting to allow them to provide more input in the preparation of the ACFR and provide a better foundation for reviewing the ACFR.



Deficiencies

Cash Outflows Cycle

The Finance Director and Accounts Payable Clerk have incompatible duties within the cash outflow cycle. The Finance Director has a variety of recording and monitoring duties and has back-up duties that could provide access to cash. The Accounts Payable Clerk has access and recording duties. We recommend the City consider separating the access and recording duties between two positions.

We understand oversight procedures are in place. All requisitions are approved by the City Administrator and all checks require two signatures. We recommend management continue to monitor these oversight procedures and assigned duties to ensure continuing effectiveness.

Cash Inflows Cycle

The Finance Director have incompatible duties within the cash inflows cycle. The Finance Director has a variety of recording and monitoring duties and has back-up duties that could provide access to cash. We recommend the City consider eliminating the access duties for this position.

Payroll Cycle

The City Clerk has the ability to add employees to payroll master files, make computer entries to generate payroll payments, edit payroll data after initial input, and change computer master files affecting employee payroll information and electronic fund transfers. The Deputy City Clerk serves as the back-up to these positions.

We understand oversight procedures are in place. Department Heads approve hours prior to input. The Finance Director reconciles and reviews payroll related accounts. Payroll reports are approved the City Council. We recommend management continue to monitor these oversight procedures and assigned duties to ensure continuing effectiveness.

Other Financial Reporting Matters

Although not considered material weaknesses, significant deficiencies, or deficiencies in internal control over financial reporting, we also observed other matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist.

However, these other matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures.

We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

Accounting Pronouncements – Not Yet Adopted

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB 94)

GASB 94 establishes the definitions of public private and public-public partnership arrangements (PPPs) and availability payment arrangements (APAs). The statement also provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. GASB 94 is effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96)

GASB 96 provides guidance on governments that are utilizing more cloud-based solutions for their information technology (IT) needs, and paying for the use of third-parties' IT software on a subscription basis. The accounting and financial reporting for what GASB refers to as subscription-based information technology arrangements (SBITAs) has been inconsistent because of a lack of authoritative guidance. The standard is effective for reporting periods after June 15, 2022, and all reporting periods thereafter. The statement will be applied retroactively, using the facts and circumstances that exist at the beginning of the fiscal year of implementation.

GASB Statement No. 99, *Omnibus 2022* (GASB 99)

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this statement are effective at various dates based on topics addressed.

GASB Statement 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62* (GASB 100)

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for fiscal years beginning after June 15, 2023, which is the fiscal year beginning January 1, 2024.

GASB Statement No. 101, *Compensated Absences* (GASB 101)

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, which is the fiscal year beginning January 1, 2024.



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Attachments

Management Representation Letter

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements

The details of uncorrected misstatements identified as a result of our engagement are included herein.



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Representation of:

City of Mulvane
211 North 2nd
Mulvane, Kansas 67110

Provided to:

FORVIS, LLP

Certified Public Accountants
1551 N Waterfront Parkway, Suite 300
Wichita, Kansas 67206

The undersigned ("We") are providing this letter in connection with FORVIS' audit of our financial statements as of and for the year ended December 31, 2022.

Our representations are current and effective as of the date of FORVIS' report: May 17, 2024.

Our engagement with FORVIS is based on our contract for services dated: January 23, 2023.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to FORVIS' report in conformity with accounting principles generally accepted in the United States of America. We understand that you will not express an unmodified opinion on the financial statements of aggregate discretely presented component units because at our request the financial statements of the Mulvane Housing Authority have not been audited and are part of the City's basic financial statements.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

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.

Confirmation of Matters Specific to the Subject Matter of FORVIS' Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.

City of Mulvane
Page 2

3. 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 financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of governing body meetings held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the governing body, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have responded fully and truthfully to all your inquiries.

Misappropriation, Misstatements, & Fraud

5. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
6. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, other regulators, citizens, suppliers, or others.
8. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

9. We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the entity's financial statements. Further, management and governance are solely responsible for all aspects of managing the entity, including questioning the quality and valuation of investments and other assets; evaluating assumptions regarding defined benefit pension plan obligations, reviewing allowances for uncollectible amounts; evaluating capital needs and liquidity plans; etc.

Related Parties

10. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

11. We understand that the term related party refers to:

- Affiliates.
- Trusts for the benefits of employees, such as pension trusts that are managed by or under the trusteeship of management.
- City Council members of their immediate families.
- Management and members of their immediate families.
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings, & Regulations

12. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.
13. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
14. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.

City of Mulvane
Page 4

15. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
16. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Nonattest Services

17. You have provided nonattest services, including the following, during the period of this engagement:
 - Preparing a draft of the financial statements and related notes and supplementary information.
 - Maintenance of depreciation schedules.
 - Preparing entries to convert from modified accrual to full accrual basis statements.
18. With respect to these services:
 - a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.
 - e. We have established and maintained internal controls, including monitoring ongoing activities.
 - f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

19. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
20. The entity has restated the beginning Fund Balance/Net Position in the 2022 financial statements to conform with accounting principles generally accepted in the United States of America. Management has provided you with all relevant information regarding the restatement. We are not aware of any other known matters that required correction in the financial statements.

21. With regard to supplementary information:

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
- b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
- c. The methods of measurement and presentation of the supplementary information are unchanged 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.
- d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- e. We understand that consolidating supplementary information is for purposes of additional analysis of the financial statements rather than to present the financial position and results of operations of each of the individual companies.

22. With regard to other information that is presented in the form of our annual comprehensive financial report (ACFR):

- a. We confirm that the ACFR comprise the annual report for the entity.
- b. We have reviewed and approved the final draft of the ACFR.

Transactions, Records, & Adjustments

23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have everything we need to keep our books and records.
25. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.
26. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
27. We believe the effects of the uncorrected financial statement misstatements and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Governmental Accounting & Disclosure Matters

28. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
29. With regard to deposit and investment activities:
 - a. All deposit, and investment transactions have been made in accordance with legal and contractual requirements.

City of Mulvane
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- b. Investments are properly valued.
 - c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
- 30. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
- 32. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 34. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
- 35. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
- 36. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements other than those that have been disclosed in the notes to the financial statements.
- 37. The entity's ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.
- 38. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, pension, and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

City of Mulvane
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39. With regard to pension and other postretirement benefits (OPEB):
- a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We have provided you with the entity's most current pension and OPEB plan instrument for the audit period, including all plan amendments.
 - c. The participant data provided to you related to pension and OPEB plans are true copies of the data submitted or electronically transmitted to the plan's actuary.
 - d. The participant data that we provided the plan's actuary for the purposes of determining the actuarial present value of accumulated plan benefits and other actuarially determined amounts in the financial statements were complete.

General Government Matters

40. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
41. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an Amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
42. 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.
43. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
44. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.
45. We have exercised due care in the preparation of the introductory and statistical sections included in our annual comprehensive financial report (ACFR) and are not aware of any information contained therein that is inconsistent with the information contained in our basic financial statements.

Accounting & Disclosure

46. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements, or other arrangements (either written or oral) that are in place.

47. Except as reflected in the financial statements, there are no:

- a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, or fund balance.
- b. Material transactions omitted or improperly recorded in the financial records.
- c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
- d. Events occurring subsequent to the balance sheet/statement of net position date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
- e. Agreements to purchase assets previously sold.
- f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
- g. Guarantees, whether written or oral, under which the entity is contingently liable.
- h. Known or anticipated asset retirement obligations.

48. Except as disclosed in the financial statements, the entity has:

- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
- b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

49. We agree with the findings of specialists in evaluating the valuation of the pension and OPEB plans and have adequately considered the qualification of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Revenue, Accounts Receivable, & Inventory

50. Adequate provisions and allowances have been accrued for any material losses from:

- a. Uncollectible receivables.
- b. Sales commitments, including those unable to be fulfilled.
- c. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

51. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
52. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that “near term” means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of revenues, available sources of supply, or markets, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

53. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management’s intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
 - c. The significant assumptions appropriately reflect market participant assumptions.
 - d. The disclosures related to fair values are complete, adequate, and in conformity with accounting principles generally accepted in the United States of America.
 - e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Tax-Exempt Bonds

54. Tax-exempt bonds issued have retained their tax-exempt status.
55. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

GASB Statement 87, *Leases*

56. In connection with the adoption of GASB Statement No. 87, *Leases* (GASB 87), we represent the following:
- a. We have identified a complete population of potential leases as of the implementation date and noted no material leases to be recorded.

City of Mulvane
Page 10

- b. We have adequate controls in place to prevent and/or detect errors in lease assets and liabilities on a recurring basis.

DocuSigned by:

Debbie Parker

Debbie Parker, City Clerk
dparker@mulvane.us

DocuSigned by:

Rachael Blackwell

Rachael Blackwell, Finance Director
rblackwell@mulvane.us

City of Mulvane
Period Ending: December 31, 2022
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	29,364,662		29,364,662	
Non-Current Assets & Deferred Outflows	28,070,233		28,070,233	
Current Liabilities	(5,204,242)	(40,350)	(5,244,592)	0.78%
Non-Current Liabilities & Deferred Inflows	(30,880,245)		(30,880,245)	
Current Ratio			5.60	
Total Assets & Deferred Outflows	57,434,895		57,434,895	
Total Liabilities & Deferred Inflows	(36,084,487)	(40,350)	(36,124,837)	0.11%
Total Net Position	(21,350,408)	40,350	(21,310,058)	-0.19%
General Revenues & Transfers	(8,440,830)		(8,440,830)	
Net Program Revenues/ Expenses	9,431,004	40,350	9,471,354	0.43%
Change in Net Position	990,174	40,350	1,030,524	4.08%

Client: City of Mulvane
Period Ending: December 31, 2022

Governmental Activities (Government-Wide Statements)
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows		General Revenues & Transfers		Revenues/ Expenses	Net Position	Net Effect on Following Year		
Description	Financial Statement Line Item		Current	Noncurrent	Current	Noncurrent	DR	CR	DR	CR	Change in Net Position	Net Position	
			DR	CR	DR	CR					DR	CR	DR
To record accrual of healthcare			F	0	0	(40,350)	0	0	40,350	0	(40,350)	40,350	
	Expenses								40,350		(40,350)		
	Accounts payable				(40,350)							40,350	
	Net Position												
				0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	
Total passed adjustments				0	0	(40,350)	0	0	40,350	0	(40,350)	40,350	
										Impact on Change in Net Position	40,350		
										Impact on Net Position	40,350		

City of Mulvane**Period Ending: December 31, 2022****ATTACHMENT**

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

General Fund**QUANTITATIVE ANALYSIS**

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	7,975,734		7,975,734	
Total Liabilities & Deferred Inflows	(3,214,249)	(40,350)	(3,254,599)	1.26%
Total Fund Balance	(4,761,485)	40,350	(4,721,135)	-0.85%
Revenues	(6,115,267)		(6,115,267)	
Expenditures	5,625,866	40,350	5,666,216	0.72%
Change in Fund Balance	(489,401)	40,350	(449,051)	-8.24%

40

City of Mulvane**Period Ending: December 31, 2022****ATTACHMENT**

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Water System**QUANTITATIVE ANALYSIS**

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	1,528,687	9,357	1,538,044	0.61%
Non-Current Assets & Deferred Outflows	11,325,876	12,676	11,338,552	0.11%
Current Liabilities	(117,705)		(117,705)	
Non-Current Liabilities & Deferred Inflows	(325,390)	(22,033)	(347,423)	6.77%
Current Ratio	12.987		13.067	0.62%
Total Assets & Deferred Outflows	12,854,563	22,033	12,876,596	0.17%
Total Liabilities & Deferred Inflows	(443,095)	(22,033)	(465,128)	4.97%
Total Net Position	(12,411,468)		(12,411,468)	
Operating Revenues	(1,136,331)		(1,136,331)	
Operating Expenses	1,340,891		1,340,891	
Nonoperating (Revenues) Exp	28,715		28,715	
Change in Net Position	233,275		233,275	

Misstatements within Notes to the Financial Statements

1 1 Lessor Disclosures

Client: City of Mulvane
Period Ending: December 31, 2022

Water System
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Assets & Deferred Outflows				Liabilities & Deferred Inflows				Operating Revenues				Operating Expenses				Nonoperating (Revenues) Exp				Net Position				Net Effect on Following Year			
		Factual (F), Judgmental (J) or Projected (P)	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Current	Noncurrent	Change in Net Position	Current	Noncurrent	Current	Noncurrent		
Description	Financial Statement Line Item		DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)	DR - (CR)			
To lessor receivable under GASB 87	F		9,357	12,676		0		(22,033)			0		0		0		0		0		0		0		0				
	Lessor receivable		9,357	12,676																				0		0			
	Deferred inflows of Resources							(22,033)																					
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Client: City of Mulvane

Period Ending: December 31, 2022

Instructions: *List uncorrected and omitted disclosures below.*

1	Lessor Disclosures	Omitted	22,033 - value of Lessor receivable \$9,600 received annually.	Accounts receivable and DloR
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City of Mulvane

Independent Auditor's Report and Financial Statements

December 31, 2022

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May 17, 2024

To the Citizens of the City of Mulvane, Kansas

The Annual Comprehensive Financial Report of the City of Mulvane, Kansas for the year ended December 31, 2022, is respectfully submitted herewith. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. City staff believes the data as presented is accurate in all respects and that the information is profiled in a manner designed to fairly set forth the financial position and results of operations of the City and the component units measured by the financial activity of its various funds. All disclosures necessary to empower the reader to gain an understanding of the City's financial activities have been included.

Financial Information

City staff is responsible for managing, establishing, and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The control system must ensure that adequate accounting data is compiled to allow for the presentation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurances recognizes that (1) the cost of a control system should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgment by management.

All internal control evaluations occur within this framework. City staff believes that the City's internal accounting controls adequately safeguard assets and provide reasonable assurances of proper recording of financial transactions.

Expenditures are authorized by a budget approved by the City Council as required by State statute. City staff and Council continually review and approve all deviations from budget authorizations. The Kansas cash basis and budget laws require (1) cash is on hand before expenditure is authorized, (2) that all expenditures be budgeted (unless specifically exempted), and (3) that the budget not exceed anticipated revenues including, carry forward balances.

Financial Policies & Planning

The City has financial policies and practices in place that have had a significant impact on the current period's financial statements. The City has an "Authorized Municipal Investments" policy that complies with the Kansas statutes that limits where a city can invest idle funds and in what financial instruments those funds can be invested. In addition, the City follows GFOA recommendations that general-purpose governments maintain unrestricted fund balances in the General Fund of no less than 5% of regular General Fund operating revenues or no less than one month of regular General Fund operating fund expenditures. The City Council's policy is to maintain an unrestricted fund balance of no less than three months General Fund operating expenditures and transfers.

In establishing a policy to govern the level of unrestricted fund balance in funds, the City Council has considered a variety of factors, including:

The predictability of its revenues and the volatility of its expenditures (*i.e.* higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile).

The availability of resources in other funds as well as the potential drain upon General Fund resources from other funds (*i.e.* the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund, just as deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the General Fund).

Liquidity (*i.e.*, a disparity between when financial resources become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).

Designations (*i.e.*, City may wish to maintain higher levels of uncommitted fund balance to compensate for any portion of unreserved fund balance already committed for a specific purpose).

An indicator of the positive impact of these financial policies and practices is that the City has been given an AA-rating by Standard and Poor on the City's 2022 A and 2022 B, General Obligation Bond issue.

The Reporting Entity and Its Services

The City provides a full range of municipal services to our citizens and the surrounding community. These include police, library, and recreation services. The City has nineteen well equipped parks including a sports complex and stocked fishing lake. The City also has a community center as well as a new police station. Fire protection and ambulance services cover the City and rural areas surrounding Mulvane. The City provides planning and zoning services and regulates building through permits and inspections not only within the City limits, but also within a three-mile radius of Mulvane through what is termed as extra territorial jurisdiction.

Enterprise operations of the City include electric, water and wastewater services. The financial reporting entity consists of the primary government and its component units, the Mulvane Public Building Commission, Mulvane Housing Authority, Mulvane Land Bank, and the Mulvane Public Library.

The Report

This Annual Comprehensive Financial Report has been prepared in compliance with the accounting principles established by the Governmental Accounting Standards Board and follows the guidelines of Governmental Accounting, Auditing and Financial Reporting.

The financial reporting entity (the government) includes all funds of the primary government (*i.e.*, the City of Mulvane as legally defined) as well as all its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, activities of the Mulvane Public Building Commission are reported as a special revenue fund of the primary government. Discretely presented component units are reported in a separate column in the financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position and results of operations from those of the primary government. The Mulvane Public Library, the Mulvane Land Bank and the Mulvane Housing Authority are reported as discretely presented component units.

Generally accepted accounting principles require that management provide a narrative introduction overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Mulvane's MD&A can be found immediately following the report of the independent auditors.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to the City of Mulvane, Kansas for its Annual Comprehensive Financial Report for the year ended December 31, 2020.

A governmental unit must publish a comprehensive financial report that is well organized. The contents of that financial report should conform to Certificate program standards to be considered for the GFOA award. These reports must satisfy both generally accepted accounting principles and applicable legal requirements.

Economic Outlook

Mulvane is included in the Wichita Metropolitan Area.

The Wichita labor market is showing promising growth in employment and a decrease in unemployment in the coming years.

The production sector is expected to experience a steady increase in employment over the next two years, with an estimated growth rate of 2.2% in 2023 and 1.6% in 2024. The growth is driven by the rebound in aerospace and continued manufacturing expansions. The trade sector is also projected to see a slight increase in employment, with a growth rate of 0.6% in 2023 and 0.5% in 2024. As employment continues to increase and wages are expected to inch up faster than inflation, consumption is expected to help drive the retail side of the trade sector.

The services sector, which makes up Wichita's most significant share of employment, is also projected to see modest growth in 2023 and 2024. Professional and business services are expected to increase by 0.4% and 0.7%, respectively, while education and health services are projected to grow by 0.4% and 0.8%. The leisure and hospitality sector is expected to see the largest growth rate in employment, with a projected increase of 0.7% in 2023 and 1.5% in 2024.

The government sector is also expected to see employment growth, with an estimated increase of 1.1% in 2023 and a total of 43,424 jobs by 2024.

"The Wichita labor market is showing promising signs of growth, with increasing employment rates and a decline in unemployment," said Jeremy Hill, the Director of CEDBR. "The manufacturing sector is leading the way as firms continue to invest in keeping up with growing demand. We expect continued growth in the coming years, which is great news for the Wichita economy."

The Wichita labor market is expected to continue its positive trajectory in 2023 and 2024. The unemployment rate is projected to drop to 3.2% in 2023 and 2.6% in 2024, down from 4.6% in 2021. This decrease is due to an estimated increase in employment, which is expected to reach 312,886 in 2023 and 316,586 in 2024.

**Wichita State University – Center for Economic Development and Business Research*

Construction Activity

In 2022, 362 building permits were issued, an increase of 18 permits issued in 2021. Permit numbers include all construction activity, commercial, residential, additions, remodel, and new construction.

The total permit valuation for new construction was \$23.6 million.

Long-term Financial Planning

The City continues to look forward in meeting our long-term financial and operating needs. Each year the City develops a five-year capital improvements plan to plan and budget for those needs. The City is currently planning to purchase two new patrol vehicles, new fire bunker gear in the year of 2023. In 2023 the City also has planned to do mobile computer upgrades for the police department. The City will also be upgrading the radios for the Fire, EMS, and Police Department. The City's public works department has plans to upgrade several of the City's public parks and purchase new mowers over the next five years. Plans are in place for a "splash pad" water park in 2023. The City is also currently in a multiphase sewer project, Sewer Main A, replacing the large portion of the City's sewer main. The increasing costs of retirement and medical benefits are also of concern and are being monitored closely by City staff. In 2017 the City established the Mulvane Land Bank to help with the revitalization of the downtown area. The Mulvane Land Bank has sold all of the properties. As the City continues to grow, we must continually evaluate opportunities to be more efficient and effective in our efforts to serve our community.

Financial Picture

The assessed valuation of Mulvane increased in 2022 from \$93.3 million to \$94.3 million. The Ad Valorem tax revenue collected in 2022 was \$3,454,678 compared to 2021 which was \$4,308,574. The mill levy stayed the same from 2021 to 2022 at 46.59.

Independent Audit

State statutes require an annual audit of the books of accounts, financial records, and transactions of all administrative departments of the City by an independent certified public accountant appointed by the City Council. To meet this requirement, FORVIS, LLP was retained, and their opinion is included in the Financial Section of this report.

Acknowledgements

The preparation of this report could not be accomplished without the efficient and dedicated services of the employees in several City departments. They also contributed information to this report that makes it truly a cooperative, team effort.

Respectfully submitted,

Rachael Blackwell

Independent Auditor's Report

The Honorable Mayor and City Council
City of Mulvane, Kansas

Report on the Audit of the Financial Statements

Unmodified and Disclaimer of Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information; and were engaged to audit the aggregate discretely presented component units, of the City of Mulvane, Kansas (City), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

We do not express an opinion on the financial statements of the accompanying financial statements of the aggregate discretely presented component units of the City. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units.

Unmodified Opinions on Governmental Activities, Business-type Activities, Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison information for the general fund and employee benefits fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

The financial statements of the Mulvane Housing Authority have not been audited, and we were not engaged to audit the Mulvane Housing Authority's financial statements as part of our audit of the City's basic financial statements. Mulvane Housing Authority's financial activities are included in the City's basic financial statements as a part of the aggregate discretely presented component units and represent 18.9%, 7.7%, and 9.4% of the assets, net position, and revenues, respectively, of the City's aggregate discretely presented component units.

Basis for Unmodified Opinions

We conducted our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining funds information in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide (KMAAG). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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 audit opinions.

Emphasis of Matter

The 2021 financial statements, before they were restated for the matter discussed in *Note 12*, were audited by other auditors, and their report thereon, dated December 30, 2022, expressed unmodified and qualified opinions. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Auditor's Responsibilities for the Audit of the Aggregate Discretely Presented Component Units

Our responsibility is to conduct an audit of the City's financial statements in accordance with GAAS and KMAAG and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit.

Auditor's Responsibilities for the Audit of Governmental Activities, the Business-type Activities, Each Major Fund, and the Aggregate Remaining Fund Information

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 and KMAAG 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 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and KMAAG, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City's 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 internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund schedules and budgetary comparison schedules, as listed in the accompanying table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS and KMAAG. In our opinion, the identify accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

FORVIS, LLP

**Wichita, Kansas
May 17, 2024**

Introduction

As management of the City of Mulvane, Kansas, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in the City's basic financial statements, which immediately follow this section, and in our letter of transmittal in the preceding Introductory Section.

Financial Highlights

- The total assets and deferred outflows of resources of the City for its governmental and business-type activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$60.2 million. Of this amount, \$30.9 million is the net investment in capital assets, and \$17.4 million is for restricted uses, leaving \$11.9 million unrestricted.
- The City's total net position decreased by \$1.1 million during the current fiscal year. The net position of the City's business-type activities decreased by \$139 thousand and the governmental activities net position decreased by \$990 thousand.
- At the end of the current fiscal year, the fund balance for the General Fund was \$4.8 million or 85% of the total General Fund expenditures and transfers out incurred in the current fiscal year.

Overview of the Financial Statements

This annual comprehensive report consists of three sections - Introductory Section, Financial Section (which includes management's discussion and analysis, the basic financial statements, and notes to the financial statements), and Statistical Section. This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

Government-wide financial statements - The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the City's assets and deferred outflows, and liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for certain items that will only result in cash flows in the future fiscal periods (e.g., earned but not used, such as compensated absences).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include public safety (police, fire, and emergency medical services), streets, recreation, parks, planning and zoning, community development and general administrative support. The business-type activities of the City include electric, water and wastewater services.

Component units are included in the basic financial statements and consist of legally separate entities for which the City is financially accountable and that have either the same governing board as the City or a governing board appointed by the City Council. The blended component unit includes the Mulvane Public Building Commission of the City of Mulvane. The discretely presented component units are the Mulvane Public Library, the Mulvane Land Bank, and the Mulvane Housing Authority.

The government-wide financial statements can be found on pages 13 and 14 of this report.

City of Mulvane, Kansas
Management's Discussion and Analysis (Unaudited)
December 31, 2022

Fund financial statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating an entity's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and change in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 24 individual governmental funds for financial reporting purposes. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Debt Service, and Employee Benefits funds which are considered major funds. Data for the remaining 21 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the non-major funds supplementary section of this report.

The City adopts an annual appropriated budget for its General Fund, 13 of its 15 special revenue funds, 1 of its 6 capital project funds and its Debt Service and Employee Benefits Fund. A budgetary comparison statement has been provided for the General Fund and Employee Benefits Fund in the basic financial statements and for the remaining special revenue and debt service funds in the supplementary information.

The basic governmental fund financial statements can be found on pages 13 through 19 of this report.

Proprietary Funds - Proprietary funds provide the same type of information as the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for the electric, water and sewer operations, which are major funds of the City. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

The proprietary funds financial statements can be found on pages 20 through 23 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City did not maintain any fiduciary funds in 2022.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 through 56 of this report.

City of Mulvane, Kansas
Management's Discussion and Analysis (Unaudited)
December 31, 2022

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$60.2 million as of December 31, 2022.

A large portion of the City's net position (\$30.9 million) reflects its investment in capital assets, net of accumulated depreciation, (e.g., land, buildings and improvements, machinery and equipment, infrastructure and construction work in progress), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021 (Restated)	2022	2021	2022	2021 (Restated)
Current/Other Assets	\$ 29,364,662	\$ 24,422,547	\$ 12,263,211	\$11,870,349	\$ 41,627,873	\$ 36,292,896
Capital Assets	26,861,656	27,637,697	33,814,163	34,855,469	60,675,819	62,493,166
Total assets	56,226,318	52,060,245	46,077,374	46,725,818	102,303,692	98,786,063
Deferred Outflows of Resources	1,208,577	822,504	410,935	256,580	1,619,512	1,079,084
Current/Other Liabilities	5,204,242	2,977,049	1,428,033	526,948	6,632,275	3,503,997
Noncurrent liabilities	24,938,231	22,124,198	6,046,199	6,908,779	30,984,430	29,032,977
Total liabilities	30,142,473	25,101,247	7,474,232	7,435,727	37,616,705	32,536,974
Deferred Inflows of Resources	5,942,014	5,440,919	126,145	520,148	6,068,159	5,961,067
Net position						
Net investment in capital assets	2,444,409	6,211,435	28,492,696	28,803,220	30,937,105	35,014,655
Restricted	17,429,072	14,386,540	-	-	17,429,072	14,386,540
Unrestricted	1,476,927	1,742,608	10,395,236	10,223,303	11,872,163	11,965,911
Total net position	\$ 21,350,408	\$ 22,340,583	\$ 38,887,932	\$ 39,026,523	\$ 60,238,340	\$ 61,367,106

An additional portion of the City's net position (29%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is \$17.4 million.

City of Mulvane, Kansas
Management's Discussion and Analysis (Unaudited)
December 31, 2022

Analysis of the City's operations -The following table provides a summary of the City's operations for the years ended December 31, 2022 and 2021. The City's net position decreased by \$1.1 million.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
		(Restated)				(Restated)
Revenues						
Program Revenues						
Charges for services	\$ 925,226	\$ 1,816,718	\$ 9,137,641	\$ 8,083,775	\$ 10,062,867	\$ 9,900,493
Operating grants and contributions	628,279	2,159,421	-	-	628,279	2,159,421
Capital grants and contributions	-	476,352	-	-	-	476,352
General Revenues						
Property taxes	5,616,259	4,651,983	-	-	5,616,259	4,651,983
Gaming facility	1,587,909	1,729,074	-	-	1,587,909	1,729,074
Sales taxes	1,100,509	988,232	-	-	1,100,509	988,232
Franchise taxes	258,380	235,145	-	-	258,380	235,145
Investment revenue	-	10,147	21,874	37,743	21,874	47,890
Total revenues	10,116,562	12,067,072	9,159,515	8,121,518	19,276,077	20,188,590
Expenses						
General government	2,339,991	1,582,696	-	-	2,339,991	1,582,696
Public safety	4,036,043	4,768,021	-	-	4,036,043	4,768,021
Highways and streets	2,478,010	2,242,816	-	-	2,478,010	2,242,816
Health and sanitation	4,046	1,768	-	-	4,046	1,768
Culture and recreation	1,199,323	1,874,437	-	-	1,199,323	1,874,437
Economic development	315,449	168,600	-	-	315,449	168,600
Environmental protection	33	311	-	-	33	311
Electric system	-	-	5,601,470	4,508,880	5,601,470	4,508,880
Water system	-	-	1,370,943	1,328,770	1,370,943	1,328,770
Sewer system	-	-	2,447,920	1,836,601	2,447,920	1,836,601
Interest on long term debt	611,614	436,005	-	-	611,614	436,005
Total expenses	10,984,509	11,074,654	9,420,333	7,674,251	20,404,842	18,748,905
Increase (Decrease) in net position before transfers	(867,947)	992,418	(260,818)	447,267	(1,128,765)	1,439,685
Transfers in (out)	(122,227)	-	122,227	-	-	-
Change in net position	(990,174)	992,418	(138,591)	447,267	(1,128,765)	1,439,685
Net Position, Beginning	22,340,582	21,348,164	39,026,523	38,579,256	61,367,105	59,927,420
Net Position, Ending	\$ 21,350,408	\$ 22,340,582	\$ 38,887,932	\$ 39,026,523	\$ 60,238,340	\$ 61,367,105

Governmental Activities - Governmental activities decreased the City's net position by \$990 thousand for the current fiscal year. Total governmental activity revenues decreased by \$1.95 million, or approximately 16%. A significant portion of the decrease in net position was due to decreases in charges for services and grants and contributions.

Total governmental activity expenses decreased by \$90 thousand for 2022, or approximately 0.8%. Salaries and benefits continue to be a significant portion of the operating expenses for many functional areas and comprise approximately 66% of total expenses.

Business-type Activities - Business-type activities decreased the City's net position by \$139 thousand for the current fiscal year. Total business-type charges for electric, water, and sewer services increased in 2022 by approximately \$1 million. The increase was mainly related to increased utility rates.

Financial Analysis of the City's Funds

Governmental funds - The focus of the City's funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unrestricted fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$12.5 million. This combined ending fund balance is a \$7.3 increase from 2021 due to two restatements totaling \$3.0 million and by the issuance of long-term debt.

General Fund

The General Fund is the primary operating fund of the City. At the end of the current fiscal year, the total fund balance was \$4.8 million, which was \$489 thousand more than the prior year's General Fund total fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Assigned fund balance represents 31% of total General Fund expenditures and transfers out for the current year. The total fund balance of the General Fund represents 85% of total General Fund expenditures and transfers out for the current year.

The City Council has committed \$1.7 million to carryover to fund the 2023 General Fund budget.

Debt Service Fund

The Debt Service Fund of the City services most of the City's general obligation bonded debt. The fund balance of the Debt Service Fund at the end of the current year was \$1.4 million, which is an increase of \$1.1 million from 2021 due primarily to a restatement totaling \$950 thousand. Resources for this fund are generated from property taxes, special assessment taxes and interest earnings and decreased by \$339 thousand for 2022.

Employee Benefits Fund

The Employee Benefits Fund of the City is used to account for and report the City's portion of social security taxes, retirement plan contributions, workers compensation insurance premiums and unemployment insurance contributions applicable to the governmental funds' payrolls. The fund balance of the Employee Benefits Fund at the end of the current year was \$700 thousand, which is an increase of \$495 thousand from 2021. Resources for this fund are generated from property taxes, increased by \$1.3 million for 2022.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The total net position of the proprietary funds decreased by \$139 thousand for 2022. The change in net position by fund includes an increase in the Electric System Fund of \$708 thousand, a decrease in the Water System Fund of \$233 thousand, and a decrease in the Sewer System Fund of \$613 thousand.

Electric System Fund

Total net position of the Electric System Fund increased by \$708 thousand. Revenues increased by \$952 thousand, and operating expenses increased by \$1,086 thousand.

Water System Fund

Total net position of the Water System Fund decreased by \$233 thousand. Operating revenues increased by \$77 thousand during 2022. Operating expenses increased by \$14 thousand for 2022.

City of Mulvane, Kansas
Management's Discussion and Analysis (Unaudited)
December 31, 2022

Sewer System Fund

The total net position of the Sewer System Fund decreased by \$613 thousand. Operating revenues increased by \$25 thousand while operating expenses increased \$580 thousand.

General Fund Budgetary Highlights - The General Fund total actual revenues were 125.8% of the total amount anticipated in the 2022 budget.

General Fund budgetary revenues were \$6.1 million for 2022. General Fund budgetary expenditures totaled \$5.2 million, which represented only 74.9% of the budgeted expenditures for 2022. Accordingly, the General Fund had an increase in fund balance of \$489 thousand.

Capital Assets

The City's investment in capital assets as of December 31, 2022, amounts to \$60.7 million (net of accumulated depreciation). The investment in capital assets includes land, buildings and improvements, utility plant in service, machinery and equipment, and construction work in progress. The total net decrease in the City's investment in capital assets for the current fiscal year was 2.4%. Major capital asset events during the current fiscal year included the following:

- Rock Rock Project - \$732 thousand
- New machinery and vehicles - \$385 thousand
- Housing Addition Utility and Infrastructure Improvements - \$305 thousand

	Governmental Activity		Business-type Activity		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Land	\$ 482,514	\$ 482,514	\$ 676,863	\$ 676,863	\$ 1,159,377	\$ 1,159,377
Buildings	9,099,247	9,099,247	-	-	9,099,247	9,099,247
Utility plant	-	-	35,412,694	35,412,694	35,412,694	35,412,694
Improvements other than buildings	4,024,433	3,966,233	17,978,030	17,976,090	22,002,463	21,942,323
Infrastructure	39,848,443	37,109,420	-	-	39,848,443	37,109,420
Machinery and equipment	7,618,049	7,998,718	5,102,244	4,940,944	12,720,293	12,939,662
Construction in progress	30,612	1,926,663	81,312	18,292	111,924	1,944,955
Total	<u>\$ 61,103,298</u>	<u>\$ 60,582,795</u>	<u>\$ 59,251,143</u>	<u>\$ 59,024,883</u>	<u>\$ 120,354,441</u>	<u>\$ 119,607,678</u>

Additional information on the City's capital assets can be found in Note 3 on pages 36 through 37 of this report.

Debt Administration

At the end of the current fiscal year, the City's total long-term debt obligations outstanding are \$26.5 million. This amount was comprised of \$21.3 million of general obligation bonds secured by future tax revenues from governmental activities and \$5.2 million of such bonds being committed from resources generated by business-type revenues, and \$1,000,000 revenue bonds secured by future revenue sources from governmental activities via lease revenues from the City to the Mulvane Public Building Commission. Unamortized premiums on bond issues totaled \$1.1 million at year-end. The remaining long-term debt obligations totaling \$5.4 million of the City pertains to accrued compensated absences in the amount of \$702 thousand, total OPEB liability of \$100 thousand and net pension liability in the amount of \$4.6 million.

The City's total net long-term debt increased by \$4.0 million, or about 12.9% during the current year. New general obligation bonds were issued in 2022 totaling \$4.6 million and new PMIB loans were issued in 2022 totaling \$2.1 million.

Additional information on the City's long-term debt can be found in Note 4 on pages 38 through 42 of this report.

Economic Factors and Next Year's Budget and Rates

The annual budget is developed to provide efficient, effective, and economical uses of the City's resources. The budget is the most important annual policy statement the elected officials can make. Through the budget, the City Council sets the direction of the City, allocates its resources, and establishes its priorities. The elected officials and appointed staff considered many factors when setting the fiscal year 2023 budget which impacts the property tax rate and fees that will be charged for business-type activities. Those factors include the following:

- Maintaining competitive employee salaries and benefits but facing increasing costs for employer paid health insurance and retirement contributions.
- Increases in debt service requirements for both general obligation bonds and revenue bonds.
- A mill levy increase of 10.982 mills.

The gaming facility revenue for 2023 has been estimated at \$1,500,000 and comprises approximately 17% of the General Fund's 2023 total resources. The other significant resources for the General Fund are the carryover balance from 2022, the 1% county-wide sales tax for Sedgwick County, and property taxes, which comprise 20%, 10% and 33% respectively, of the total General Fund resources for the 2023 budget.

The City's total property tax rate for the 2023 budget is 57.586 mills with the General Fund's levy at 29.913mills. The Debt Service Fund and Employee Benefits Fund levies 6.011 mills and 16.037 mills, respectively, of the total City levy rate. The City's total assessed valuation for the 2023 budget is \$98,214,216, which reflects an increase from the 2022 budget of \$3,821,002.

Despite fluctuations in assessed valuation, the City's budgetary performance remains characteristically strong. Due to the uncertainty regarding the Kansas Star's valuations and gaming revenue and the economic effect of the pandemic, the City has worked to build up reserves for such uncertainties. The City has proactively increased the mill levy to offset the potential loss of revenue in the event the Kansas Star wins its tax appeals within the 2023 year. The City continues to build up the reserves for these uncertainties.

With unemployment on an increase due to lost jobs during the pandemic, sales tax revenues are still fluctuating due to the pandemic, the Kansas Star Casino's protesting of their assessed value annually, and without any past history to estimate the future gaming facility revenue sharing, the City Council continued to take a very cautious approach to revenue estimating and expenditure appropriations in the 2023 budget.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, contact the City of Mulvane, 211 North Second Street, Mulvane, Kansas 67110, call (316) 777-1143 or visit the City's web site at: www.mulvanekansas.com.

City of Mulvane, Kansas
Statement of Net Position
December 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	\$ 12,557,727	\$ 10,752,728	\$ 23,310,455	\$ 514,675
Receivables, net of allowance				
Property taxes	5,683,905	-	5,683,905	-
Special assessment taxes	10,609,989	-	10,609,989	-
Sales taxes	89,584	-	89,584	-
Franchise fees	23,715	-	23,715	-
Gaming facility revenue receivable	139,840	-	139,840	-
Trade accounts	208,131	1,221,286	1,429,417	-
Prepaid expenses	47,270	46,272	93,542	346
Restricted assets	4,501	242,925	247,426	52,610
Total current assets	29,364,662	12,263,211	41,627,873	567,631
Noncurrent Assets				
Capital assets				
Land	482,514	676,863	1,159,377	16,000
Buildings	9,099,247	35,412,694	44,511,941	632,066
Improvements other than buildings	4,024,433	17,978,030	22,002,463	-
Infrastructure	39,848,443	-	39,848,443	-
Machinery and equipment	7,618,049	5,102,244	12,720,293	303,126
Less accumulated depreciation	(34,241,642)	(25,436,980)	(59,678,622)	(821,704)
Construction work in progress	30,612	81,312	111,924	-
Total noncurrent assets	26,861,656	33,814,163	60,675,819	129,488
Total assets	56,226,318	46,077,374	102,303,692	697,119
Deferred outflows of resources				
Deferred charge on bond refunding	38,993	-	38,993	-
Deferred outflows of resources related to pensions	1,132,929	398,056	1,530,985	55,763
Deferred outflows of resources related to OPEB	36,655	12,879	49,534	-
Total deferred outflows of resources	1,208,577	410,935	1,619,512	55,763

Liabilities, Deferred Inflows of Resources and Net Position

Current Liabilities

Accounts payable	\$ 447,658	\$ 342,513	\$ 790,171	\$ 5,344
Accrued payroll payable	148,739	53,749	202,488	-
Accrued interest payable	189,252	40,627	229,879	-
Unearned revenue	942,362	-	942,362	-
Current portion of compensated absences	274,433	146,830	421,263	-
Customer deposits	-	242,925	242,925	-
Current portion of bonds payable	3,201,798	601,389	3,803,187	10,182
Total current liabilities	5,204,242	1,428,033	6,632,275	15,526

Noncurrent Liabilities

Compensated absences	182,955	97,887	280,842	-
Net pension liability	3,426,992	1,204,079	4,631,071	-
Total OPEB liability	73,842	25,944	99,786	-
Bonds payable, net	21,254,442	4,718,289	25,972,731	263,580
Total other liabilities	24,938,231	6,046,199	30,984,430	263,580
Total liabilities	30,142,473	7,474,232	37,616,705	279,106

Deferred inflows of resources

Property taxes receivable	5,588,076	-	5,588,076	-
Deferred charge on bond refunding	-	1,789	1,789	-
Deferred inflows of resources related to pensions	71,264	25,038	96,302	15,389
Deferred inflows of resources related to OPEB	282,674	99,318	381,992	-
Total deferred inflows of resources	5,942,014	126,145	6,068,159	15,389
Total liabilities and deferred inflows of resources	36,084,487	7,600,377	43,684,864	294,495

Net Position

Net investment in capital assets	2,444,409	28,492,696	30,937,105	28,268
Restricted for:				
Debt service	11,037,807	-	11,037,807	-
Capital improvements	3,431,946	-	3,431,946	-
General government	252,272	-	252,272	-
Employee benefits	699,638	-	699,638	-
Parks and recreation	505,874	-	505,874	-
Economic development	731,293	-	731,293	-
Street maintenance and improvement	717,895	-	717,895	-
Health and welfare	52,347	-	52,347	-
Unrestricted	1,476,927	10,395,236	11,872,163	430,119
Total net position	\$ 21,350,408	\$ 38,887,932	\$ 60,238,340	\$ 458,387

City of Mulvane, Kansas
Statement of Activities
December 31, 2022

Net (Expenses) Revenue and Changes in Net Position								
Program Revenues				Primary Government				
	Charges for	Operating	Capital	Total	Total		Component	
Expenses	Services	Grants and	Grants and	Governmental	Business-type	Total	Units	
		Contributions	Contributions	Activities	Activities			
Governmental activities								
General government	\$ 2,339,991	\$ 344,063	\$ 135,530	\$ -	\$ (1,860,398)	\$ -	\$ (1,860,398)	\$ -
Public safety	4,036,043	479,620	319,333	-	(3,237,090)	-	(3,237,090)	-
Highways and streets	2,478,010	-	45,380	-	(2,432,630)	-	(2,432,630)	-
Health and sanitation	4,046	43,830	128,036	-	167,820	-	167,820	-
Culture and recreation	1,199,323	57,713	-	-	(1,141,610)	-	(1,141,610)	-
Economic development	315,449	-	-	-	(315,449)	-	(315,449)	-
Environmental protection	33	-	-	-	(33)	-	(33)	-
Interest on long-term debt	611,614	-	-	-	(611,614)	-	(611,614)	-
Total governmental activities	10,984,509	925,226	628,279	-	(9,431,004)	-	(9,431,004)	-
Business-type activities								
Electric Utility	5,601,470	6,298,667	-	-	-	697,197	697,197	-
Water Utility	1,370,943	1,136,331	-	-	-	(234,612)	(234,612)	-
Sewer Utility	2,447,920	1,702,643	-	-	-	(745,277)	(745,277)	-
Total business-type activities	9,420,333	9,137,641	-	-	-	(282,692)	(282,692)	-
Total primary government	20,404,842	10,062,867	628,279	-	(9,431,004)	(282,692)	(9,713,696)	-
Component units								
Mulvane Public Library	704,542	5,656	82,777	355,628	-	-	-	(260,481)
Mulvane Housing Authority	114,710	75,884	22,123	-	-	-	-	(16,703)
Mulvane Land Bank	117	-	-	-	-	-	-	(117)
Total component units	819,369	81,540	104,900	355,628	-	-	-	(277,301)
General Revenues and Transfers								
General revenues								
Property taxes levied for								
General purposes				\$ 5,281,436	\$ -	\$ 5,281,436	\$ -	
Debt service				334,823	-	334,823	-	
Gaming facility revenue sharing				1,587,909	-	1,587,909	-	
Sales tax				1,100,509	-	1,100,509	-	
Franchise taxes				258,380	-	258,380	-	
Payment from City of Mulvane				-	-	-	506,404	
Investment earnings				-	21,874	21,874	118	
Transfers, net				(122,227)	122,227	-	-	
Subtotal general revenues				8,440,830	144,101	8,584,931	506,522	
Change in net position				(990,174)	(138,591)	(1,128,765)	229,221	
Net position - beginning, as previously reported				21,174,426	39,026,523	60,200,949	465,620	
Prior period adjustment				1,166,156	-	1,166,156	(236,454)	
Net position - beginning, restated				22,340,582	39,026,523	61,367,105	229,166	
Net position - ending				\$ 21,350,408	\$ 38,887,932	\$ 60,238,340	\$ 458,387	

City of Mulvane, Kansas
Balance Sheet – Governmental Funds
December 31, 2022

	General	Debt Service	Employee Benefits	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and short-term investments	\$ 4,758,083	\$ 427,818	\$ 699,224	\$ 6,672,602	\$ 12,557,727
Cash held for appearance bonds	4,501	-	-	-	4,501
Property taxes receivable	2,908,794	584,557	1,559,477	631,077	5,683,905
Special assessment taxes receivable	-	10,609,989	-	-	10,609,989
Accounts receivable, net	51,217	-	414	156,500	208,131
Gaming facility revenue receivable	139,840	-	-	-	139,840
Franchise fees receivable	23,715	-	-	-	23,715
Sales tax receivable	89,584	-	-	-	89,584
Total assets	<u>\$ 7,975,734</u>	<u>\$ 11,622,364</u>	<u>\$ 2,259,115</u>	<u>\$ 7,460,179</u>	<u>\$ 29,317,392</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 100,998	\$ -	\$ -	\$ 342,159	\$ 443,157
Accrued payroll payable	148,739	-	-	-	148,739
Municipal Court appearance bonds payable	4,501	-	-	-	4,501
Unearned revenue	51,217	-	-	891,145	942,362
Total liabilities	<u>305,455</u>	<u>-</u>	<u>-</u>	<u>1,233,304</u>	<u>1,538,759</u>
Deferred inflows of resources					
Property taxes receivable	2,908,794	584,557	1,559,477	535,248	5,588,076
Special assessment taxes receivable	-	9,673,097	-	-	9,673,097
Total deferred inflows of resources	<u>2,908,794</u>	<u>10,257,654</u>	<u>1,559,477</u>	<u>535,248</u>	<u>15,261,173</u>
Fund Balance					
Restricted					
Insurance claims	-	-	-	252,272	252,272
Debt service	-	1,364,710	-	-	1,364,710
General government	-	-	699,638	-	699,638
Recreation	-	-	-	501,025	501,025
Health and welfare	-	-	-	52,347	52,347
Economic development	-	-	-	731,293	731,293
Street improvements	-	-	-	285,320	285,320
Capital improvements	-	-	-	2,920,491	2,920,491
Committed					
Street improvements	-	-	-	432,575	432,575
Parks and recreations	-	-	-	3,087	3,087
Assigned					
General government	1,741,546	-	-	-	1,741,546
Culture and recreation	-	-	-	1,762	1,762
Capital outlay	-	-	-	511,455	511,455
Unassigned	3,019,939	-	-	-	3,019,939
Total fund balances	<u>4,761,485</u>	<u>1,364,710</u>	<u>699,638</u>	<u>5,691,627</u>	<u>12,517,460</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,975,734</u>	<u>\$ 11,622,364</u>	<u>\$ 2,259,115</u>	<u>\$ 7,460,179</u>	<u>\$ 29,317,392</u>

City of Mulvane, Kansas
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2022

Total Governmental Fund Balances		\$ 12,517,460
Amounts reported for governmental activities in the statement of net position are different because		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		
The cost of capital assets is	\$ 61,103,298	
Accumulated depreciation is	<u>34,241,642</u>	26,861,656
Other assets not available to pay for current period expenditures and therefore are not reported in the governmental funds:		
Special assessments receivable		9,673,097
Prepaid expenses		47,270
Deferred refunding bond costs resulting from issuance of refunding bonds are recognized as deferred outflows of resources in the government-wide financial statements		38,993
The following liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds		
These liabilities at year end consist of:		
Accrued interest on bonds	189,252	
Compensated absences payable	457,388	
Bonds payable	23,454,689	
Unamortized premiums	1,001,551	
Net pension liability including deferred outflows of resources and deferred inflows of resources related to pensions	2,365,327	
Total OPEB liability including deferred outflows of resources and deferred inflows of resources related to pensions	<u>319,861</u>	<u>(27,788,068)</u>
Net Position of Governmental Activities		<u>\$ 21,350,408</u>

City of Mulvane, Kansas
Statement of Revenues, Expenditures and Changes
In Fund Balances-Governmental Funds
Year Ended December 31, 2022

	General	Debt Service	Employee Benefits	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 2,145,273	\$ 334,823	\$ 1,978,966	\$ 1,654,068	\$ 6,113,130
Special assessments	-	1,882,566	-	-	1,882,566
Intergovernmental	2,080,658	-	-	40,132	2,120,790
Licenses and permits	327,322	-	-	-	327,322
Charges for services	353,931	-	-	105,358	459,289
Fines and forfeitures	138,615	-	-	-	138,615
Grants and contributions	-	-	-	95,398	95,398
Miscellaneous	84,643	1,887	17,156	276,946	380,632
Total revenues	5,130,442	2,219,276	1,996,122	2,171,902	11,517,742
Expenditures					
Current					
General government	618,352	-	1,518,049	122,589	2,258,990
Public safety	3,576,631	-	-	-	3,576,631
Highways and streets	930,274	-	350,340	186,649	1,467,263
Health and sanitation	-	-	-	3,970	3,970
Culture and recreation	-	-	-	907,303	907,303
Economic development	117,274	-	-	192,262	309,536
Environmental protection	33	-	-	-	33
Capital improvements	-	-	-	904,775	904,775
Debt service					
Principal	-	1,885,646	-	-	1,885,646
Issuance costs	-	95,492	-	51,720	147,212
Interest	-	557,543	-	-	557,543
Total expenditures	5,242,564	2,538,681	1,868,389	2,369,268	12,018,902
Revenues over (under) expenditures	(112,122)	(319,405)	127,733	(197,366)	(501,160)
Other Financing Sources (Uses)					
General obligation refunding bonds issued	-	2,064,650	-	2,525,000	4,589,650
PMIB loans issued	984,825	393,786	366,771	387,364	2,132,746
Premium on general obligation refunding bonds	-	79,762	-	204,389	284,151
Payment to escrow agent	-	(2,020,239)	-	-	(2,020,239)
Transfers in	-	-	-	390,480	390,480
Transfers (out)	(383,302)	-	-	(129,405)	(512,707)
Total other financing sources (uses)	601,523	517,959	366,771	3,377,828	4,864,081
Net change in fund balance	489,401	198,554	494,504	3,180,462	4,362,921
Fund balance - Beginning of year	4,272,084	216,355	205,134	496,165	5,189,738
Prior period adjustment	-	949,801	-	2,015,000	2,964,801
Fund Balance, Beginning, restated	4,272,084	1,166,156	205,134	2,511,165	8,154,539
Fund balance - End of year	\$ 4,761,485	\$ 1,364,710	\$ 699,638	\$ 5,691,627	\$ 12,517,460

City of Mulvane, Kansas
Reconciliation of Governmental Funds Statement of
Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
Year Ended December 31, 2022

Total Net Change In Fund Balances - Governmental Funds	\$	4,362,921
Amounts reported for governmental activities in the statement of activities are different because		
Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.		
Capital outlays	\$	958,990
Depreciation expense		(1,686,352)
		<u>(727,362)</u>
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due		(823)
The issuance of long-term debt provides current financial resources in the governmental funds but represent an increase in long-term liabilities in the statement of activities for:		
General obligation bonds		(4,589,650)
PMIB Loans		(2,132,746)
The premium on the issuance of bonded indebtedness provides current financial resources in the governmental funds but represents an increase to the long-term liabilities in the statement of activities		(284,151)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:		
General obligation bonds		1,885,646
Payment to escrow agent		2,020,239
In the statement of activities the deferred refunding costs increases deferred outflows of resources but does not provide current resources to the governmental funds. Amortization of the deferred refunding costs is reflected in the statement of activities but is not reported as expenditures in the governmental funds:		
Amortization of deferred refunding costs		(53,248)
Special assessments are not considered available to liquidate liabilities of the current period. However, they are recognized as revenue in the statement of activities as soon as the related improvement is completed and the special assessments are levied		(1,421,429)
Pension contributions is an expenditure in the governmental funds but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred outflows and inflows for pensions are only recorded in the statement of activities.		(123,414)
OPEB contributions is an expenditure in the governmental funds but reduces the total OPEB liability in the statement of net position. Additionally, the effect of changes in deferred outflows and inflows for OPEB are only recorded in the statement of activities.		19,709
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds:		
Prepaid items		(1,000)
Compensated absences payable		(59,112)
Other		(53,918)
Amortization of premium on issuance of general obligation bonds		166,172
Amortization of premium on issuance of Mulvane Public Building Commission revenue bonds		1,992
		<u>54,134</u>
Change in Net Position of Governmental Activities	\$	<u>(990,174)</u>

City of Mulvane, Kansas
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual Budgetary Basis- General Fund
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
Revenues:				
Taxes	\$ 2,119,929	\$ 2,119,929	\$ 2,139,861	\$ 19,932
Intergovernmental	2,062,618	2,062,618	2,088,959	26,341
Licenses, fees and permits	257,850	257,850	336,931	79,081
Charges for services	254,000	254,000	353,931	99,931
Fines and Forfeitures	130,000	130,000	144,279	14,279
Miscellaneous	29,988	29,988	57,805	27,817
Bond proceeds	-	-	984,825	984,825
Total revenues	4,854,385	4,854,385	6,106,591	1,252,206
Expenditures, encumbrances and other uses:				
General government				
Administration department	1,914,250	1,914,250	732,174	1,182,076
Total general government	1,914,250	1,914,250	732,174	1,182,076
Public safety:				
Police department	1,962,281	1,962,281	1,702,200	260,081
Fire department	511,363	511,363	454,060	57,303
EMS department	1,410,567	1,410,567	1,286,204	124,363
Municipal Court	-	-	-	-
	3,884,211	3,884,211	3,442,464	441,747
Highways and streets:				
Public works	998,793	998,793	901,117	97,676

City of Mulvane, Kansas
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual Budgetary Basis- General Fund (Continued)
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Economic development:				
Planning and zoning	\$ 131,354	\$ 131,354	\$ 113,202	\$ 18,152
Environmental protection:				
Bindweed department	1,000	1,000	32	968
Other				
Debt service	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Total expenditures, encumbrances and other uses	6,929,608	6,929,608	5,188,989	1,740,619
Net Change in Fund Balances	(2,075,223)	(2,075,223)	917,602	2,992,825
Fund Balances, Beginning	2,075,223	2,075,223	3,730,305	1,655,082
Fund Balances, Ending	\$ -	\$ -	\$ 4,647,907	\$ 4,647,907

City Of Mulvane, Kansas
Employee Benefits Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,175,154	\$ 2,175,154	\$ 1,989,952	\$ (185,202)
Bond proceeds	-	-	366,771	366,771
Miscellaneous	9,200	9,200	-	(9,200)
Total revenues	2,184,354	2,184,354	2,356,723	172,369
Expenditures				
Administrative department	426,404	426,404	288,118	138,286
Public works department	385,500	385,500	350,339	35,161
Economic development	60,600	60,600	49,422	11,178
Public safety	1,450,050	1,450,050	1,174,340	275,710
Total expenditures	2,322,554	2,322,554	1,862,219	460,335
Revenues over (under) expenditures	(138,200)	(138,200)	494,504	632,704
Fund Balances, Beginning	138,200	138,200	205,134	66,934
Fund Balances, Ending	\$ -	\$ -	\$ 699,638	\$ 699,638

City of Mulvane, Kansas
Proprietary Funds
Statement of Net Position
Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds			
	Electric System	Water System	Sewer System	Total Enterprise Funds
Current assets:				
Cash and investments	\$ 5,469,923	\$ 1,304,512	\$ 3,978,293	\$ 10,752,728
Trade accounts receivable	806,175	148,762	266,349	1,221,286
Prepaid expenses	23,908	9,185	13,179	46,272
Restricted assets:				
Cash and investments restricted for:				
Customer deposits	176,697	66,228	-	242,925
Total current assets	6,476,703	1,528,687	4,257,821	12,263,211
Property, plant and equipment:				
Land	220,495	118,107	338,261	676,863
Utility plant	5,430,385	9,038,852	20,943,457	35,412,694
Improvements other than buildings	5,343,290	6,015,168	6,619,572	17,978,030
Machinery and equipment	2,212,271	988,527	1,901,446	5,102,244
Construction work in process	-	18,292	63,020	81,312
	13,206,441	16,178,946	29,865,756	59,251,143
Less accumulated depreciation	(10,977,225)	(4,932,096)	(9,527,659)	(25,436,980)
Property, plant and equipment, net	2,229,216	11,246,850	20,338,097	33,814,163
Total assets	8,705,919	12,775,537	24,595,918	46,077,374
Deferred outflows of resources:				
Deferred outflows of resources related to pensions	199,028	76,549	122,479	398,056
Deferred outflows of resources related to OPEB	6,439	2,477	3,963	12,879
Total deferred outflows of resources	205,467	79,026	126,442	410,935
Total assets and deferred outflows of resources	8,911,386	12,854,563	24,722,360	46,488,309

See Notes to Financial Statements

	Business-type Activities - Enterprise Funds			
	Electric System	Water System	Sewer System	Total Enterprise Funds
Current liabilities:				
Salaries and wages payable	\$ 24,853	\$ 11,846	\$ 17,050	\$ 53,749
Accounts payable	319,163	7,217	16,133	342,513
Compensated absences payable	73,250	27,257	46,322	146,830
Current portion of bonds payable	267,266	4,445	329,678	601,389
Accrued interest payable	9,156	712	30,759	40,627
Customer deposits payable	176,697	66,228	-	242,925
Total current liabilities	870,385	117,705	439,942	1,428,033
Noncurrent liabilities:				
Net pension liability	602,039	231,554	370,486	1,204,079
Total OPEB liability	12,972	4,989	7,983	25,944
Long-term portion of compensated absences payable	48,834	18,172	30,882	97,887
Long-term portion of bonds payable	780,986	46,760	3,890,543	4,718,289
Total noncurrent liabilities	1,444,831	301,475	4,299,894	6,046,199
Total liabilities	2,315,216	419,180	4,739,836	7,474,232
Deferred inflows of resources				
Unamortized deferred costs on bond refunding	1,789	-	-	1,789
Deferred inflows of resources related to pensions	12,519	4,815	7,704	25,038
Deferred inflows of resources related to OPEB	49,659	19,100	30,559	99,318
Total deferred inflows of resources	63,967	23,915	38,263	126,145
Total liabilities and deferred inflows of resources	2,379,183	443,095	4,778,099	7,600,377
Net Position				
Net investment in capital assets	1,179,175	11,195,645	16,117,876	28,492,696
Unrestricted	5,353,028	1,215,823	3,826,385	10,395,236
Total net position	\$ 6,532,203	\$ 12,411,468	\$ 19,944,261	\$ 38,887,932

City of Mulvane, Kansas
Proprietary Funds
Statement of Revenues, Expenditures and Changes in Net Position
Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds			Total Enterprise Funds
	Electric System	Water System	Sewer System	
Operating Revenues				
Charges for services	\$ 6,258,614	\$ 1,106,679	\$ 1,676,040	\$ 9,041,333
Miscellaneous	32,231	19,474	26,603	78,308
Rents and royalties	7,822	10,178	-	18,000
Total operating revenues	6,298,667	1,136,331	1,702,643	9,137,641
Operating Expenses				
Production	4,201,471	-	-	4,201,471
Treatment	-	950,409	1,021,695	1,972,104
Distribution and maintenance	976,715	-	-	976,715
Collection	-	-	601,560	601,560
Depreciation	384,224	390,482	729,731	1,504,437
Total operating expenses	5,562,410	1,340,891	2,352,986	9,256,287
Operating income (loss)	736,257	(204,560)	(650,343)	(118,646)
Nonoperating Revenues (Expenses)				
Interest income	10,388	4,927	6,559	21,874
Interest expense	(39,060)	(30,052)	(94,934)	(164,046)
Total nonoperating revenues (expenses)	(28,672)	(25,125)	(88,375)	(142,172)
Income (loss) before transfers	707,585	(229,685)	(738,718)	(260,818)
Transfers in	-	-	125,817	125,817
Transfers out	-	(3,590)	-	(3,590)
Change in net position	707,585	(233,275)	(612,901)	(138,591)
Net Position, Beginning	5,824,618	12,644,743	20,557,162	39,026,523
Net Position, Ending	\$ 6,532,203	\$ 12,411,468	\$ 19,944,261	\$ 38,887,932

City of Mulvane, Kansas
Proprietary Funds
Statement of Cash Flows
Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds			Total
	Electric System	Water System	Sewer System	Enterprise Funds
Operating Activities				
Cash received from customers	\$ 6,124,383	\$ 1,098,286	\$ 1,650,031	\$ 8,872,700
Cash paid for materials and services	(4,227,890)	(516,958)	(996,985)	(5,741,833)
Cash paid to employees for services	(819,684)	(403,851)	(573,745)	(1,797,280)
Other operating receipts	40,053	29,652	9,826	79,531
Net cash provided by (used in) operating activities	1,116,862	207,129	89,127	1,413,118
Capital and Related Financing Activities				
Principal payments - general obligation bonds	(318,453)	(4,667)	(451,235)	(774,355)
Proceeds from issuances of GO bonds	24,744	362	35,244	60,350
Interest paid on debt	(39,060)	(30,052)	(94,934)	(164,046)
Acquisition and construction of capital assets	(33,371)	(183,903)	(245,857)	(463,131)
Net cash used in capital and related financing activities	(366,140)	(218,260)	(756,782)	(1,341,182)
Noncapital and Related Financing Activities				
Transfers in	-	-	125,817	125,817
Transfers out	-	(3,590)	-	(3,590)
Net cash provided by (used in) noncapital and related financing activities	-	(3,590)	125,817	122,227
Investing Activities				
Interest received	10,388	4,927	6,559	21,874
Net cash provided by investing activities	10,388	4,927	6,559	21,874
Net increase (decrease) in cash and cash equivalents	761,110	(9,794)	(535,279)	216,037
Cash and Cash Equivalents, Beginning of Year	4,885,510	1,380,534	4,513,572	10,779,616
Cash and Cash Equivalents, End of Year	<u>\$ 5,646,620</u>	<u>\$ 1,370,740</u>	<u>\$ 3,978,293</u>	<u>\$ 10,995,653</u>
Cash and cash equivalents	\$ 5,469,923	\$ 1,304,512	\$ 3,978,293	\$ 10,752,728
Restricted cash and cash equivalents included in restricted cash and investments	176,697	66,228	-	242,925
Cash and Cash Equivalents, End of Year	<u>\$ 5,646,620</u>	<u>\$ 1,370,740</u>	<u>\$ 3,978,293</u>	<u>\$ 10,995,653</u>

City of Mulvane, Kansas
Proprietary Funds
Statement of Cash Flows (Continued)
Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds			
	Electric System	Water System	Sewer System	Total Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	\$ 736,257	\$ (204,560)	\$ (650,343)	\$ (118,646)
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	384,224	390,482	729,731	1,504,437
Amortization of bond premium	-	-	(16,777)	(16,777)
(Increase) decrease in receivables	(140,079)	(10,737)	(26,009)	(176,825)
(Increase) decrease in prepaid expenses	5,848	2,344	-	8,192
(Increase) decrease in salaries and wages payable	24,853	11,846	-	36,699
Increase (decrease) in accounts payable	71,762	4,877	31,336	107,975
Increase (decrease) in compensated absences payable	15,778	5,871	9,978	31,627
Increase (decrease) in net pension liability	18,219	7,006	11,211	36,436
Net cash provided by (used in) operating activities	<u>\$ 1,116,862</u>	<u>\$ 207,129</u>	<u>\$ 89,127</u>	<u>\$ 1,413,118</u>

City of Mulvane, Kansas
Statement of Net Position
Discretely Presented Component Units
December 31, 2022

	Mulvane Public Library	Mulvane Housing Authority	Mulvane Land Bank	Total
Assets:				
Cash and investments	\$ 485,111	\$ 6,945	\$ 22,619	\$ 514,675
Trade accounts receivable	-	-	-	-
Prepaid expenses	-	346	-	346
Restricted assets	-	52,610	-	52,610
Total current assets	485,111	59,901	22,619	567,631
Capital assets				
Land	-	16,000	-	16,000
Buildings	34,574	597,492	-	632,066
Machinery and equipment	127,181	175,945	-	303,126
Less accumulated depreciation	(114,288)	(707,416)	-	(821,704)
Total noncurrent assets	47,467	82,021	-	129,488
Total assets	532,578	141,922	22,619	697,119
Deferred outflows of resources:				
Deferred outflows of resources related to pensions	55,763	-	-	55,763
Total deferred outflows of resources	55,763	-	-	55,763
Total assets and deferred outflows of resources	588,341	141,922	22,619	752,882
Liabilities:				
Accounts payable	\$ -	\$ 5,344	\$ -	\$ 5,344
Long-term debt				
Due within one year	-	10,182	-	10,182
Due in more than one year	172,542	91,038	-	263,580
Total liabilities	172,542	106,564	-	279,106
Deferred inflows of resources				
Deferred inflows of resources related to pensions	15,389	-	-	15,389
Total deferred inflows of resources	15,389	-	-	15,389
Total liabilities and deferred inflows of resources	187,931	106,564	-	294,495
Net Position				
Net investment in capital assets	47,467	(19,199)	-	28,268
Unrestricted	352,943	54,557	22,619	430,119
Total net position	\$ 400,410	\$ 35,358	\$ 22,619	\$ 458,387

City of Mulvane, Kansas
Statement of Activities
Discretely Presented Component Units
Year Ended December 31, 2022

	Program Revenues				Net (Expenses) Revenue and Changes in Net Position			Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Mulvane Public Library	Mulvane Housing Authority	Mulvane Land Bank	
Component units								
Mulvane Public Library	\$ 704,542	\$ 5,656	\$ 82,777	\$ 355,628	\$ (260,481)	\$ -	\$ -	\$ (260,481)
Mulvane Housing Authority	114,710	75,884	22,123	-	-	(16,703)	-	(16,703)
Mulvane Land Bank	117	-	-	-	-	-	(117)	(117)
Total component units	819,369	81,540	104,900	355,628	(260,481)	(16,703)	(117)	(277,301)
General Revenues:								
Payment from City of Mulvane					\$ 506,404	\$ -	\$ -	\$ 506,404
Investment earnings					75	43	-	118
Total general revenues					506,479	43	-	506,522
Change in net position					245,998	(16,660)	(117)	229,221
Net position - beginning, as previously reported					154,412	52,018	259,190	465,620
Prior period adjustment					-	-	(236,454)	(236,454)
Net position, Beginning, restated					154,412	52,018	22,736	229,166
Net position - ending					\$ 400,410	\$ 35,358	\$ 22,619	\$ 458,387

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Reporting Entity

The City operates under a Mayor-Council form of government consisting of a Mayor and five council persons and provides services to its citizens in the areas of highways and streets, electric, water and sewer utilities, public improvement, public safety, planning and zoning and general administrative services.

As required by generally accepted accounting principles, these financial statements present the City of Mulvane, Kansas (primary government) and its component units, entities for which the City is considered to be financially accountable. The component units discussed in the following paragraphs are included in the City's reporting entity because of the significance of their operational or financial relationship with the City.

Discretely Presented Component Units

The component unit columns in the financial statements include the financial data of the City's component units, the Mulvane Public Library, the Mulvane Housing Authority and the Mulvane Land Bank. They are reported in a separate column to emphasize that they are legally separate from the City however, the governing body of the component unit is appointed by the City Council. The Mulvane Public Library is accounted for using the same principles as the governmental fund types of the City and the Mulvane Housing Authority is accounted for using the same principles as the business-type funds of the City.

The Mulvane Public Library operates the public library in the City. The Library Board may not purchase or lease a site or erect a building for use of the library without the approval of the City Council. The Library Board taxes are levied under the taxing authority of the City and are included as part of the City's total tax levy. These taxes are accounted for in the Library special revenue fund of the City. The Library Board also receives funding through state assistance programs. The Library Board does not issue separate audited financial statements.

The Mulvane Housing Authority manages Quad County Manor, a 23 unit housing facility that was financed by a forty-year United States Department of Agriculture, Rural Development loan. Occupants of the facility pay rent as a percentage of their annual income. The Mulvane Housing Authority hires a management agent to perform administrative functions including the selection of tenants, collection of rents, payment of expenses and performs or contracts for maintenance of the property. The City provides financial assistance to the Mulvane Housing Authority through the uncharged utility services for common areas of the facility and the City serves as a guarantor for the Rural Development loan on the facility. Additional financial statement information can be obtained from the Quad County Manor management agent at Quad County Manor, 605 E. Main, Mulvane, Kansas 67110.

The Mulvane Land Bank was established during 2017 and is a quasi-governmental entity with all statutory authority, but with the primary responsibility and authority for maintaining and selling real property located within the City to help achieve the City's goal of returning municipally-owned property to private ownership, cost effectively maintaining said property, ensuring conformance with the goals of the City's Comprehensive Plan, and the encouragement of economic development. The Mulvane Land Bank is governed by a Board of Trustees, which is comprised of the entire membership of the governing body of the City of Mulvane, who shall be voting members, and one additional member appointed by the Mayor who is a non-voting member and who shall be a City staff member. The Mulvane Land Bank is subject to the cash basis and budget laws of the State of Kansas. The Mulvane Land Bank does not issue separate audited financial statements.

Blended Component Unit

The Mulvane Public Building Commission is governed by a six-member board who shall be the same persons as are then serving as the Mayor and Council Members on the Governing Body of the City of Mulvane. Although it is legally separate from the City, the Mulvane Public Building Commission is reported as if it were part of the primary government because its sole purpose is to finance and construct the City's public buildings. The financial activities of the Mulvane Public Building Commission are reflected in the Mulvane Public Building Commission Special Revenue Fund.

Basis of Presentation

The financial statements of the City have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The City's basic financial statements include both government-wide, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities, display all the nonfiduciary activities of the primary government and its component units. Generally, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. In addition, the primary government is reported discretely from the legally separate component units for which the primary government is financially accountable. The statement of net position presents the financial condition of the City and its component units at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipient for goods or services or privileges provided by a given function or activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which a given function or segment is self-financing or draws from the general revenues of the City.

Fund Financial Statements

During the year, the City segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at a more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is reported in a separate column. Nonmajor funds are aggregated and presented in a single column in the fund financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available in the period for which levied and other revenues if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are considered susceptible to accrual and so have been recognized as revenues of the current period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental funds:

General Fund - The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Employee Benefits Fund- The Employee Benefits Fund is used to account for and report the City's portion of social security taxes, retirement plan contributions, workers compensation insurance premiums and unemployment insurance contributions applicable to the governmental funds' payrolls. Financing is principally provided by taxes.

Debt Service Fund - The Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long-term debt general obligation debt of governmental funds.

The City reports the following major proprietary funds:

Electric System Fund - The Electric System Fund is used to account for the operation of the municipal electric utility including the production and distribution of electricity.

Water System Fund - The Water System Fund is used to account for the operation of the municipal water utility including water supply, treatment and distribution.

Sewer System Fund - The Sewer System Fund is used to account for the operation of the municipal sewer utility including the collection and treatment of wastewater.

The City also reports the following fund types:

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Project Funds - The capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government- wide financial statements. Exceptions to this general rule are payments for franchise fees and other charges between the City's enterprise funds and various other functions of government and the costs of the City's self-insurance program reported in the General Fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. In addition, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. Principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting these criteria are reported as nonoperating revenues and expenses.

Property taxes are not susceptible to accrual. Sales taxes collected and held by the State at year-end on behalf of the City are recognized as revenue. In addition, gaming facility revenues collected and held by the State at year-end on behalf of the City are recognized as revenue. Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes and consequently, for revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

Licenses, fees, fines, forfeitures and other revenue are generally not susceptible to accrual and are recorded when received in cash.

Cash and Short-Term Investments

Cash and short-term investments include amounts in demand deposit, money market accounts and certificates of deposit. Investments are carried at fair value. Deposits are reported at their cost, which approximates fair value. For purposes of the statement of with a maturity date of three months or less when purchased to be cash equivalents. Interest income is credited to the investing fund based on their average monthly balances.

Property Taxes and Other Receivables

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred inflows of resources on the balance sheets of the appropriate funds. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the year and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Recognized State-shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and state grant aid is reported as revenue when the related reimbursable expenditures are incurred. Unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

Special Assessments Receivable

As required by State statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds that are secured by the full faith and credit of the City and are retired from the City's debt service fund. Further, State statutes permit levying additional general ad valorem property taxes in the City's debt service fund to finance delinquent special assessments receivable. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate construction project. Special assessments received after the issuance of bonds are recorded as revenue in the debt service fund. Special assessment taxes are levied over a ten or fifteen-year period and the annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the debt service fund and accrued as revenues in the statement of net position. Balances not collected within 60 days of year-end are not considered available spendable resources for the funds statement, and are reported as deferred inflows of resources in the funds statement.

Revenue Recognition For Utility Funds

Revenue is recorded as billed to customers on a cycle basis. Residential and commercial customers are billed monthly. The uncollected portion of billed services through December 31 is reflected as accounts receivable and estimates of unbilled service at December 31 are also reflected in accounts receivable in the financial statements.

Inventories and Prepaid Expenditures

The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased. The inventory of consumable supplies is not considered significant to the City's financial statements.

Prepaid expenses, which benefit future periods, are recorded as expenditures during the year of purchase in the governmental fund financial statements.

Capital Assets

Capital assets, include property, plant, equipment and infrastructure assets (e.g., roads, bridges, curbs). The City defines capital assets as assets with an initial individual cost of \$5,000. Capital assets are valued at historical cost, or estimated historical cost (if actual historical cost is not available). The historical cost, or estimates of historical cost, for the City's infrastructure assets include only those assets acquired subsequent to January 1, 1980. Donated capital assets are reported at acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government and its component unit is depreciated using the straight line method over the following estimated useful lives:

Capital Asset Class	Lives (in Years)
Utility plant in service	28 - 50
Buildings	15 - 40
Improvements other than buildings	28 - 50
Infrastructure (streets)	20 years
Machinery and equipment	5 - 20

Compensated Absences

The City's policies regarding vacation permits full-time employees with one year of service to earn 1 week of vacation pay, two to nine years of service earn 2 weeks of vacation pay, ten to fourteen years of service earn 3 weeks of vacation pay, fifteen to nineteen years of service earn 4 weeks of vacation pay, twenty to twenty-nine years of service earn 5 weeks of vacation pay and thirty or more years of service earn 6 weeks of vacation pay per year. One week of vacation pay may be carried over into the next year. Accumulated vacation pay is limited to one week. At termination, an employee shall be compensated for all accumulated vacation pay. All permanent full-time employees earn one-half day of sick leave for every full two-week pay period of continuous employment with 120 days as the maximum amount of sick leave that can be accumulated. Any unused sick leave over the maximum is paid to the employee on the last check of the year at a rate of 50% of the normal rate of pay for the employee. Upon retirement, an employee in good standing shall be paid for any accumulated sick leave up to the maximum at the rate of 50% of the normal rate of pay for the employee. The liabilities are based on current salary costs and the vested portion of accumulated benefits. The liability for accrued compensated absences is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee termination or retirement.

Accrued Liabilities and Long-Term Debt

All payables, accrued liabilities, and long-term obligations are reported in the government - wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, general obligation bonds and lease obligations that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

For governmental funds, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as another financing source net of the applicable premium or discount, if significant. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Deferred amounts from bond refundings are being amortized by the interest method over the life of the related revenue bonds in the governmental activities and enterprise funds.

Long-term liabilities for revenue bond obligations and certain general obligation bonds payable are recorded as liabilities in the enterprise funds. Principal payments are deducted from the liability as made.

Pension Plan

Substantially all full-time employees are members of the State of Kansas Public Employees' Retirement System, which is a cost sharing multi-employer statewide-defined benefit pension plan. The City's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the system's actuary.

Concentration of Credit Risk

The City routinely grants credit to utility customers, in accordance with applicable utility rate ordinances, all of which are located within the environs of the City. This credit is collateralized with security deposits from new and slow paying customers.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. In accordance with Governmental Accounting Board Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, the City currently reports all its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include payments to cover deductibles and other liabilities related to the City's risk of loss and include an estimate of claims that have been incurred but not reported. There were no material claims during 2022 and 2021.

At December 31, 2022, Other Governmental Funds cash and short-term investments of \$252,272 were held for purposes of funding the City's future claims liabilities, including \$0 at year-end. As a result, \$252,272 of the Other Governmental Fund balance is restricted for payment of future claims liabilities.

Deferred Inflows/Outflows of Resources

A deferred outflow of resources represent a consumption of net assets that applies to future periods. A deferred inflow of resources represent an acquisition of net assets that applies to future periods. The City identified certain financial balances that meet the definition of a deferred outflow of resources or a deferred inflow of resources. These items include unamortized deferred costs on bond refundings, property taxes and special assessments receivable and deferred inflows and outflows related to pensions and OPEB.

Equity Classifications

In the government-wide financial statements, equity is reflected as net position and classified into three components:

- Net investment in capital assets - consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisitions, construction or improvements of those assets.
- Restricted net position - consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.
- Unrestricted net position - all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

Governmental fund balance classifications are based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be expended. In the governmental funds financial statements, equity is classified into potentially five components:

- Nonspendable - Assets that cannot be spent because they are either (1) not in spendable form; or (2) legally or contractually required to be maintained intact.
- Restricted - Assets with externally imposed constraints such as those mandated by creditors, grantors, and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws or regulations.
- Committed - The committed portion of fund balance can only be used for specific purposes and imposed by formal action of the government's highest level of decision making authority. In the case of the City it is the City Council and the formal action would be an ordinance to modify or rescind the commitment.
- Assigned - The assigned portion of fund balance is comprised of amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the City Council or (2) a body or official to whom the City Council has delegated the authority to. The City Council has delegated authority to the City Administrator or Department Heads to assign amounts to be used for specific purposes. The portion of fund balance that is appropriated by the City Council for next year's budget that is not already restricted or committed is considered assigned. Encumbrances, which can be approved by designated senior staff, are included in the assigned fund balance.
- Unassigned - All amounts not included in the other fund balance classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

In circumstances when expenditure is made for a purpose which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned and unassigned.

The City's fund balance policy states that the General Fund will be managed in such a way as to maintain a minimum unrestricted fund balance equal to at least three-months annual operating expenditures and transfers out.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgetary Principles

The City is required by state statute to legally adopt annual operating budgets for the general fund, special revenue funds (unless exempted by specific statute), debt service fund and enterprise funds. The Capital Improvement Reserve, Municipal Equipment Reserve, Water Treatment Plant Improvements, Police Building, Mulvane Street Drainage, Sewer Injection Plant, Homestead Senior Housing, Sedgwick County Care, Sumner County SPARS and CBDG Grant funds are exempted from a legally adopted budget. In addition, the Mulvane Public Building Commission is not required to prepare annual budgets. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. This process requires a notice of public hearing to amend the budget to 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. There were no budgets amended during 2022.

Kansas 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. Management has the authority to revise line items within a department however, changes to total appropriations at the department level must be approved by the City Council.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. For budgetary purposes, encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. All unencumbered appropriations lapse at the end of the year. In addition, revenues for sales taxes, franchise fees and gaming facility revenue sharing are not recognized as revenues until their date of receipt. Also, interfund receivables and payable transactions are recognized as revenues and expenditures in the respective funds for budgetary purposes.

Controls over spending in funds that are not subject to legal budgets are maintained by other statutes or by the use of internal spending limits established by management.

Note 2. Deposits and Investments

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

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of cash and investments as of December 31, 2022, is as follows:

Carson Bank	100%
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Custodial Credit Risk Deposit

Custodial credit risk for deposits is the risk that in the event of bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City's policy follows applicable State Statutes and requires deposits to be 100% secured by collateral (pledged securities) valued at market, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance. State Statutes define the allowable pledged securities.

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

At year-end, the carrying amount of the City's deposits was \$23,304,655, with the bank balances of such accounts being \$23,644,754. Of the deposits, \$2,515,958 were held in money market accounts and \$9,500,000 were held in certificates of deposit. These deposits are carried at net asset value. Of the bank balances, \$250,000 was covered by federal depository insurance and the remaining balance of \$23,394,754 was covered by collateral held by the City's custodial banks in joint custody in the name of the City and its banks and letters of credit pledged to secure City deposits. The fair value of those pledged securities held by the City's custodial investment agencies was \$24,725,372 at December 31, 2022.

The remaining carrying amount of the City's cash and investments at December 31, 2022, consisted of cash on hand of \$5,800.

The Mulvane Public Library's cash and investments at December 31, 2022 consisted of demand deposit and money market checking accounts. At year-end, the carrying amount of the Library's deposits was \$485,111 with the bank balances of such accounts being \$235,111. The bank balances were entirely secured by FDIC insurance at December 31, 2022.

The Mulvane Housing Authority's cash and investments at December 31, 2022, consisted of savings and money market checking accounts. At year-end, the carrying amount of the Authority's deposits was \$59,555 with the bank balances of such accounts being \$59,555. The bank balances were entirely secured by FDIC insurance at December 31, 2022.

The Mulvane Land Bank cash and investments at December 31, 2022, consisted of a checking account and the carrying amount of the Mulvane Land Bank deposit was \$22,619 with the bank balance of such accounts being \$22,619. The bank balance was entirely secured by FDIC insurance at December 31, 2022.

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Note 3. Changes In Capital Assets

A summary of changes in capital assets follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 482,514	\$ -	\$ -	\$ -	\$ 482,514
Construction in progress	1,926,663	110,479	-	(2,006,530)	30,612
Total capital assets not being depreciated	2,409,177	110,479	-	(2,006,530)	513,126
Capital assets being depreciated:					
Buildings	9,099,247	-	-	-	9,099,247
Improvements other than buildings	3,966,233	58,200	-	-	4,024,433
Infrastructure	37,109,420	732,493	-	2,006,530	39,848,443
Machinery and equipment	7,998,718	57,818	(438,487)	-	7,618,049
Totals capital assets being depreciated	58,173,618	848,511	(438,487)	2,006,530	60,590,172
Less accumulated depreciation for:					
Buildings	2,500,088	235,928	-	-	2,736,016
Improvements other than buildings	1,459,301	102,058	-	-	1,561,359
Infrastructure	23,234,259	899,674	-	-	24,133,933
Machinery and equipment	5,751,451	448,692	(389,809)	-	5,810,334
Total accumulated depreciation	32,945,099	1,686,352	(389,809)	-	34,241,642
Total capital assets being depreciated, net	25,228,519	(837,841)	(48,678)	2,006,530	26,348,530
Total capital assets, net	\$ 27,637,696	\$ (727,362)	\$ (48,678)	\$ -	\$ 26,861,656

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Business-type Activities					
Capital assets not being depreciated:					
Land	\$ 676,863	\$ -	\$ -	\$ -	\$ 676,863
Construction in progress	18,292	63,020	-	-	81,312
Total capital assets not being depreciated	695,155	63,020	-	-	758,175
Capital assets being depreciated:					
Utility plant	35,412,694	-	-	-	35,412,694
Improvements other than buildings	17,976,090	1,940	-	-	17,978,030
Machinery and equipment	4,940,943	398,172	(236,871)	-	5,102,244
Totals capital assets being depreciated	58,329,727	400,112	(236,871)	-	58,492,968
Less accumulated depreciation for:					
Utility plant	12,285,334	794,227	-	-	13,079,561
Improvements other than buildings	8,749,157	411,184	-	-	9,160,341
Machinery and equipment	3,134,923	299,026	(236,871)	-	3,197,078
Total accumulated depreciation	24,169,414	1,504,437	(236,871)	-	25,436,980
Total capital assets being depreciated, net	34,160,313	(1,104,325)	-	-	33,055,988
Total capital assets, net	<u>\$ 34,855,468</u>	<u>\$ (1,041,305)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,814,163</u>

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental Activities

General government	\$ 37,850
Public safety	391,092
Highways and streets (including infrastructure assets)	982,721
Culture and recreation	274,689
Total depreciation expense – governmental activities	<u>\$ 1,686,352</u>

Business-type Activities

Electric system	\$ 384,224
Water system	390,482
Sewer system	729,731
Total depreciation expense – business-type activities	<u>\$ 1,504,437</u>

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Note 4. Long-Term Debt

The following is a summary of changes in long-term debt transactions of the City for the year ended December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds	\$ 17,617,939	\$ 4,589,650	\$ (1,885,646)	\$ 20,321,943	\$ 2,668,611
General obligation bond premium	876,574	284,151	(166,172)	994,553	-
PMIB Loans	-	2,132,746	-	2,132,746	533,187
Mulvane Public Building Commission Revenue bonds	1,000,000	-	-	1,000,000	-
Mulvane Public Building Commission Revenue bond premium	8,990	-	(1,992)	6,998	-
Net pension liability	2,114,677	1,312,315	-	3,426,992	-
Total OPEB liability	107,742	-	(33,900)	73,842	-
Compensated absences	398,276	59,112	-	457,388	274,433
Total	\$ 22,124,198	\$ 8,377,974	\$ (2,087,710)	\$ 28,414,462	\$ 3,476,231
Business-type Activities					
General obligation bonds	\$ 5,912,062	\$ 60,350	\$ (774,355)	\$ 5,198,057	\$ 601,389
General obligation bond premium	135,173	-	(13,552)	121,621	-
Net pension liability	742,995	461,084	-	1,204,079	-
Total OPEB liability	37,856	-	(11,912)	25,944	-
Compensated absences	213,091	31,626	-	244,717	146,830
Total	\$ 7,041,177	\$ -	\$ (799,819)	\$ 6,794,418	\$ 748,219

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

General Obligation Bonds

General obligation bonds payable are serial bonds to be retired through calendar year 2042. At December 31, 2022, the bonds consist of the following:

<u>Purpose, Series</u>	<u>Interest Rates</u>	<u>Bonds Outstanding</u>
General Obligation Refunding Bonds, Series A, 2016	2.00% to 3.00%	\$ 5,110,000
General Obligation Refunding Bonds, Series B, 2016	1.50% to 2.15%	410,000
General Obligation Refunding Bonds, Series 2018	3.00% to 4.00%	1,845,000
General Obligation Refunding Bonds, Series A, 2019	3.00% to 5.00%	7,315,000
General Obligation Refunding Bonds, Series A, 2021	2.00%	3,460,000
General Obligation Refunding Bonds, Series B, 2021	1.15% to 3.00%	2,730,000
General Obligation Bonds, Series A, 2022	5.00%	2,525,000
General Obligation Bonds, Series B, 2022	4.00%	<u>2,125,000</u>
Total general obligation bonds outstanding		25,520,000
Less debt service from enterprise funds		<u>(5,198,057)</u>
Total general obligation bonds payable from governmental activities		<u><u>\$ 20,321,943</u></u>

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Remaining debt service requirements for general obligation bonds will be paid from the debt service fund and sales tax fund with future property tax revenues and special assessment taxes. Annual debt service requirements to maturity for general obligation bonds to be retired from the debt service fund are as follows:

Year	Principal	Interest	Total
2023	\$ 2,668,611	\$ 729,053	\$ 3,397,664
2024	2,797,570	602,491	3,400,061
2025	2,937,649	500,641	3,438,290
2026	2,888,769	387,149	3,275,918
2027	2,471,494	286,766	2,758,260
2028	1,021,084	214,045	1,235,129
2029	722,399	182,587	904,986
2030	746,950	160,040	906,990
2031	722,525	136,709	859,234
2032	742,218	114,061	856,279
2033	771,666	91,225	862,891
2034	801,114	66,478	867,592
2035	111,734	41,196	152,930
2036	116,592	36,726	153,318
2037	121,450	32,063	153,513
2038	126,308	27,205	153,513
2039	131,166	22,152	153,318
2040	136,024	16,906	152,930
2041	140,882	11,465	152,347
2042	145,738	5,830	151,568
	<u>\$ 20,321,943</u>	<u>\$ 3,664,788</u>	<u>\$ 23,986,731</u>

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

General Obligation Bonds Payable From Enterprise Funds

Remaining debt service requirements for general obligation bonds to be paid from the Electric, Water, Sewer System and Storm Sewer Funds are as follows:

Year	Electric Utility			Water Utility		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 267,266	\$ 21,519	\$ 288,785	\$ 4,445	\$ 1,920	\$ 6,365
2024	275,739	16,098	291,837	4,655	1,698	6,353
2025	288,986	10,503	299,489	4,900	1,465	6,365
2026	195,204	4,583	199,787	5,215	1,220	6,435
2027	3,140	548	3,688	5,495	960	6,455
2028	3,220	454	3,674	5,635	795	6,430
2029	1,960	358	2,318	3,430	626	4,056
2030	2,020	299	2,319	3,535	523	4,058
2031	1,880	238	2,118	3,290	417	3,707
2032	1,940	182	2,122	3,395	318	3,713
2033	2,020	45	2,065	3,535	79	3,614
2034	2,100	63	2,163	3,675	110	3,785
Total	<u>\$ 1,045,475</u>	<u>\$ 54,890</u>	<u>\$ 1,100,365</u>	<u>\$ 51,205</u>	<u>\$ 10,131</u>	<u>\$ 61,336</u>

Year	Sewer and Storm Sewer Utility			Total Utility		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 329,678	\$ 85,304	\$ 414,982	\$ 601,389	\$ 108,743	\$ 710,132
2024	342,036	78,180	420,216	622,430	95,976	718,406
2025	358,463	71,107	429,570	652,349	83,075	735,424
2026	245,812	63,592	309,404	446,231	69,395	515,626
2027	254,872	58,343	313,215	263,507	59,851	323,358
2028	260,062	50,673	310,735	268,917	51,922	320,839
2029	267,211	42,847	310,058	272,601	43,831	316,432
2030	277,496	34,805	312,301	283,051	35,627	318,678
2031	282,305	26,453	308,758	287,475	27,108	314,583
2032	287,448	23,044	310,492	292,783	23,544	316,327
2033	287,780	18,966	306,746	293,335	19,090	312,425
2034	293,112	14,969	308,081	298,887	15,142	314,029
2035	293,266	10,420	303,686	293,266	10,420	303,686
2036	298,408	5,794	304,202	298,408	5,794	304,202
2037	3,550	937	4,487	3,550	937	4,487
2038	3,692	795	4,487	3,692	795	4,487
2039	3,834	648	4,482	3,834	648	4,482
2040	3,976	494	4,470	3,976	494	4,470
2041	4,118	335	4,453	4,118	335	4,453
2042	4,258	170	4,428	4,258	170	4,428
Total	<u>\$ 4,101,377</u>	<u>\$ 587,876</u>	<u>\$ 4,689,253</u>	<u>\$ 5,198,057</u>	<u>\$ 652,897</u>	<u>\$ 5,850,954</u>

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

PMIB Loans

Annual debt service requirements to maturity for PMIB loans are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 533,187	\$ 19,202	\$ 552,389
2024	533,187	14,402	547,589
2025	533,186	9,602	542,788
2026	533,186	4,800	537,986
	<u>\$ 2,132,746</u>	<u>\$ 48,006</u>	<u>\$ 2,180,752</u>

Mulvane Public Building Commission Revenue Bonds

<u>Purpose, Series</u>	<u>Interest Rates</u>	<u>Bonds Outstanding</u>
Mulvane Public Building Commission Revenue Bonds, Series A 2018 (Police Building)	3.00%	\$ 1,000,000

The Mulvane Public Building Commission Series 2018 revenue bonds will be paid by the Mulvane Public Building Commission from the lease payments received from the City of Mulvane, which are provided with future property tax revenues to be levied in the General Fund and other resources available to the City. The remaining debt service requirements for the Mulvane Public Building Commission Series 2014 revenue bonds will be paid from the lease payments received from the City of Mulvane. It is anticipated that the lease payments will be made from the proceeds of a 1 % City-wide sales tax for the special purpose of paying the cost of financing, site preparation, acquisition, construction, improvement, installation, furnishing and equipping a new public library within the City. The special sales tax was approved by the voters of the City in June 2014 and became effective October 1, 2014, and was scheduled to expire on the 30th day of September 2024 or such earlier date as all obligations incurred have been paid in full. Effective July 1, 2021, the City repealed the 1 % sales tax as sufficient sales tax was collected to retire the bonds.

Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ -	\$ 30,000	\$ 30,000
2024	-	30,000	30,000
2025	240,000	30,000	270,000
2026	245,000	22,800	267,800
2027	255,000	15,450	270,450
2028	260,000	7,800	267,800
	<u>\$ 1,000,000</u>	<u>\$ 136,050</u>	<u>\$ 1,136,050</u>

Net Pension Liability

The governmental funds portion of the liability for pension-related debt is principally liquidated from the City's General Fund. The total net pension liability has been allocated to the business-type activities based on their respective covered payroll for the year ended December 31, 2022.

Compensated Absences

The governmental funds portion of outstanding compensated absence liabilities is principally liquidated from resources of the General Fund.

Conduit Debt

The City has issued limited obligation bonds for the purpose of financing capital activities of unrelated third parties. Although conduit debt obligations bear the name of the City, they are payable solely from resources provided by leases or loans with the third parties on whose behalf they were issued. The bonds do not constitute an indebtedness or pledge of the faith or credit of the City of Mulvane, and accordingly, are not included as liabilities in the accompanying financial statements. Conduit debt outstanding at December 31, 2022, totaled approximately \$8,261,000.

Note 5. Temporary Notes

Kansas statutes permit the issuance of temporary notes to finance certain capital improvement projects, which will be refinanced with general obligation bonds or paid through other resources available to the City. Prior to the issuance of the temporary notes, the governing body must take the necessary legal steps to authorize the issuance of general obligation bonds. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance. Temporary notes of \$2,015,000 were paid in full during 2022.

During 2022, the temporary note activity for the various capital improvement projects were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Temporary notes	\$ 2,015,000	\$ -	\$ (2,015,000)	\$ -

Note 6. Pension Plans

Plan Description

The City participates in the Kansas Public Employees Retirement System, a cost sharing multiple employer defined benefit pension plan. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74-4901 et. seq:

Public employees, which includes:

- State/School employees
- Local employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the local employees group.

KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS, 611 S. Kansas Avenue, Suite 100, Topeka, Kansas 66603-3803, by calling 1-888-275-5737 or via KPERS website at www.kpers.org.

Benefits Provided

Benefits are established by statute and may only be changed by the Legislature. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Members (except Police and Firemen) with ten or more years of credited service may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of credited service equal 85 "points" (Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions

Member contributions are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation for each of the three state wide pension groups. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll. Contributions were \$449,878 for 2022.

The actuarially determined employer contribution rates and the statutory contribution rates are as follows:

	Actuarial Employer Rate	Statutory Employer Capped Rate
State employees	9.97%	13.33%
School employees	14.20%	13.33%
Local government employees	8.90%	8.90%
Police and Firemen	22.99%	22.99%
Judges	18.40%	18.40%

- The State/School subgroups are combined into one group for purposes of determining a contribution rate. Rates shown for KPERS State, School and Judges represent the rates for the fiscal year ending June 30. KPERS Local and KP&F rates are reported for the calendar year.

Member contribution rates as a percentage of eligible compensation in fiscal year 2022 are 6.00% for Public Employees, 7.15% for Police and Firemen, and 6.00% or 2.00% for Judges.

Employer Allocations

Although KPERS administers one cost sharing multiple employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarially determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State
- School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group as of June 30, 2022, are based on the ratio of each employer's contributions to total employer and nonemployer contributions of the group for the fiscal year ended June 30, 2022. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2022, the City's proportion was .258810%, which was an increase of .020662% from its proportion measured at June 30, 2021.

Receivables

In addition to statutorily determined contractually required contributions, certain agencies also make payments through an additional component of their required employer contribution rate or annual installment payments. Both options include interest at 8% per year, for the cost of service credits granted retroactively when the agencies initially joined the retirement system. As of June 30, 2022, the outstanding balance was \$2,564,230. These payments are due over various time periods up through December 31, 2032.

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

At December 31, 2022, the City reported a liability of \$4,631,071 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

For the year ended December 31, 2022, the City recognized pension expense of \$578,027. At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
City contributions subsequent to the measurement date	\$ 200,000	\$ -
Differences between actual and expected experience	175,166	8,300
Net differences between projected and actual earnings on investments	392,020	-
Changes in assumptions	740,250	-
Changes in proportion	23,549	88,002
	<u>1,530,985</u>	<u>88,002</u>
Total	<u>\$ 1,530,985</u>	<u>\$ 96,302</u>

The City reported \$200,000 as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2023	\$ 324,959
2024	329,229
2025	159,991
2026	406,601
2027	13,903
	<u>\$ 1,234,683</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Inflation	2.75%
Salary increases	3.50% to 12.00%, including price inflation
Investment Rate of Return	7.00% compounded annually, net of investment expense, including price inflation

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016. Different adjustments apply to pre-retirement versus post-retirement versus post-disability mortality tables.

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of an actuarial experience study conducted for the period January 1, 2016 through December 31, 2018. The experience study is dated January 7, 2020.

The actuarial assumption changes adopted by the Pension Plan for all groups based on the experience study:

- Investment return assumption was lowered from 7.25 percent to 7.00 percent

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	Long-term Allocation	Rate of Return
US Equities	23.50%	5.20%
Non-US Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short Term Investments	4.00%	0.25%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below:

In KPERS, the State/School and Local groups do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap for fiscal year 2022 was 1.2 percent.

The Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following table presents the net pension liability of the Pension Plan as of June 30, 2022, calculated using the discount rate of 7.00%, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount rate (7.00%)	1% Increase (8.00%)
Total pension liability	\$ 6,652,681	\$ 4,631,071	\$ 2,946,774

Special Funding Situation

The employer contributions for non-public school district schools, as defined in K.S.A. 74- 4931 (2) and (3), are funded by the State of Kansas on behalf of these employers. Therefore, these employers, area vocational-technical schools and community junior colleges, are considered to be in a special funding situation as defined by Governmental Accounting Standards Board (GASB) Statement No. 68. The State is treated as a nonemployer contributing entity in the System. Since these employers do not contribute directly to the System for active employees, there is no net pension liability or deferred inflows or outflows to report in their financial statements for active employees. The notes to their financial statements for these entities must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the non-public school district employer. In addition, each non-public school district employer must recognize the pension expense associated with their employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective net pension expense associated with their employer.

A number of these employers make contributions directly to KPERS for KPERS retirees filling KPERS covered position per K.S.A. 74-4937, "working after retirement" employees. The resulting proportional share of these agencies' "working after retirement" contributions and resulting net pension liability are attributable to the employer.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

Note 7. Budgetary Data

As described in *Note 1*, the actual data presented in the budgetary comparison statements differ from data presented in accordance with generally accepted accounting principles (GAAP) for the governmental fund types. The following reconciliations are presented to provide a correlation between the different bases of reporting:

	General Fund	Debt Service Fund	Employee Benefits Fund	Other Nonmajor Govern- mental Funds
GAAP Net Change in Fund Balance for the year ended December 31, 2022	\$ 489,401	\$ 198,554	\$ 494,504	\$ 3,180,462
Adjustments:				
Transfers	383,302	-	-	(2,774)
Capital outlay	-	-	-	(83,974)
Timing of revenue	-	-	-	(65,709)
Unbudgeted funds				(159,231)
Other	3,354	12,909	-	6,566
Budgetary Net Change in Fund Balance for the year ended December 31, 2022	<u>\$ 917,602</u>	<u>\$ 211,463</u>	<u>\$ 494,504</u>	<u>\$ 2,875,340</u>

Note 8. Interfund Transactions

Interfund Transfers

A summary of interfund transfers by individual fund for 2022 is as follows:

Fund	Transfer In	Transfer Out
Major Funds:		
General	\$ -	\$ 383,302
Proprietary Funds:		
Water System	-	3,590
Sewer System	125,817	-
Nonmajor Funds:		
Sewer Injection Plant	-	129,405
Homestead Senior Housing	7,179	-
Special Liability	258,301	-
Senior Citizens	35,000	-
Swimming Pool	90,000	-
Total transfers	<u>\$ 516,297</u>	<u>\$ 516,297</u>

Interfund transfers reflect the flow of resources from one fund to another fund, generally from the fund in which the resources are received or reside to the fund in which the resources will be expended.

Transfers from the General Fund to the Swimming Pool Fund (\$90,000) and also to the Senior Citizens Fund (\$35,000) are routinely made to support those functional operations. Transfer related to the Sewer Injection Plant and Homestead Senior Housing were made to close out the activity of these funds.

Note 9. Other Postemployment Benefits Other Than Pensions

Health Insurance

As provided by K.S.A. 12-5040, the City is required to allow retirees to participate in its group health insurance plan. While each retiree is required to pay the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy, if any, has not been quantified in these financial statements. It is management's opinion that the effect on the City's financial statements is not significant.

Under the *Consolidated Omnibus Budget Reconciliation Act* (COBRA), the City makes health care benefits available to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid entirely by the insured and there is no cost to the City under this program.

KPERS Death and Disability OPEB Plan

Plan Description

The City participates in an agent multiple-employer defined benefit other postemployment benefit (OPEB) plan which is administered by KPERS. The Plan provides long-term disability benefits and life insurance benefits for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. Because the trust's assets are used to pay employee benefits other than OPEB, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. Accordingly, the Plan is considered to be administered on a pay-as-you go basis. There is no stand-alone financial report for the Plan.

Benefits Provided

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver premium provision.

Long-Term Disability Benefit

Monthly benefit is 60% of the member's monthly compensation, with a minimum of \$100 and a maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker's compensation benefits, other disability benefits from any other source by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability occurs after age 60, benefits are payable while disability continues, for a period of 5 years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the term of the disability or 24 months per lifetime, whichever is less. There are no automatic cost-of-living increase provisions. KPERS has the authority to implement an ad hoc cost-of-living increase.

Group Waiver of Premium Benefit

Upon the death of an employee who is receiving monthly disability benefits, the plan will pay a lump-sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of the member's annual rate of compensation at the time of the disability or the member's previous 12 months of compensation at the time of the last date of payroll. If the member has been disabled for 5 or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefits rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual life insurance plan.

Members Covered by Benefit Terms

As of the valuation date of December 31, 2021, the following employees were covered by the benefit terms:

Active employees	74
Retirees and covered spouses	1
Total	<u>75</u>

Total OPEB Liability

The City's total OPEB liability of \$99,786 was measured as of June 30, 2022, and was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included measurement, unless otherwise noted:

Inflation	2.75%
Payroll growth	3.00%
Discount rate	3.54%
Salary increases	3.50%
Actuarial cost method	Entry age normal as a level percentage of payroll
Healthcare cost trend rates	Not applicable for the coverage in this plan
Retiree's share of benefit related costs	Not applicable for the coverage in this plan

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on the RP-2014 Mortality tables, as appropriate, with adjustments for mortality improvements based on Scale MP-2021.

The actuarial assumptions used in the December 31, 2021, valuation were based on an actuarial experience study for the period 2016- 2018. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021, KPERS pension valuation.

Changes and items of impact relative to the prior valuation were as follows.

- The discount rate used was in accordance with the requirements of GASB 75.
- The mortality projection scale was updated to the most recent table published by the Society of Actuaries.

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Changes in the Total OPEB Liability

Balance, January 1, 2022	\$ 145,598
Service cost	19,809
Interest	3,560
Economic/demographic gains/losses	(28,164)
Changes in assumptions	(39,817)
Benefit paid	(1,200)
	<u>99,786</u>
Balance, December 31, 2022	<u><u>\$ 99,786</u></u>

Changes in assumptions

Changes in assumptions and other inputs reflect the effects of changes in the discount rate for each period. The discount rate increased from 2.16% on June 30, 2021, to 3.54% on June 30, 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54 percent) or 1 percentage point higher (4.54 percent) than the current discount rate:

	1% Decrease (2.54%)	Discount rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	<u>\$ 104,355</u>	<u>\$ 99,786</u>	<u>\$ 95,015</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 33,491	\$ 330,425
Changes of assumptions	16,043	51,567
Total	<u>\$ 49,534</u>	<u>\$ 381,992</u>

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Deferred (Inflows) Outflows Amount
2023	\$ (46,208)
2024	(46,208)
2025	(46,208)
2026	(45,296)
2027	(43,825)
Thereafter	(104,713)
Total	<u>\$ (332,458)</u>

Note 10. Tax Abatements

In 2017, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. The objective of GASB Statement No. 77 is to improve financial reporting by giving financial statement users essential information regarding the nature and magnitude of tax abatements. The City operates two economic development programs that qualify as tax abatements under GASB No. 77. Those programs are summarized as follows.

Neighborhood Revitalization Programs Property Tax Abatements

The City participates in the Sumner County Neighborhood Revitalization Plan (NRP), which was effective July 1, 2014, and approves property tax abatements in accordance with

K.S.A. 79-201a Second and Twenty-Fourth and K.S.A. 12-1740 to 12-1749d, inclusive. The NRP incentive program requires that the construction of an improvement must have been commenced on or after July 1, 2014. Rehabilitation, alterations and additions to any existing residential structure, including the alteration of a single-family home into a multi-family dwelling, shall be eligible. The rebate period will be for a period of 5 years with the rebate amount being 95% of the increased valuation from such improvements. Rehabilitation, alterations and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, institutional and agricultural or other commercial or industrial purpose shall be eligible. The rebate period will be for a period of 5 years with the rebate amount being 95% of the increased valuation from such improvements. Properties within the City of Mulvane located within Sumner County are eligible. Upon timely payment in full of all real estate tax and special assessments for the property, a rebate of the taxes related to the valuation improvement (less an administrative fee not to exceed 10% to be retained by Sumner County, Kansas) will be made to the property owner. Sumner County issues the rebate checks directly to the individual taxpayers. All taxing subdivisions overlapping the City of Mulvane located within Sumner County participate in this NRP program.

For the year ended December 31, 2022, the City abated property taxes totaling \$9,614 under the NRP program.

Industrial Revenue Bond Tax Abatements

The City negotiates property tax abatement agreements on an individual basis. The City has one entity with outstanding industrial revenue bonds however, that entity is a nonprofit adult care home, which is exempt from property taxes under the provisions of Kansas State Statutes.

The City expects property tax abatements to help achieve some or all of the following objectives:

- Retention and/or expansion of existing businesses located in the City;
- Diversification of the local economy;
- Positive net impact on the City or a particular areas of the City where economic assistance is needed;
- Enhance the City's economic climate and increase/maintain the City's job market;
- Increase the property tax base of commercial properties to further support the cost of City services;
- Enhance the City's credit worthiness by broadening the tax base;
- Promote the completion of existing City Business Park and encourage development of new business enterprises.

Casino Operations and Commitments

The City receives 1% of the gaming revenues from the Kansas Star Casino each month, which is distributed by the State of Kansas.

The Kansas Star Casino, LLC (Casino) has protested its property valuation within Sumner County for 2012 through 2021. Upon appeal, the Court of Appeals reduced the Casino's assessed valuation in 2012 from \$22.7 million to \$20.1 million. The Court of Appeals decision was appealed, but the Kansas Supreme Court declined to hear the case and such valuation stands. Sumner County issued a refund for 2012 property taxes to the Casino. The City received notification from Sumner County on March 22, 2018, that the property tax distribution to the City for June 5, 2018, would be reduced by \$122,025 to account for the City's portion of the 2012 refund.

The Casino also appealed the 2013 assessed valuation of \$56.5 million and the 2014 assessed valuation of \$38.8 million. The Board of Tax Appeals has ruled that the Casino's assessed valuation for 2013 is approximately \$26.3 million and for 2014 is approximately \$24.4 million. The Board's rulings were appealed. The 2013 and 2014 cases were consolidated and heard by the Court of Appeals in February 2018. The Court of Appeals found the 2013 assessed valuation was approximately \$37 million and Sumner County issued a refund for 2013 taxes of \$2,732,132. The City received notification from Sumner County on October 12, 2018, that the property tax distribution to the City scheduled for January 20, 2019, would be reduced by \$819,595 to account for the City's portion of the 2013 refund.

The Casino appealed the 2015 assessed valuation of \$44.1 million. The Board of Tax Appeals ruled that the Casino's assessed valuation for 2015 is approximately \$25 million. The 2014 and 2015 cases were consolidated on appeal and the Court of Appeals remanded the cases to the Board of Tax Appeals for further fact finding. The City received notification from Sumner County on October 29, 2021, that the property tax distribution to the City scheduled for January 20, 2022, would be reduced by \$989,987 to account for the City's portion of the 2015 refund.

The casino has appealed the 2018 assessed valuation of \$44.2 million. The Board of Tax Appeals found the assessed valuation to be \$19.7 million. The Court of Appeals upheld the valuation. The Court of Appeals decision has been appealed to the Supreme Court and the parties are awaiting notice of whether the Supreme Court will hear the appeal. It was determined in September, 2022 that the 2018 tax reduction would be \$1,142,756.

On November 7, 2023, the Sumner County Board of County Commissioners approved an agreement to resolve the outstanding appeals regarding the valuation of The Kansas Star Casino for property tax purposes. The agreement resolves the appeals for tax years 2014, 2016, 2017, 2019, 2020, 2021, 2022, and 2023. The agreed values are derived consistent with the Uniform Standards of Appraisal Practice (USPAP), as required by Kansas Law.

The appeals for tax years 2014 and 2016 will be resolved immediately and, once the Board of Tax Appeals' valuations become final, the County will issue refunds for those years as required by Kansas law.

City of Mulvane, Kansas
Notes to Financial Statements
December 31, 2022

The appeal for tax year 2023 will be resolved forthwith: upon the Board of Tax Appeals' valuations becoming final, the County will make the clerical changes required by Kansas law and issue a tax statement to the Kansas Star Casino based on the adjusted valuation.

The appeals for tax years 2017 and 2019 will be resolved in August 2024. When the Board of Tax Appeals' valuations for the 2017 and 2019 appeals become final, the County will issue refunds for those years as required by Kansas law.

The appeals for tax years 2020 and 2021 will be resolved in August 2025. When the Board of Tax Appeals' valuations for the 2020 and 2021 appeals become final, the County will issue refunds for those years as required by Kansas law.

The appeal for tax year 2022 will be resolved in August 2026. When the Board of Tax Appeals' valuations for the 2022 appeal become final, the County will issue refunds for that year as required by Kansas law.

The agreement also sets forth a formula, which complies with USPAP, by which the Kansas Star Casino will be valued for the next five years. Kansas Star has agreed that it will not appeal from a valuation that is derived from the agreed formula. This formula, which employs the income approach to valuation, will fluctuate annually based on actual casino performance (annual revenues).

The City originally budgeted a total of \$1,500,000 in anticipation of possible reductions in property tax revenues due to tax refunds to the casino. After the City had exhausted these funds, they established a multi-year plan to manage the current and potential future refunds that includes (1) application for similar loans from the PMIB (see next paragraph below), (2) short-term borrowing from the City's utility funds, and (3) potential mill levy increases, if necessary. Through these funding mechanisms, the City intends to budget additional funding for future refunds. There can be no assurance that the City's efforts will alleviate funding shortfalls resulting from property tax refunds.

The City has applied to the State of Kansas for a Property Tax Loan from the Pooled Money Investment Board ("PMIB") two times; in May of 2022 for the City's portion of the refund for the 2015 tax year (\$989,990) to be repaid in four equal installments over the next four tax years; and again in September of 2022 for the City's portion of the refund for the 2018 tax year (\$1,142,756) to be repaid in four equal installments over the next four years.

If the Casino is successful in reducing its assessed valuations for 2014 and subsequent years, it may receive refunds from Sumner County for taxes previously paid based upon the larger assessed valuations. If Sumner County is required to refund any previously collected property taxes to the Casino for 2014 and 2016 through 2021, the City's share of said refunds will be deducted from its future property tax revenues. The City estimates that the City's portion of a potential refund for taxes paid based upon the agreed valuation, and accompanying reduction in future tax revenue, could be approximately \$7.27 million. To the extent the Board of Tax Appeals and courts reduce the assessed valuations for 2014 and subsequent years, the County will further reduce future tax distributions in amounts necessary to recover the City's portion of such refunds. There can be no assurance that these valuations or future valuations will not be further reduced as a result of such proceedings now or in the future.

Note 11. Adoption of Governmental Accounting Boards Statement

In 2022, the City adopted Governmental Accounting Standards Board Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. There were no leases to be recorded at December 31, 2022.

Note 12. Prior Period Adjustments

Special assessment taxes receivable and the deferred inflows of resources related to special assessment taxes receivable in the debt service fund were not recorded in accordance with payment schedules provided by Sumner County and Sedgwick County. The beginning fund balance for Debt Service Fund was increased by \$949,801 for this error. The beginning net position for Governmental Activities was increased by \$1,166,156 for this error. There was no material change in the net change in fund balance for the General Fund or for the change in net position of the Governmental Activities for the year ended December 31, 2021.

Temporary notes payable of \$2,015,000 were reported as a liability in the Capital Projects Funds in the 2021 ACFR, but these notes were refinanced in 2022, prior to issuance of the 2021 ACFR, without the use of current resources. The temporary notes should have been reported as proceeds from loans in 2021 and not reported as a liability in the Capital Projects Funds. The 2022 beginning fund balance for Capital Projects Funds was increased by \$2,015,000 for this error. The net change in fund balance for the Capital Projects Funds for the year ended December 31, 2021 would have been increased by \$2,015,000.

As of December 31, 2022, all buildings held in the Mulvane Land Bank had been sold in 2021 or prior years. The 2022 beginning net position for Mulvane Land Bank was decreased by \$236,454 for this error. There was no change to the change in net position for the Mulvane Land Bank for the year ended December 31, 2021.

Required Supplementary Information

City of Mulvane, Kansas
Required Supplementary Information
KPERS Pension Plan
December 31, 2022

Schedule of City's Proportionate Share of Net Pension Liability									
	Measurement Year								
	2014	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability	0.231939%	0.246065%	0.229256%	0.247112%	0.245637%	0.235144%	0.235996%	0.238148%	0.258810%
City's proportionate share of the net pension liability	\$ 2,854,735	\$ 3,230,942	\$ 3,546,658	\$ 3,579,380	\$ 3,423,664	\$ 3,285,837	\$ 4,091,354	\$ 2,857,672	\$ 4,631,071
City's covered-employee payroll	\$ 3,612,771	\$ 3,969,325	\$ 3,994,760	\$ 4,568,936	\$ 4,414,815	\$ 4,225,141	\$ 4,528,908	\$ 4,523,687	\$ 4,782,079
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	79.02%	81.40%	88.78%	78.34%	77.55%	77.77%	90.34%	63.17%	96.84%
Plan fiduciary net position as a percentage of the total pension liability	72.56%	71.98%	68.55%	72.16%	74.22%	75.02%	70.77%	81.14%	70.66%

Schedule of City's Contributions									
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	\$ 392,087	\$ 430,043	\$ 378,272	\$ 357,913	\$ 367,772	\$ 392,564	\$ 384,571	\$ 409,381	\$ 449,878
Contributions in relation to the contractually required contribution	(392,087)	(430,043)	(378,272)	(357,913)	(367,772)	(392,564)	(384,571)	(409,381)	(449,878)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 4,435,373	\$ 4,536,319	\$ 4,120,610	\$ 4,230,650	\$ 4,383,459	\$ 4,415,789	\$ 4,440,546	\$ 4,582,657	\$ 4,782,079
Contributions as a percentage of covered employee payroll	8.84%	9.48%	9.18%	8.46%	8.39%	8.89%	8.66%	8.93%	9.41%

* - Data became available with the inception of GASB Statement No. 68 during fiscal year 2015, therefore 10 years of data is unavailable.

City of Mulvane, Kansas
Required Supplementary Information
Schedule of Changes in City's Disability
Total OPEB Liability and Related Ratios – Last 10 years*
December 31, 2022

	Measurement Year				
	2018	2019	2020	2021	2022
Total OPEB Liability					
Service cost	\$ 16,529	\$ 16,641	\$ 17,236	\$ 19,667	\$ 19,809
Interest	16,469	18,382	18,697	3,611	3,560
Economic/demographic gains/losses	25,163	31,780	(413,702)	(21,029)	(28,164)
Effect of assumption changes	(10,789)	14,085	10,830	257	(39,817)
Benefit payments	(32,065)	(32,982)	(11,355)	(1,200)	(1,200)
Net Change in Total OPEB Liability	15,307	47,906	(378,294)	1,306	(45,812)
Total OPEB Liability – Beginning	459,373	474,680	522,586	144,292	145,598
Total OPEB Liability – Ending	<u>\$ 474,680</u>	<u>\$ 522,586</u>	<u>\$ 144,292</u>	<u>\$ 145,598</u>	<u>\$ 99,786</u>
 Covered Employee Payroll	 <u>\$ 4,188,681</u>	 <u>\$ 4,209,668</u>	 <u>\$ 4,259,755</u>	 <u>\$ 4,386,277</u>	 <u>\$ 4,432,388</u>
 Total OPEB liability as a percentage of covered-employee payroll	 11.33%	 12.41%	 3.39%	 3.32%	 2.25%

* - Data became available with the inception of GASB Statement No. 75, therefore 10 years of data is unavailable.

Changes in assumptions: Discount rate changes from 2.16% in 2021 to 3.54% in 2022

From 2.21% in 2020 to 2.16% in 2021

From 3.50% in 2019 to 2.21% in 2020

From 3.87% in 2018 to 3.50% in 2019

From 3.58% in 2017 to 3.87% in 2018

***Combining Financial Statements and
Individual Fund Schedules***

Governmental Funds Nonmajor Special Revenue Funds

The primary purpose of the Special Revenue Funds is to account for the proceeds of designated revenue sources which are used to finance specified activities as required by law or administrative regulation. The following nonmajor Special Revenue Funds are reported:

Library - to account for the City's tax levy funding of the operation of the municipal library. Financing is provided by a specific tax levy.

Special Liability – to account for legal fees for the City

Industrial Development - to account for the promotion of industrial development. Financing is provided through a specific tax levy.

Senior Citizens - to account for the operations of the Senior Center activities. Financing is provided from intergovernmental revenue and appropriations from the City's general fund.

Special Highway - to account for street maintenance operations. Financing is provided through motor fuel taxes distributed from the State of Kansas Special City and County Highway Fund.

Special Park and Recreation - to account for park and recreation services for City residents. Financing is provided through a statewide alcohol liquor tax.

Storm Sewer Fee - to account for the assessments on all sewer utility customers for use in construction or improvement of the City's storm sewer drainage system.

Swimming Pool - to account for the operations of the municipal swimming pool. Financial is provided through charges for services and appropriations from the City's general fund.

Special Alcohol - to account for alcohol abuse services for City residents. Financing is provided through a statewide alcoholic liquor tax.

Transient Guest Tax - to account for the administration of the Transient Guest Tax received by the City. All moneys are to be expended for convention and tourism promotion per applicable State statutes.

Library Sales Tax - to account for the resources provided by a City-wide 1 % sales tax to be utilized for a special purpose of paying the cost of financing, site preparation, acquisition, construction, improvement, installation, furnishing and equipping a new public library within the City.

1% Sales Tax - to account for projects funded by the 1% local sales tax – City Park Improvements, Rock Road and Styx Creek Storm Drainage

ARPA Grant – to account for resources provided by Federal Funding under the *American Rescue Plan Act*.

Payroll Clearing - to account for moneys held on behalf of City employees' payroll for related payroll taxes, retirement contributions, insurance and other authorized withholdings by City employees. There was no activity in the funds for 2022.

Flexible Spending - to account for moneys held on behalf of City employees' payroll for reimbursement of qualifying medical expenses by City employees. There was no activity in the funds for 2022.

Nonmajor Capital Project Funds

The primary purpose of the capital projects fund is to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. Projects included within this fund are as follows:

Capital Improvement Reserve - to account for public facility improvements performed in conjunction with the City's multi-year capital improvement plan. Financing is provided from tax levy and other resources available to the City for such purposes.

Municipal Equipment Reserve - to accumulate resources to be used for new or replacement equipment. Financing is provided through annual transfers that must be budgeted and can be from any source which may be lawfully utilized for such purposes.

Mulvane Street Drainage - to account for the construction of improvements to the Mulvane Street Drainage project. Financing is provided from long-term debt sources.

Sewer Injection Plant - to account for the construction of improvements to the Sewer Injection Plant. Financing is provided from long-term debt sources.

Homestead Senior Housing - to account for the engineering of improvements to the Homestead Senior Housing project.

Capital Projects - to account for the construction of improvements to residential housing addition. Financing is provided from long-term debt sources.

City of Mulvane, Kansas
Combining Balance Sheet - Nonmajor Governmental Funds
December 31, 2022

	Special Revenue Funds	Capital Project Funds	Total
Assets			
Cash including short-term investments	\$ 5,533,817	\$ 1,138,785	\$ 6,672,602
Property taxes receivable	583,873	47,204	631,077
Accounts receivable	156,500	-	156,500
Total assets	<u>\$ 6,274,190</u>	<u>\$ 1,185,989</u>	<u>\$ 7,460,179</u>
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Accounts payable	342,159	-	342,159
Unearned revenues	891,145	-	891,145
Total liabilities	<u>1,233,304</u>	<u>-</u>	<u>1,233,304</u>
Deferred inflows of resources			
Property taxes receivable	488,044	47,204	535,248
Fund Balances			
Restricted			
Insurance claims	252,272	-	252,272
Recreation	501,025	-	501,025
Health and welfare	52,347	-	52,347
Economic development	731,293	-	731,293
Street improvements	285,320	-	285,320
Capital improvements	2,293,161	627,330	2,920,491
Committed			
Street improvements	432,575	-	432,575
Parks and recreations	3,087	-	3,087
Assigned			
Culture and recreation	1,762	-	1,762
Capital outlay	-	511,455	511,455
Total fund balances	<u>4,552,842</u>	<u>1,138,785</u>	<u>5,691,627</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 6,274,190</u>	<u>\$ 1,185,989</u>	<u>\$ 7,460,179</u>

City of Mulvane, Kansas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –
Nonmajor Governmental Funds
Year Ended December 31, 2022

	Special Revenue Funds	Capital Project Funds	Total
Revenues			
Taxes	\$ 1,654,068	\$ -	\$ 1,654,068
Intergovernmental	40,132	-	40,132
Charges for services	105,358	-	105,358
Miscellaneous	523	276,423	276,946
Grants and contributions	95,398	-	95,398
Total revenues	1,895,479	276,423	2,171,902
Expenditures			
Current			
General government	122,589	-	122,589
Highways and streets	186,649	-	186,649
Culture and recreation	907,303	-	907,303
Health and sanitation	3,970	-	3,970
Economic development	192,262	-	192,262
Capital improvements	732,493	172,282	904,775
Debt Service			
Issuance costs	51,720	-	51,720
Total expenditures	2,196,986	172,282	2,369,268
Revenues over (under) expenditures	(301,507)	104,141	(197,366)
Other Financing Sources (Uses)			
General obligation bonds issued	2,525,000	-	2,525,000
PMIB loans issued	210,048	177,316	387,364
Premium on general obligation bonds issued	204,389	-	204,389
Transfers in	383,301	7,179	390,480
Transfers out	-	(129,405)	(129,405)
Total other financing sources (uses)	3,322,738	55,090	3,377,828
Net Change in Fund Balances	3,021,231	159,231	3,180,462
Fund Balances, Beginning, as previously reported	1,531,611	(1,035,446)	496,165
Prior period adjustment	-	2,015,000	2,015,000
Fund Balance, Beginning, restated	1,531,611	979,554	2,511,165
Fund Balances, Ending	\$ 4,552,842	\$ 1,138,785	\$ 5,691,627

City of Mulvane, Kansas
Combining Balance Sheet - Nonmajor Special Revenue Funds
December 31, 2022

	Library	Special Liability	Industrial Development	Senior Citizens	Special Highway	Special Park and Recreation	Storm Sewer Fee	Swimming Pool
Assets								
Cash including short-term investments	\$ 135,905	\$ 252,272	\$ 184,408	\$ 3,290	\$ 285,320	\$ 81,054	\$ 425,394	\$ 3,348
Accounts receivable	-	-	-	-	-	-	7,181	-
Property taxes receivable	486,162	11,719	1,882	-	-	-	-	-
Total assets	622,067	263,991	186,290	3,290	285,320	81,054	432,575	3,348
Liabilities, Deferred Inflows and Fund Balances								
Liabilities:								
Accounts payable	-	-	-	1,528	-	-	-	261
Unearned revenue	-	11,719	-	-	-	-	-	-
Total liabilities	-	11,719	-	1,528	-	-	-	261
Deferred inflows of resources:								
Property taxes receivable	486,162	-	1,882	-	-	-	-	-
Fund balance:								
Restricted								
Insurance claims	-	252,272	-	-	-	-	-	-
Recreation	135,905	-	-	-	-	81,054	-	-
Health and welfare	-	-	-	-	-	-	-	-
Economic development	-	-	184,408	-	-	-	-	-
Street improvements	-	-	-	-	285,320	-	-	-
Capital improvements	-	-	-	-	-	-	-	-
Committed								
Street improvements	-	-	-	-	-	-	432,575	-
Parks and recreation	-	-	-	-	-	-	-	3,087
Assigned								
Culture and recreation	-	-	-	1,762	-	-	-	-
Total fund balance	135,905	252,272	184,408	1,762	285,320	81,054	432,575	3,087
Total liabilities, deferred inflows and fund balances	\$ 622,067	\$ 263,991	\$ 186,290	\$ 3,290	\$ 285,320	\$ 81,054	\$ 432,575	\$ 3,348

City of Mulvane, Kansas
Combining Balance Sheet - Nonmajor Special Revenue Funds
December 31, 2022

	Special Alcohol	Transient Guest Tax	Library Sales Tax	1% Sales Tax	ARPA Grant	Payroll Clearing	Employee Flexible Spending	Total Nonmajor Special Revenue Funds
Assets								
Cash including short-term investments	\$ 52,347	\$ 397,566	\$ 284,066	\$ 2,209,051	\$ 879,426	\$ 298,562	\$ 41,808	\$ 5,533,817
Accounts receivable	-	149,319	-	-	-	-	-	156,500
Property taxes receivable	-	-	-	84,110	-	-	-	583,873
Total assets	52,347	546,885	284,066	2,293,161	879,426	298,562	41,808	6,274,190
Liabilities, Deferred Inflows and Fund Balances								
Liabilities:								
Accounts payable	-	-	-	-	-	298,562	41,808	342,159
Unearned revenue	-	-	-	-	879,426	-	-	891,145
Total liabilities	-	-	-	-	879,426	298,562	41,808	1,233,304
Deferred inflows of resources:								
Property taxes receivable	-	-	-	-	-	-	-	488,044
Fund balance:								
Restricted								
Insurance claims	-	-	-	-	-	-	-	252,272
Recreation	-	-	284,066	-	-	-	-	501,025
Health and welfare	52,347	-	-	-	-	-	-	52,347
Economic development	-	546,885	-	-	-	-	-	731,293
Street improvements	-	-	-	-	-	-	-	285,320
Capital improvements	-	-	-	2,293,161	-	-	-	2,293,161
Committed								
Street improvements	-	-	-	-	-	-	-	432,575
Parks and recreation	-	-	-	-	-	-	-	3,087
Assigned								
Culture and recreation	-	-	-	-	-	-	-	1,762
Total fund balance	52,347	546,885	284,066	2,293,161	-	-	-	4,552,842
Total liabilities, deferred inflows and fund balances	\$ 52,347	\$ 546,885	\$ 284,066	\$ 2,293,161	\$ 879,426	\$ 298,562	\$ 41,808	\$ 6,274,190

City of Mulvane, Kansas
Combining Schedule of Revenues, Expenditures, and Changes in Fund Bal - Nonmajor Special Revenue Funds
Year Ended December 31, 2022

	Library	Special Liability	Industrial Development	Senior Citizens	Special Highway	Special Park and Recreation	Storm Sewer Fee	Swimming Pool
Revenues								
Taxes	\$ 428,505	\$ 8,193	\$ (888)	\$ -	\$ 244,982	\$ 127,636	\$ -	\$ -
Intergovernmental revenues	-	-	-	40,132	-	-	-	-
Charges for services	-	-	-	3,815	-	-	43,830	57,713
Miscellaneous	-	483	-	-	40	-	-	-
Grants and contributions	-	-	-	-	-	-	-	-
Total revenues	428,505	8,676	(888)	43,947	245,022	127,636	43,830	57,713
Expenditures								
Current								
General government	-	17,629	-	-	-	-	-	-
Highways and streets	-	-	-	-	139,534	-	1,917	-
Culture and recreations	505,046	-	-	77,749	-	140,408	-	147,737
Health and welfare	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Debt Service								
Capital Outlay	-	-	-	-	-	-	-	-
Issuance costs	-	-	-	-	-	-	-	-
Total expenditures	505,046	17,629	-	77,749	139,534	140,408	1,917	147,737
Revenues over (under) expenditures	(76,541)	(8,953)	(888)	(33,802)	105,488	(12,772)	41,913	(90,024)
Other Financing Sources (Uses)								
General obligation refunding bonds issued	-	-	-	-	-	-	-	-
Premium on general obligation refunding bonds	-	-	-	-	-	-	-	-
PMIB loans issued	203,860	2,924	3,264	-	-	-	-	-
Transfers in	-	258,301	-	35,000	-	-	-	90,000
Total other financing sources (uses)	203,860	261,225	3,264	35,000	-	-	-	90,000
Net Change in Fund Balances	127,319	252,272	2,376	1,198	105,488	(12,772)	41,913	(24)
Fund Balances, Beginning, as previously reported	8,586	-	182,032	564	179,832	93,826	390,662	3,111
Prior period adjustment	-	-	-	-	-	-	-	-
Fund Balance, Beginning, restated	8,586	-	182,032	564	179,832	93,826	390,662	3,111
Fund Balances, Ending	\$ 135,905	\$ 252,272	\$ 184,408	\$ 1,762	\$ 285,320	\$ 81,054	\$ 432,575	\$ 3,087

City of Mulvane, Kansas
Combining Schedule of Revenues, Expenditures, and Changes in Fund Bal - Nonmajor Special Revenue Funds
Year Ended December 31, 2022

	Special Alcohol	Transient Guest Tax	Library Sales Tax	1% Sales Tax	ARPA Grant	Payroll Clearing	Employee Flexible Spending	Total Nonmajor Special Revenue Funds
Revenues								
Taxes	\$ -	\$ 438,947	\$ 3,948	\$ 402,745	\$ -	\$ -	\$ -	\$ 1,654,068
Intergovernmental revenues	-	-	-	-	-	-	-	40,132
Charges for services	-	-	-	-	-	-	-	105,358
Miscellaneous	-	-	-	-	-	-	-	523
Grants and contributions	-	-	-	-	95,398	-	-	95,398
Total revenues	-	438,947	3,948	402,745	95,398	-	-	1,895,479
Expenditures								
Current								
General government	-	-	-	9,562	95,398	-	-	122,589
Highways and streets	-	-	-	45,198	-	-	-	186,649
Culture and recreations	-	-	36,363	-	-	-	-	907,303
Health and welfare	3,970	-	-	-	-	-	-	3,970
Economic development	-	192,262	-	-	-	-	-	192,262
Debt Service								
Capital Outlay	-	-	-	732,493	-	-	-	732,493
Issuance costs	-	-	-	51,720	-	-	-	51,720
Total expenditures	3,970	192,262	36,363	838,973	95,398	-	-	2,196,986
Revenue over (under) expenditures	(3,970)	246,685	(32,415)	(436,228)	-	-	-	(301,507)
Other Financing Sources (Uses)								
General obligation refunding bonds issued	-	-	-	2,525,000	-	-	-	2,525,000
Premium on general obligation refunding bonds	-	-	-	204,389	-	-	-	204,389
PMIB loans issued	-	-	-	-	-	-	-	210,048
Transfers in	-	-	-	-	-	-	-	383,301
Total other financing sources (uses)	-	-	-	2,729,389	-	-	-	3,322,738
Net Change in Fund Balances	(3,970)	246,685	(32,415)	2,293,161	-	-	-	3,021,231
Fund Balances, Beginning, as previously reported	56,317	300,200	316,481	-	-	-	-	1,531,611
Prior period adjustment	-	-	-	-	-	-	-	-
Fund Balance, Beginning, restated	56,317	300,200	316,481	-	-	-	-	1,531,611
Fund Balances, Ending	\$ 52,347	\$ 546,885	\$ 284,066	\$ 2,293,161	\$ -	\$ -	\$ -	\$ 4,552,842

City of Mulvane, Kansas
Combining Balance Sheet - Nonmajor Capital Project Funds
December 31, 2022

	Capital Improvement Reserve	Municipal Equipment Reserve	Mulvane Street Drainage	Sewer Injection Plant	Homestead Senior Housing	Capital Projects	Total
Assets							
Cash and short-term investments	\$ 627,330	\$ 511,455	\$ -	\$ -	\$ -	\$ -	\$ 1,138,785
Taxes receivable	47,204	-	-	-	-	-	47,204
Total assets	674,534	511,455	-	-	-	-	1,185,989
Liabilities, Deferred Inflows and Fund Balances							
Deferred inflows of resources							
Property taxes receivable	47,204	-	-	-	-	-	47,204
Fund balance (deficit)							
Restricted							
Capital improvements	627,330	-	-	-	-	-	627,330
Assigned							
Capital outlay	-	511,455	-	-	-	-	511,455
Total fund balance	627,330	511,455	-	-	-	-	1,138,785
Total liabilities, deferred inflows and funds balance	\$ 674,534	\$ 511,455	\$ -	\$ -	\$ -	\$ -	\$ 1,185,989

City of Mulvane, Kansas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
- Nonmajor Capital Project Funds
Year Ended December 31, 2022

	Capital Improvement Reserve	Municipal Equipment Reserve	Mulvane Street Drainage	Sewer Injection Plant	Homestead Senior Housing	Capital Projects	Total
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	276,423	-	-	-	276,423
Total revenues	-	-	276,423	-	-	-	276,423
Expenditures							
Capital outlay	64,201	16,858	28,699	-	-	62,524	172,282
Total expenditures	64,201	16,858	28,699	-	-	62,524	172,282
Expenditures over (under) revenues	(64,201)	(16,858)	247,724	-	-	(62,524)	104,141
Other financing sources (uses)							
PMIB loans issued	177,316	-	-	-	-	-	177,316
Transfers in	-	-	-	-	7,179	-	7,179
Transfers out	-	-	-	(129,405)	-	-	(129,405)
	177,316	-	-	(129,405)	7,179	-	55,090
Change in fund balance	113,115	(16,858)	247,724	(129,405)	7,179	(62,524)	159,231
Fund Balance, Beginning, as previously reported	514,215	528,313	(247,724)	129,405	(7,179)	(1,952,476)	(1,035,446)
Prior period adjustment	-	-	-	-	-	2,015,000	2,015,000
Fund Balance, Beginning, restated	514,215	528,313	(247,724)	129,405	(7,179)	62,524	979,554
Fund Balance, Ending	<u>\$ 627,330</u>	<u>\$ 511,455</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,138,785</u>

City Of Mulvane, Kansas
Library Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 499,734	\$ 499,734	\$ 428,505	\$ (71,229)
Bond proceeds	-	-	203,860	203,860
Total revenues	499,734	499,734	632,365	132,631
Expenditures				
Appropriations to Library Board	506,450	506,450	505,046	1,404
Total expenditures	506,450	506,450	505,046	1,404
Revenues over (under) expenditures	(6,716)	(6,716)	127,319	134,035
Fund Balances, Beginning	6,716	6,716	8,586	1,870
Fund Balances, Ending	\$ -	\$ -	\$ 135,905	\$ 135,905

City Of Mulvane, Kansas
Special Liability Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 9,521	\$ 9,521	\$ 8,649	\$ (872)
Bond proceeds	-	-	2,924	2,924
Transfers in	-	-	258,301	258,301
Total revenues	9,521	9,521	269,874	260,353
Expenditures				
Legal services	110,000	110,000	17,921	92,079
Total expenditures	110,000	110,000	17,921	92,079
Revenues over (under) expenditures	(100,479)	(100,479)	251,953	352,432
Fund Balances, Beginning	100,479	100,479	-	(100,479)
Fund Balances, Ending	\$ -	\$ -	\$ 251,953	\$ 251,953

City Of Mulvane, Kansas
Industrial Development Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,006	\$ 1,006	\$ (889)	\$ (1,895)
Bond proceeds	-	-	3,265	3,265
Total revenues	1,006	1,006	2,376	1,370
Expenditures				
Capital Outlay	179,000	179,000	-	179,000
Total expenditures	179,000	179,000	-	179,000
Revenues over (under) expenditures	(177,994)	(177,994)	2,376	180,370
Fund Balances, Beginning	177,994	177,994	182,032	4,038
Fund Balances, Ending	\$ -	\$ -	\$ 184,408	\$ 184,408

City Of Mulvane, Kansas
Senior Citizens Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 18,980	\$ 18,980	\$ 40,132	\$ 21,152
Charges for services	1,500	1,500	10,414	8,914
Miscellaneous	500	500	-	(500)
Transfers in	75,000	75,000	35,000	(40,000)
Total revenues	95,980	95,980	85,546	(10,434)
Expenditures				
Operating expenditures	97,654	97,654	84,348	13,306
Total expenditures	97,654	97,654	84,348	13,306
Revenues over (under) expenditures	(1,674)	(1,674)	1,198	2,872
Fund Balances, Beginning	11,674	11,674	565	(11,109)
Fund Balances, Ending	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,763</u>	<u>\$ (8,237)</u>

City Of Mulvane, Kansas
Special Highway Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 228,210	\$ 228,210	\$ 250,409	\$ 22,199
Total revenues	228,210	228,210	250,409	22,199
Expenditures				
Street operations	300,000	300,000	140,955	159,045
Capital outlay	72,943	72,943	3,966	68,977
Total expenditures	372,943	372,943	144,921	228,022
Revenues over (under) expenditures	(144,733)	(144,733)	105,488	250,221
Fund Balances, Beginning	144,733	144,733	179,832	35,099
Fund Balances, Ending	\$ -	\$ -	\$ 285,320	\$ 285,320

City Of Mulvane, Kansas
Special Park and Recreation Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Liquor tax	\$ 96,618	\$ 96,618	\$ 127,636	\$ 31,018
Total revenues	96,618	96,618	127,636	31,018
Expenditures				
Culture and recreations	96,618	96,618	95,972	646
Total expenditures	96,618	96,618	95,972	646
Revenues over (under) expenditures	-	-	31,664	31,664
Fund Balances, Beginning	-	-	66	66
Fund Balances, Ending	\$ -	\$ -	\$ 31,730	\$ 31,730

City Of Mulvane, Kansas
Storm Sewer Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 40,000	\$ 40,000	\$ 43,711	\$ 3,711
Miscellaneous	-	-	575	575
Total revenues	40,000	40,000	44,286	4,286
Expenditures				
Highways and streets	176,089	176,089	2,493	173,596
Total expenditures	176,089	176,089	2,493	173,596
Revenues over (under) expenditures	(136,089)	(136,089)	41,793	177,882
Fund Balances, Beginning	136,089	136,089	384,754	248,665
Fund Balances, Ending	\$ -	\$ -	\$ 426,547	\$ 426,547

City Of Mulvane, Kansas
Swimming Pool Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 58,000	\$ 58,000	\$ 57,713	\$ (287)
Transfers in	110,000	110,000	90,000	(20,000)
Total revenues	168,000	168,000	147,713	(20,287)
Expenditures				
Swimming pool operations	183,960	183,960	147,737	36,223
Total expenditures	183,960	183,960	147,737	36,223
Revenues over (under) expenditures	(15,960)	(15,960)	(24)	15,936
Fund Balances, Beginning	15,960	15,960	3,111	(12,849)
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,087</u>	<u>\$ 3,087</u>

City Of Mulvane, Kansas
Special Alcohol Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Liquor tax	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures				
Awareness programs	25,000	25,000	3,970	21,030
Total expenditures	25,000	25,000	3,970	21,030
Revenues over (under) expenditures	(25,000)	(25,000)	(3,970)	21,030
Fund Balances, Beginning	53,085	53,085	56,317	3,232
Fund Balances, Ending	<u>\$ 28,085</u>	<u>\$ 28,085</u>	<u>\$ 52,347</u>	<u>\$ 24,262</u>

City Of Mulvane, Kansas
Transient Guest Tax Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Transient guest tax	\$ 200,000	\$ 200,000	\$ 373,238	\$ 173,238
Total revenues	200,000	200,000	373,238	173,238
Expenditures				
Contractual services	200,000	200,000	192,262	7,738
Total expenditures	200,000	200,000	192,262	7,738
Revenues over (under) expenditures	-	-	180,976	180,976
Fund Balances, Beginning	-	-	216,590	216,590
Fund Balances, Ending	\$ -	\$ -	\$ 397,566	\$ 397,566

City Of Mulvane, Kansas
Library Sales Tax Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Local sales tax	\$ -	\$ -	\$ 8,179	\$ 8,179
Total revenues	-	-	8,179	8,179
Expenditures				
Debt service - lease payment	125,873	125,873	-	125,873
Miscellaneous	-	-	36,363	(36,363)
Total expenditures	125,873	125,873	36,363	89,510
Revenues over (under) expenditures	(125,873)	(125,873)	(28,184)	97,689
Fund Balances, Beginning	125,873	125,873	312,250	186,377
Fund Balances, Ending	\$ -	\$ -	\$ 284,066	\$ 284,066

City Of Mulvane, Kansas
1% Sales Tax
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Local sales tax	\$ -	\$ 250,000	\$ 318,635	\$ 68,635
Bond proceeds	-	2,525,000	2,715,402	190,402
Total revenues	-	2,775,000	3,034,037	259,037
Expenditures				
Capital outlay	-	1,595,000	859,724	735,276
Miscellaneous	-	-	9,562	(9,562)
Total expenditures	-	1,595,000	869,286	725,714
Revenues over (under) expenditures	-	1,180,000	2,164,751	984,751
Fund Balances, Beginning	-	-	-	-
Fund Balances, Ending	\$ -	\$ 1,180,000	\$ 2,164,751	\$ 984,751

City Of Mulvane, Kansas
ARPA Grant Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Actual Amounts Budgetary Basis
Revenues	
Grants and contributions	\$ 95,398
Total revenues	95,398
Expenditures	
General government	95,398
Total expenditures	95,398
Revenues over (under) expenditures	-
Fund Balances, Beginning, as previously reported	-
Prior period adjustment	-
Fund Balance, Beginning, restated	-
Fund Balances, Ending	\$ -

City Of Mulvane, Kansas
Capital Improvements Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 88,121	\$ 88,121	\$ -	\$ (88,121)
Bond proceeds	-	-	177,316	177,316
Total revenues	88,121	88,121	177,316	89,195
Expenditures				
Capital outlay	400,000	400,000	32,300	367,700
Total expenditures	400,000	400,000	32,300	367,700
Revenues over (under) expenditures	(311,879)	(311,879)	145,016	456,895
Fund Balances, Beginning	311,879	311,879	514,215	202,336
Fund Balances, Ending	\$ -	\$ -	\$ 659,231	\$ 659,231

City Of Mulvane, Kansas
Debit Service Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 546,316	\$ 546,316	\$ 336,708	\$ (209,608)
Special assessments	1,800,000	1,800,000	1,895,474	95,474
Bond proceeds	-	-	393,786	393,786
Total revenues	2,346,316	2,346,316	2,625,968	279,652
Expenditures				
Bond principal	1,885,655	1,885,655	1,885,655	-
Bond interest and commission	560,814	560,814	528,850	31,964
Cost of issuance	-	-	-	-
Cash basis reserve	15,000	15,000	-	15,000
Total expenditures	2,461,469	2,461,469	2,414,505	46,964
Revenues over (under) expenditures	(115,153)	(115,153)	211,463	326,616
Fund Balances, Beginning	115,153	115,153	216,355	101,202
Fund Balances, Ending	\$ -	\$ -	\$ 427,818	\$ 427,818

Enterprise Funds

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The fund measure focus is upon determination of net income, financial position and change in financial position. The following major Enterprise Funds are reported:

Electric System - to account for the maintenance of the electric distribution system. Financing is provided by user charges.

Water System - to account for the maintenance of the water distribution system. Financing is provided by user charges.

Sewer System - to account for the operation and maintenance of the sewer system and sewage treatment plant. Financing is provided by user charges.

City Of Mulvane, Kansas
Electric System Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 5,113,933	\$ 5,113,933	\$ 6,196,993	\$ 1,083,060
Use of money and property	40,000	40,000	-	(40,000)
Miscellaneous	20,000	20,000	10,388	(9,612)
Total revenues	5,173,933	5,173,933	6,207,381	1,033,448
Expenditures				
Operations	5,012,793	5,012,793	5,022,274	(9,481)
Capital outlay	205,000	205,000	183,594	21,406
Debt service	325,000	325,000	332,745	(7,745)
Total expenditures	5,542,793	5,542,793	5,538,613	4,180
Revenues over (under) expenditures	(368,860)	(368,860)	668,768	1,037,628
Fund Balances, Beginning	3,329,905	3,329,905	4,629,083	1,299,178
Fund Balances, Ending	<u>\$ 2,961,045</u>	<u>\$ 2,961,045</u>	<u>\$ 5,297,851</u>	<u>\$ 2,336,806</u>

City Of Mulvane, Kansas
Water System Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 1,102,785	\$ 1,102,785	\$ 1,134,705	\$ 31,920
Bond proceeds	2,400,000	2,400,000	-	(2,400,000)
Total revenues	3,502,785	3,502,785	1,134,705	(2,368,080)
Expenditures				
Operations	1,256,712	1,256,712	1,055,028	201,684
Capital outlay	2,850,000	2,850,000	51,157	2,798,843
Debt service	6,700	6,700	34,357	(27,657)
Total expenditures	4,113,412	4,113,412	1,140,542	2,972,870
Revenues over (under) expenditures	(610,627)	(610,627)	(5,837)	604,790
Fund Balances, Beginning	1,187,246	1,187,246	1,356,528	169,282
Fund Balances, Ending	\$ 576,619	\$ 576,619	\$ 1,350,691	\$ 774,072

City Of Mulvane, Kansas
Sewer System Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual Budgetary Basis
Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive Negative
	Original	Final		
Revenues				
Charges for services	\$ 1,833,000	\$ 1,833,000	\$ 1,687,146	\$ (145,854)
Use of money and property	15,000	15,000	-	(15,000)
Miscellaneous	10,000	10,000	6,559	(3,441)
Total revenues	1,858,000	1,858,000	1,693,705	(164,295)
Expenditures				
Operations	1,322,440	1,322,440	1,227,736	94,704
Capital outlay	280,000	280,000	109,889	170,111
Debt service	580,000	580,000	571,290	8,710
Total expenditures	2,182,440	2,182,440	1,908,915	273,525
Adjustments for qualifying budget credits	-	-	-	-
Total expenditures and credits	2,182,440	2,182,440	1,908,915	273,525
Revenues over (under) expenditures	(324,440)	(324,440)	(215,210)	109,230
Fund Balances, Beginning	1,553,059	1,553,059	1,646,152	93,093
Fund Balances, Ending	\$ 1,228,619	\$ 1,228,619	\$ 1,430,942	\$ 202,323

Statistical Section

Statistical Section

This part of the City of Mulvane's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the government's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Sources: *Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.*

City Of Mulvane, Kansas
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2013 Amount	2014 Amount	2015 Amount	2016 Amount	2017 Amount	2018 Amount	2019 Amount	2020 Amount	2021 Amount	2022 Amount
Governmental activities										
Net investment in capital assets	\$ 1,923,151	\$ 3,659,539	\$ (3,125,468)	\$ (1,597,973)	\$ 1,034,051	\$ 325,720	\$ 2,841,055	\$ 4,576,371	\$ 6,211,435	2,444,409
Restricted for:										
Debt service	20,186,897	19,004,749	17,035,947	15,513,868	14,556,981	12,864,822	14,101,663	12,477,711	11,094,526	\$ 11,037,807
Capital Improvements	120,116	245,467	280,568	799,708	95,323	193,378	395,939	499,716	514,215	3,431,946
General government	470,251	205,676	138,559	40,196	156,235	275,702	275,542	263,928	269,234	252,272
Employee Benefits	117,642	903,319	1,308,689	821,572	306,691	194,063	122,858	192,444	205,134	699,638
Parks and recreation	394,800	287,970	528,310	832,185	945,165	1,179,447	577,767	757,871	418,893	505,874
Economic Development	125,077	437,536	488,678	499,479	475,272	518,714	461,572	315,976	482,232	731,293
Street Maintenance	373,437	15,414	37,791	82,963	92,191	52,293	55,938	131,550	179,832	717,895
Public safety	30,732	-	-	-	-	-	-	-	-	-
Health and Welfare	44,587	59,373	81,665	106,878	70,969	87,977	58,421	58,085	56,317	52,347
Unrestricted	3,350,087	3,283,535	1,872,601	2,245,722	598,792	1,579,488	850,605	908,356	1,742,608	1,476,927
Total governmental activities net position	<u>\$ 27,136,777</u>	<u>\$ 28,102,578</u>	<u>\$ 18,647,340</u>	<u>\$ 19,344,598</u>	<u>\$ 18,331,670</u>	<u>\$ 17,271,604</u>	<u>\$ 19,741,360</u>	<u>\$ 20,182,008</u>	<u>\$ 21,174,426</u>	<u>\$ 21,350,408</u>
Business-type activities										
Net investment in capital assets	22,516,919	22,521,469	30,478,002	30,038,002	30,795,123	31,574,138	31,325,225	31,982,415	28,803,220	28,492,696
Restricted for Debt Service	3,009,366	2,956,153	133,838	-	-	-	-	-	-	-
Unrestricted	2,600,777	2,777,796	4,778,601	5,671,807	5,769,899	6,226,438	6,919,091	6,596,841	10,223,303	10,395,236
Total business-type activities	<u>\$ 28,127,062</u>	<u>\$ 28,255,418</u>	<u>\$ 35,390,441</u>	<u>\$ 35,709,809</u>	<u>\$ 36,565,022</u>	<u>\$ 37,800,576</u>	<u>\$ 38,244,316</u>	<u>\$ 38,579,256</u>	<u>\$ 39,026,523</u>	<u>\$ 38,887,932</u>
Primary government										
Net investment in capital assets	24,440,070	26,181,008	27,352,534	28,440,029	31,829,174	31,899,858	34,166,280	36,558,786	35,014,655	30,937,105
Restricted	24,402,654	24,115,657	20,034,045	18,696,849	16,698,827	15,366,396	16,049,700	14,697,281	13,220,383	17,429,072
Unrestricted	5,950,864	6,061,331	6,651,202	7,917,529	6,368,691	7,805,926	7,769,696	7,505,197	11,965,911	11,872,163
Total primary government	<u>\$ 54,793,588</u>	<u>\$ 56,357,996</u>	<u>\$ 54,037,781</u>	<u>\$ 55,054,407</u>	<u>\$ 54,896,692</u>	<u>\$ 55,072,180</u>	<u>\$ 57,985,676</u>	<u>\$ 58,761,264</u>	<u>\$ 60,200,949</u>	<u>\$ 60,238,340</u>

City Of Mulvane, Kansas
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 1,120,120	\$ 1,297,410	\$ 1,515,897	\$ 1,782,897	\$ 2,151,881	\$ 1,179,135	\$ 1,177,761	\$ 1,138,868	\$ 1,582,696	\$ 2,339,991
Public safety	2,846,130	2,880,502	3,138,385	3,584,483	3,733,737	4,316,866	4,572,523	4,501,353	4,768,021	4,036,043
Highways and Streets	1,538,787	2,392,668	1,527,136	1,665,590	2,320,717	2,361,133	2,366,506	2,287,801	2,242,816	2,478,010
Health Sanitation	45,963	52,180	39,130	39,130	106,129	600	29,556	123,426	1,768	4,046
Culture and Recreation	962,253	881,440	1,560,950	1,622,079	1,432,675	1,454,413	2,298,566	1,432,248	1,874,437	1,199,323
Economic Development	49,927	219,093	291,281	340,265	343,545	256,058	404,942	372,574	168,600	315,449
Environmental Protection	739	1,099	233	233	308	615	478	849	311	33
Interest on long term debt	875,012	814,828	1,072,292	710,073	734,791	746,287	769,278	548,577	436,005	611,614
Total governmental activities expenses	<u>\$ 7,438,931</u>	<u>\$ 8,539,220</u>	<u>\$ 9,145,304</u>	<u>\$ 9,744,750</u>	<u>\$ 10,823,783</u>	<u>\$ 10,315,107</u>	<u>\$ 11,619,610</u>	<u>\$ 10,405,696</u>	<u>\$ 11,074,654</u>	<u>\$ 10,984,509</u>
Business-type activities:										
Electric Utility	\$ 4,268,774	\$ 4,995,057	\$ 4,738,239	\$ 4,742,936	\$ 4,768,801	\$ 5,013,606	\$ 4,648,838	\$ 4,271,131	\$ 4,508,880	\$ 5,601,470
Water Utility	914,372	1,018,362	1,291,157	1,214,150	1,251,030	1,299,081	1,238,769	1,261,213	1,328,770	1,370,943
Wastewater Utility	1,698,378	1,670,390	1,593,965	1,687,656	1,556,034	1,633,447	1,672,720	1,670,964	1,836,601	2,447,920
Total business-type activities expenses	<u>\$ 6,881,524</u>	<u>\$ 7,683,809</u>	<u>\$ 7,623,361</u>	<u>\$ 7,644,742</u>	<u>\$ 7,575,865</u>	<u>\$ 7,946,134</u>	<u>\$ 7,560,327</u>	<u>\$ 7,203,308</u>	<u>\$ 7,674,251</u>	<u>\$ 9,420,333</u>
 Total primary government expenses	<u>\$ 14,320,455</u>	<u>\$ 16,223,029</u>	<u>\$ 16,768,665</u>	<u>\$ 17,389,492</u>	<u>\$ 18,399,648</u>	<u>\$ 18,261,241</u>	<u>\$ 19,179,937</u>	<u>\$ 17,609,004</u>	<u>\$ 18,748,905</u>	<u>\$ 20,404,842</u>
 Program Revenues										
Governmental activities:										
Charges for services										
General government	\$ 133,536	\$ 129,915	\$ 126,761	\$ 343,275	\$ 128,893	\$ 158,357	\$ 119,790	\$ 125,653	\$ 196,951	\$ 344,063
Public safety	483,626	535,702	1,071,489	1,094,153	1,143,085	1,123,961	2,033,870	1,048,487	1,470,171	479,620
Highway & Streets	33,840	38,053	31,841	39,126	41,631	42,188	42,435	42,370	43,410	-
Health and Sanitation	-	-	-	-	-	-	-	112,643	44,412	43,830
Culture and Recreation	65,372	61,770	63,402	66,051	64,186	72,271	75,301	6,413	61,774	57,713
Economic Development	203,839	-	-	-	-	-	-	-	-	-
Operating grants and contributions	1,749,079	1,298,001	1,889,916	1,733,706	1,378,067	1,724,379	4,538,085	1,822,052	2,159,421	628,279
Capital grants and contributions	204	716,331	723,512	700,756	677,275	673,750	774,806	711,048	476,352	-
Total governmental activities program revenues	<u>\$ 2,669,496</u>	<u>\$ 2,779,772</u>	<u>\$ 3,906,921</u>	<u>\$ 3,977,067</u>	<u>\$ 3,433,137</u>	<u>\$ 3,794,906</u>	<u>\$ 7,584,287</u>	<u>\$ 3,868,666</u>	<u>\$ 4,452,491</u>	<u>\$ 1,553,505</u>

Continued on next page

City Of Mulvane, Kansas
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Business-type activities:

Charges for services

Electric Utility	\$ 4,358,191	\$ 4,859,153	\$ 4,441,803	\$ 4,855,854	\$ 4,812,129	\$ 5,296,701	\$ 5,038,007	\$ 4,553,985	\$ 5,346,807	\$ 6,298,667
Water Utility	1,092,281	1,098,460	1,096,022	1,105,822	1,082,368	1,113,993	1,091,439	1,105,199	1,059,237	1,136,331
Wastewater Utility	1,639,641	1,623,215	1,738,424	1,956,166	1,857,701	1,787,322	1,763,654	1,727,383	1,677,731	1,702,643
Capital grants and contributions	1,651	-	-	-	59,538	-	-	-	-	-
Total business-type activities program revenues	<u>\$ 7,091,764</u>	<u>\$ 7,580,828</u>	<u>\$ 7,276,249</u>	<u>\$ 7,917,842</u>	<u>\$ 7,811,736</u>	<u>\$ 8,198,016</u>	<u>\$ 7,893,100</u>	<u>\$ 7,386,567</u>	<u>\$ 8,083,775</u>	<u>\$ 9,137,641</u>

Total primary government program revenues	<u>\$ 9,761,260</u>	<u>\$ 10,360,600</u>	<u>\$ 11,183,170</u>	<u>\$ 11,894,909</u>	<u>\$ 11,244,873</u>	<u>\$ 11,992,922</u>	<u>\$ 15,477,387</u>	<u>\$ 11,255,233</u>	<u>\$ 12,536,266</u>	<u>\$ 10,691,146</u>
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Net (Expense) Revenue

Governmental activities	\$ (4,769,435)	\$ (5,759,448)	\$ (5,238,383)	\$ (5,767,683)	\$ (7,390,646)	\$ (6,520,201)	\$ (4,035,323)	\$ (6,537,030)	\$ (6,622,163)	\$ (9,431,004)
Business-type activities	<u>210,240</u>	<u>(102,981)</u>	<u>(347,112)</u>	<u>273,100</u>	<u>235,871</u>	<u>251,882</u>	<u>332,773</u>	<u>183,259</u>	<u>409,524</u>	<u>(282,692)</u>
Total Primary Government Net Expenses	<u>\$ (4,559,195)</u>	<u>\$ (5,862,429)</u>	<u>\$ (5,585,495)</u>	<u>\$ (5,494,583)</u>	<u>\$ (7,154,775)</u>	<u>\$ (6,268,319)</u>	<u>\$ (3,702,550)</u>	<u>\$ (6,353,771)</u>	<u>\$ (6,212,639)</u>	<u>\$ (9,713,696)</u>

Continued on next page

City Of Mulvane, Kansas
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

General Revenues & Other Changes in Net Position

Governmental activities:

Taxes

Property Taxes

General Purposes	\$ 2,217,654	\$ 3,751,657	\$ 2,851,045	\$ 2,919,006	\$ 2,346,878	\$ 3,543,583	\$ 2,828,655	\$ 3,924,076	\$ 4,026,556	\$ 5,281,436
Debt Services	371,681	431,877	431,877	818,784	1,606,932	367,703	627,003	541,409	625,427	334,823
Gaming Facility Revenue Sharing	1,926,430	1,784,165	1,832,260	1,806,329	1,798,789	1,819,997	1,864,339	1,414,783	1,729,074	1,587,909
Sales Taxes	661,288	718,740	741,498	690,564	911,338	790,162	837,322	865,772	988,232	1,100,509
Franchise Taxes	244,783	252,328	223,642	201,404	234,263	250,630	254,163	219,852	235,145	258,380
Investment Earnings	10,573	11,660	29,556	38,520	54,518	76,599	93,597	63,237	10,147	-
Transfers	(4,072,237)	(225,178)	(8,318,410)	(10,347)	(575,000)	(1,034,154)	-	(51,451)	-	(122,227)
Total governmental activities general revenues	<u>\$ 1,360,172</u>	<u>\$ 6,725,249</u>	<u>\$ (2,208,532)</u>	<u>\$ 6,464,260</u>	<u>\$ 6,377,718</u>	<u>\$ 5,814,520</u>	<u>6,505,079</u>	<u>6,977,678</u>	<u>7,614,581</u>	<u>\$ 8,440,830</u>

Business-type activities:

Investment earnings

Transfers

Investment earnings	\$ 3,173	\$ 6,159	\$ 13,152	\$ 35,921	\$ 44,342	\$ 67,645	\$ 110,967	\$ 100,230	\$ 37,743	\$ 21,874
Transfers	4,072,237	225,178	8,318,410	10,347	575,000	1,034,154	-	51,451	-	122,227
Total business-type activities general revenues	<u>\$ 4,075,410</u>	<u>\$ 231,337</u>	<u>\$ 8,331,562</u>	<u>\$ 46,268</u>	<u>\$ 619,342</u>	<u>\$ 1,101,799</u>	<u>\$ 110,967</u>	<u>\$ 151,681</u>	<u>\$ 37,743</u>	<u>\$ 144,101</u>

Total primary government

Total primary government	<u>\$ 5,435,582</u>	<u>\$ 6,956,586</u>	<u>\$ 6,123,030</u>	<u>\$ 6,510,528</u>	<u>\$ 6,997,060</u>	<u>\$ 6,916,319</u>	<u>\$ 6,616,046</u>	<u>\$ 7,129,359</u>	<u>\$ 7,652,324</u>	<u>\$ 8,584,931</u>
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Change in Net Position

Governmental Activities

Business-type Activities

Governmental Activities	\$ (3,409,263)	\$ 965,801	\$ (7,446,915)	\$ 696,577	\$ (1,012,928)	\$ (705,681)	\$ 2,469,756	\$ 440,648	\$ 992,418	\$ (990,174)
Business-type Activities	4,285,650	128,356	7,984,450	319,368	855,213	1,353,681	443,740	334,940	447,267	(138,591)
Total primary government	<u>\$ 876,387</u>	<u>\$ 1,094,157</u>	<u>\$ 537,535</u>	<u>\$ 1,015,945</u>	<u>\$ (157,715)</u>	<u>\$ 648,000</u>	<u>\$ 2,913,496</u>	<u>\$ 775,588</u>	<u>\$ 1,439,685</u>	<u>\$ (1,128,765)</u>

City Of Mulvane, Kansas
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Restricted: Insurance	\$ 117,642	\$ 205,676	\$ 138,559	\$ 401,196	\$ 156,235	\$ 40,196	\$ 275,702	\$ 263,928	\$ 269,234	\$ -
Assigned: General Government	2,781,546	1,408,934	3,643,955	3,009,377	2,946,773	2,692,998	1,979,839	1,655,581	2,075,223	1,741,546
Unassigned	-	1,805,946	-	1,438,247	1,129,253	1,279,140	1,649,750	1,783,720	1,927,627	3,019,939
Total General Fund	<u>\$ 2,899,188</u>	<u>\$ 3,420,556</u>	<u>\$ 3,782,514</u>	<u>\$ 4,848,820</u>	<u>\$ 4,232,261</u>	<u>\$ 4,012,334</u>	<u>\$ 3,905,291</u>	<u>\$ 3,703,229</u>	<u>\$ 4,272,084</u>	<u>\$ 4,761,485</u>
All other governmental funds										
Restricted: Debt Service	\$ 351,859	\$ 603,419	\$ 147,359	\$ 114,268	\$ 601,951	\$ 315,414	\$ 221,115	\$ 131,306	\$ 216,355	\$ 1,364,710
Insurance	-	-	-	-	-	-	-	-	-	252,272
EMS Facility & Equipment	394,800	-	-	-	-	-	-	-	-	-
General Government	470,251	903,319	1,308,689	821,572	306,691	194,063	122,858	192,444	205,134	699,638
Recreation	125,077	287,970	528,310	832,185	945,165	1,179,447	577,767	757,871	418,893	501,025
Health and Welfare	44,587	59,373	81,665	106,878	70,969	87,977	58,421	58,085	56,317	52,347
Economic Development	373,437	437,536	488,678	499,479	475,272	518,714	461,572	315,976	482,232	731,293
Street Improvements	30,732	15,414	37,791	82,963	92,191	52,293	55,938	131,550	179,832	285,320
Capital Improvements	157,667	4,730,162	2,998,388	799,708	95,323	193,378	395,939	499,716	514,215	2,920,491
Committed: Street Improvements	463,229	355,445	306,441	334,764	331,384	311,321	320,007	354,860	390,662	432,575
Parks and recreation	57,172	58,786	68,437	78,602	67,424	3,189	2,460	2,789	3,111	3,087
Capital improvements	7,599,451	-	-	-	-	-	-	-	-	-
Assigned: General Government	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	2,957	2	4,202	6,951	661	1,684	694	273	564	1,762
Capital Outlay	282,651	374,062	286,659	228,787	203,670	381,868	188,642	364,843	528,313	511,455
Unassigned	(249,159)	(799)	(477)	(314,697)	(1,303,181)	241,413	19	-	(2,077,974)	-
Total all other Governmental Funds	<u>\$ 10,104,711</u>	<u>\$ 7,824,689</u>	<u>\$ 6,256,142</u>	<u>\$ 3,591,460</u>	<u>\$ 1,887,520</u>	<u>\$ 3,480,761</u>	<u>\$ 2,405,432</u>	<u>\$ 2,809,713</u>	<u>\$ 917,654</u>	<u>\$ 7,755,975</u>

City Of Mulvane, Kansas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 3,890,550	\$ 5,356,082	\$ 5,717,474	\$ 5,558,969	\$ 5,977,570	\$ 5,816,319	\$ 5,535,220	\$ 6,336,804	\$ 6,527,078	\$ 6,113,130
Special Assessment Taxes	1,825,520	2,080,579	1,716,222	2,113,053	1,721,295	1,964,110	1,951,808	2,009,364	1,932,333	1,882,566
Intergovernmental	2,528,703	2,697,818	2,537,254	2,476,111	2,464,974	2,544,760	2,630,805	2,467,115	2,495,485	2,120,790
Licenses and permits	341,642	342,885	330,161	294,594	281,645	300,959	299,158	279,543	296,433	327,322
Charges for Services	304,186	339,117	343,678	383,857	446,216	449,633	424,845	335,478	379,012	459,289
Fines and Forfeitures	149,907	170,708	209,614	208,008	208,041	190,501	177,256	156,630	163,443	138,615
Grants and Contributions	-	-	-	-	-	-	-	-	521,140	95,398
Use of Money & Property	144,397	149,046	637,884	658,099	657,735	695,680	1,654,182	671,397	1,077,247	-
Other Revenues	31,802	27,672	37,254	247,971	72,949	87,240	84,952	175,607	143,135	380,632
Total revenues	<u>\$ 9,216,707</u>	<u>\$ 11,163,907</u>	<u>\$ 11,529,541</u>	<u>\$ 11,940,662</u>	<u>\$ 11,830,425</u>	<u>\$ 12,049,202</u>	<u>\$ 12,758,226</u>	<u>\$ 12,431,938</u>	<u>\$ 13,535,306</u>	<u>\$ 11,517,742</u>
Expenditures										
General government	\$ 1,174,908	\$ 1,565,701	\$ 1,584,854	\$ 1,832,201	\$ 2,043,947	\$ 1,107,015	\$ 1,095,817	\$ 1,091,419	\$ 1,528,853	\$ 2,258,990
Public safety	2,673,387	3,095,509	2,916,081	3,371,380	3,348,962	4,323,817	4,481,933	4,576,210	4,487,783	3,576,631
Highways and Streets	719,963	781,258	725,994	764,464	1,372,749	1,577,701	1,474,670	1,343,007	1,443,988	1,467,263
Culture and recreation	880,129	939,174	1,453,318	1,374,513	1,277,834	1,258,069	2,134,189	1,374,807	1,623,916	907,303
Environmental Protection	46,702	53,279	39,363	39,250	106,437	1,215	478	849	311	4,003
Economic Development / Health-Sanitation	49,927	219,093	291,281	340,265	343,545	283,558	404,978	353,625	135,519	309,536
Capital outlay	3,249,817	8,698,524	2,051,227	2,715,999	1,851,688	1,811,575	469,774	243,991	2,132,214	904,775
Debt service										
Principal	1,548,308	2,358,336	2,541,373	2,691,997	2,652,213	2,569,921	3,454,278	2,452,675	2,861,567	1,885,646
Issuance costs	-	-	-	-	-	-	-	-	-	147,212
Interest	905,067	690,356	1,228,457	745,175	792,549	779,511	776,026	792,976	673,381	557,543
Total expenditures	<u>\$ 11,248,208</u>	<u>\$ 18,401,230</u>	<u>\$ 12,831,948</u>	<u>\$ 13,875,244</u>	<u>\$ 13,789,924</u>	<u>\$ 13,712,382</u>	<u>\$ 14,292,143</u>	<u>\$ 12,229,559</u>	<u>\$ 14,887,532</u>	<u>\$ 12,018,902</u>
Revenues over (under) Expenditures	\$ (2,031,501)	\$ (7,237,323)	\$ (1,302,407)	\$ (1,934,582)	\$ (1,959,499)	\$ (1,663,180)	\$ (1,533,917)	\$ 202,379	\$ (1,352,226)	\$ (501,160)

Continued on next page

City Of Mulvane, Kansas
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Other financing sources (uses)										
Bond and Loan Proceeds	\$ 8,225,000	\$ 5,393,047	\$ 2,543,576	\$ 8,330,000	\$ -	\$ 3,205,000	\$ 8,335,545	\$ -	\$ 1,721,412	\$ 4,589,650
Premium and Go Bonds Issues	63,929	37,172	21,183	643,885	-	67,000	827,486	-	104,163	284,151
Premium on PBC Revenue Bonds Issued	-	74,450	-	-	-	-	-	-	-	-
PMIB loans issued	-	-	-	-	-	-	-	-	-	2,132,746
Payment to Escrow Agent	-	-	(2,468,941)	(8,998,679)	-	-	(9,047,152)	-	(1,796,553)	(2,020,239)
Transfers in	743,950	489,148	182,887	458,311	125,000	422,647	162,238	226,500	-	390,480
Transfers out	(713,950)	(515,148)	(182,887)	(458,311)	(125,000)	(422,647)	(162,238)	(226,500)	-	(512,707)
Total other financing sources (uses)	<u>\$ 8,318,929</u>	<u>\$ 5,478,669</u>	<u>\$ 95,818</u>	<u>\$ (24,794)</u>	<u>\$ -</u>	<u>\$ 3,272,000</u>	<u>\$ 115,879</u>	<u>\$ -</u>	<u>\$ 29,022</u>	<u>\$ 4,864,081</u>
Net change in fund balance	<u>\$ 6,287,428</u>	<u>\$ (1,758,654)</u>	<u>\$ (1,206,589)</u>	<u>\$ (1,959,376)</u>	<u>\$ (1,959,499)</u>	<u>\$ 1,608,820</u>	<u>\$ (1,418,038)</u>	<u>\$ 202,379</u>	<u>\$ (1,323,204)</u>	<u>\$ 4,362,921</u>
Debt service as a percentage of non-capital expenditures	30.67%	31.42%	34.97%	30.80%	28.85%	28.14%	31.77%	28.61%	28.24%	20.33%

City Of Mulvane, Kansas
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

FY	Real Property		Personal Property		Total		Total Direct Tax Rate	Assessed value as a % of Estimated Actual Value
	Assessed Value	Estimated Actual value	Assessed Value	Estimated Actual value	Assessed Value	Estimated Actual value		
2013	\$ 90,689,753	\$ 488,497,844	\$ 542,529	\$ 2,018,951	\$ 91,232,282	\$ 490,516,795	41.923%	18.60%
2014	73,772,161	421,192,368	604,247	2,237,952	74,376,408	423,430,320	42.406%	17.57%
2015	80,317,379	446,207,661	594,490	2,201,815	80,911,869	448,409,476	42.406%	18.04%
2016	80,264,699	440,205,239	304,910	1,131,217	80,569,609	441,336,456	46.531%	18.26%
2017	81,925,806	463,252,202	284,286	1,057,963	82,210,092	464,310,165	42.406%	17.71%
2018	86,319,759	479,554,217	295,826	1,047,426	86,615,585	480,601,643	44.247%	18.02%
2019	89,113,156	495,373,893	280,515	1,040,711	89,393,671	496,414,604	46.603%	18.01%
2020	93,333,144	518,187,249	285,353	1,300,200	93,618,497	519,487,449	46.599%	18.02%
2021	94,403,593	528,550,994	266,692	1,326,204	94,670,285	529,877,198	46.590%	17.87%
2022	98,241,208	530,000,000	270,000	1,350,000	98,511,208	531,350,000	4660.000%	18.54%

Source: State – Division of Budget
Sedgwick County Clerk
Sumner County Clerk

City Of Mulvane, Kansas
Property Tax Rates- Direct and Overlapping Governments
Last Ten Fiscal Years

Sedgwick County

Fiscal Year	City Rates								Overlapping Government Rates					
	General	Debt Service	Employee Benefits	Library	Industrial Development	Capital Improvements	Special Liability	Total City	State	County	School	Cemetery	Township	Total
2013	9.630	3.734	18.571	3.056	0.163	5.048	1.721	41.923	1.500	29.377	55.382	0.998	0.000	129.180
2014	8.5070	7.635	20.495	4.061	0.131	1.401	0.176	42.406	1.500	29.478	60.905	1.466	0.000	135.755
2015	14.625	9.417	9.276	3.498	0.086	5.276	0.084	42.262	1.500	29.383	64.306	1.466	0.000	138.917
2016	9.5030	15.316	10.972	5.000	0.053	1.283	2.120	44.247	1.500	29.393	62.956	1.492	0.000	139.588
2017	26.734	3.256	5.454	5.007	0.065	2.347	1.441	44.304	1.500	29.393	62.397	1.482	0.000	139.076
2018	26.191	7.063	6.096	4.972	0.051	2.191	0.039	46.603	1.500	29.383	59.244	1.454	0.000	138.184
2019	26.896	5.533	6.632	4.999	0.056	2.437	0.037	46.590	1.500	29.384	64.511	1.429	0.000	143.414
2020	28.761	6.324	6.417	5.001	0.004	0.042	0.050	46.599	1.500	29.376	59.633	1.430	0.000	138.538
2021	28.755	6.323	6.416	5.000	0.004	0.042	0.050	46.590	1.500	29.370	60.944	1.411	0.000	139.815
2022	29.905	6.010	16.033	4.998	0.019	0.485	0.120	57.570	1.500	29.368	61.724	1.411	0.000	151.573

Sumner County

Fiscal Year	City Rates								Overlapping Government Rates					
	General	Debt Service	Employee Benefits	Library	Industrial Development	Capital Improvements	Special Liability	Total City	State	County	School	Cemetery	Township	Total
2013	9.630	3.734	18.571	3.056	0.163	5.048	1.721	41.923	1.500	39.948	55.382	0.998	0.000	139.751
2014	8.507	7.635	20.495	4.061	0.131	1.401	0.176	42.406	1.500	42.327	60.905	1.466	0.000	148.604
2015	14.625	9.417	9.276	3.498	0.086	5.276	0.084	42.262	1.500	44.235	64.306	1.466	0.000	153.769
2016	9.503	15.316	10.972	5.000	0.053	1.283	2.120	44.247	1.500	48.888	62.956	1.492	0.000	159.083
2017	26.734	3.256	5.454	5.007	0.065	2.347	1.441	44.304	1.500	48.585	62.397	1.482	0.000	158.268
2018	26.191	7.063	6.096	4.972	0.051	2.191	0.039	46.603	1.500	48.362	59.244	1.454	0.000	157.163
2019	26.896	5.533	6.632	4.999	0.056	2.437	0.037	46.590	1.500	52.375	64.511	1.429	0.000	166.405
2020	28.761	6.324	6.417	5.001	0.004	0.042	0.050	46.599	1.500	52.363	59.633	1.430	0.000	161.525
2021	28.755	6.323	6.416	5.000	0.004	0.042	0.050	46.590	1.500	52.180	60.944	1.411	0.000	162.625
2022	29.905	6.010	16.033	4.998	0.019	0.485	0.120	57.570	1.500	52.216	61.724	1.411	0.000	174.421

Source: Sedgwick County Clerk
Sumner County Clerk

**City Of Mulvane, Kansas
Principal Property Taxpayers
Current Year and Nine Years Prior**

2022			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Sedgwick County:			
Kansas Gas - A Division Of One Gas	\$ 470,169	1	0.97%
Country Walk DG Prattville LLC	457,126	2	0.94%
Larry J Fugate	220,115	3	0.45%
Traditional Holding Company LLC	203,650	4	0.42%
Pamela Schaefer	197,456	5	0.41%
Casey's Retail Company	196,650	6	0.41%
O'Reilly Auto Enterprises LLC	188,963	7	0.39%
Westfall Mini-Storage LLC	176,276	8	0.36%
Vintage Bank Kansas	155,650	9	0.32%
Carr Properties LLC	131,660	10	0.27%
	<u>\$ 2,397,715</u>		<u>4.95%</u>
Sumner County:			
Kansas Star Casino	\$ 47,400,475	1	44.82%
KSC Lodging, LC	2,503,338	2	2.37%
Mulvane Coop Union	249,680	4	0.24%
Winedoc Invest, LLC	212,698	5	0.20%
Individual Trust	187,643	6	0.18%
Dabitojo Dev, LLC	175,938	3	0.17%
Carson Bank	167,004	8	0.16%
BNSF	157,512	7	0.15%
Kansas Gas Service	148,086	9	0.14%
Central Plains	139,699	10	0.13%
	<u>\$ 51,342,073</u>		<u>48.55%</u>

Continued on next page

City Of Mulvane, Kansas
Principal Property Taxpayers (Continued)
Current Year and Nine Years Prior

2013			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Sedgwick County:			
Kansas Gas Service	\$ 297,815	1	0.33%
Mulvane Housing Associated LP	252,701	2	0.28%
Fugate J. Larry	228,413	3	0.25%
Casey's Retail Company	163,298	4	0.18%
Prairie State Bank	161,815	5	0.18%
Carr Properties	126,400	6	0.14%
BNSF	118,468	7	0.13%
Carro Antonio L MD	117,325	8	0.13%
Westfall Ray W & Sharron	112,975	9	0.12%
Schaefer David A & Pamela A	107,576	10	0.12%
	<u>\$ 1,686,786</u>		<u>1.86%</u>
Sumner County:			
Kansas Star Casino	\$ 56,500,000	1	61.93%
KSC Lodging, LC	2,575,000	2	2.82%
Brewer, John A	241,549	3	0.26%
Ratzlaff Properties, LLC	198,783	4	0.22%
Pearl St Duplex	172,251	5	0.19%
Mulvane State Bank	150,977	6	0.17%
Mulvane Coop Union	134,686	7	0.15%
BNSF	112,660	8	0.12%
Pedergraft Properties	111,671	9	0.12%
Union Pacific	108,907	10	0.12%
	<u>\$ 60,306,484</u>		<u>66.10%</u>

Source: Sedgwick County Clerk
Sumner County Clerk

City Of Mulvane, Kansas
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years *	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2013	\$ 2,576,349	\$ 2,527,700	98.11%	\$ 42,341	\$ 2,570,041	99.76%
2014	3,842,113	3,797,386	98.84%	81,919	3,879,305	100.97%
2015	3,143,298	3,112,959	99.03%	49,763	3,162,722	100.62%
2016	3,453,308	3,427,461	99.25%	32,392	3,459,853	100.19%
2017	3,564,953	3,485,752	97.78%	25,108	3,510,860	98.48%
2018	3,642,244	3,605,431	98.99%	25,157	3,630,588	99.68%
2019	4,022,772	3,963,308	98.52%	21,013	3,984,321	99.04%
2020	4,348,245	4,123,809	94.84%	28,824	4,152,633	95.50%
2021	4,399,025	4,308,574	97.94%	175,025	4,483,599	101.92%
2022	5,655,794	3,454,678	61.08%	71,156	3,525,834	62.34%

Source: City Revenue Report
Sedgwick County Clerk
Sumner County Clerk

*County Treasurer's records do not provide a determination of which year the collections in subsequent years is applied to.
For this schedule, all collections of delinquent taxes are applied to the year collected.

City Of Mulvane, Kansas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Governmental Activities						
FY	General Obligation Bonds	Public Building Commission Revenue Bonds	Temporary Notes	Notes Payable	Unamortized Premium on Bonds	PMIB Loans
2013	\$ 31,561,590	\$ 870,000	\$ 715,000	\$ 18,746	\$ 59,292	\$ -
2014	30,510,047	4,975,000	-	-	148,861	-
2015	28,711,252	4,485,000	-	-	145,214	-
2016	26,199,255	3,990,000	315,000	-	690,962	-
2017	24,052,043	3,485,000	2,515,000	-	595,182	-
2018	24,207,122	3,965,000	-	-	567,072	-
2019	21,447,611	2,530,000	-	-	1,202,596	-
2020	19,534,936	1,990,000	-	-	1,016,643	-
2021	17,617,939	1,000,000	2,015,000	-	885,564	-
2022	20,321,943	1,000,000	-	-	994,553	2,132,746
Business Type Activities						
FY	Revenue Bonds	G.O. Bonds Secured by Enterprise Funds	Unamortized Premium on G.O. Bonds Secured by Enterprise Bonds	Total Primary Government	% of Personal Income	Per Capita
2013	\$ 4,535,000	\$ 5,531,410	\$ -	\$ 43,293,051	26.83%	\$ 6,908
2014	4,450,000	4,896,953	-	44,982,875	25.71%	7,155
2015	1,200,000	7,353,748	22,011	41,919,240	23.04%	6,665
2016	-	7,603,745	89,018	38,889,996	21.09%	6,159
2017	-	6,738,957	67,942	37,456,141	20.15%	5,890
2018	-	5,805,878	49,828	34,596,918	18.15%	5,392
2019	-	4,897,389	34,665	30,114,280	15.61%	4,618
2020	-	4,050,064	22,484	26,616,147	15.12%	4,403
2021	-	5,912,062	135,173	27,567,759	13.85%	4,185
2022	-	5,198,057	121,621	29,770,942	13.40%	4,089

City Of Mulvane, Kansas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Year	General Obligation Bonds	Premium on General Obligation Bonds	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value of Property	Net Bonded Debt Per Capita
2013	\$ 37,093,000	\$ 59,292	\$ 351,859	\$ 36,800,433	7.50%	\$ 5,872
2014	35,407,000	85,599	603,419	34,889,180	8.24%	5,549
2015	36,065,000	93,139	147,359	36,010,780	8.03%	5,726
2016	33,803,000	649,036	114,268	34,337,768	7.78%	5,438
2017	30,791,000	630,294	601,951	30,819,343	6.64%	4,847
2018	30,013,000	577,165	315,414	30,274,751	6.30%	4,719
2019	26,345,000	1,210,110	221,115	27,333,995	5.51%	4,192
2020	23,585,000	1,039,127	131,306	24,492,821	4.71%	4,052
2021	23,530,000	1,020,737	216,355	24,334,382	4.59%	3,694
2022	25,520,000	1,116,174	427,818	26,208,356	4.93%	3,928

Source: State – Division of Budget
Sedgwick County Clerk
Sumner County Clerk

City Of Mulvane, Kansas
Direct and Estimated Overlapping Governmental Activities Debt

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>City's % Applicable</u>	<u>City's Amount of Overlapping Debt</u>
Estimated Overlapping Debt:			
Sedgwick County	\$ 38,937,000	0.71%	\$ 276,453
Sumner County	15,062,000	19.36%	2,916,003
School District #263	<u>6,180,000</u>	36.00%	<u>2,224,800</u>
Total Estimated Overlapping Debt	60,179,000	9.00%	5,417,256
City's Direct Debt	<u>25,520,000</u>	100.00%	<u>25,520,000</u>
Total Direct and Overlapping Debt	<u>\$ 85,699,000</u>	36.10%	<u>\$ 30,937,256</u>

*The City's estimated amount of overlapping debt is calculated by the following formula:

$$\frac{\text{Assessed Valuation of Mulvane located in the broader governmental unit}}{\text{Total Assessed Valuation of the broader governmental unit}} \times \text{Outstanding debt of the broader governmental unit}$$

Source: Raymond James & Associates

City Of Mulvane, Kansas
Legal Debt Margin
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 29,369,725	\$ 24,380,456	\$ 26,330,743	\$ 26,006,095	\$ 26,505,045	\$ 28,078,263	\$ 29,077,143	\$ 30,273,329	\$ 28,165,000	\$ 31,728,047
Total Net Debt Applicable to limit	3,961,945	3,667,956	3,590,157	3,525,047	3,861,518	3,469,361	3,349,151	2,643,873	3,515,547	4,723,667
Legal Debt margin	25,407,780	20,712,500	22,740,586	22,481,048	22,643,527	24,608,902	25,727,992	27,629,456	24,649,453	27,004,380
Total Net Debt Applicable to limit as a percentage of Debt Limit	13%	15%	14%	14%	15%	12%	12%	9%	12%	15%
Legal Debt Margin Calculation for 2022										
Assessed Value	\$ 98,241,208									
Motor-Vehicle K.S.A. 79-5113	7,518,949									
Total Assessed Value	\$ 105,760,157									
Debt Limit-Approximately 30% of Assessed Value (K.S.A.10-308)	\$ 31,728,047									
Bonded Indebtedness (including temporary notes)	25,520,000									
Less Exempt Debt	20,796,332									
Total Amount Applicable to Debt Limit	4,723,668									
Legal Debt Margin	\$ 27,004,379									

Source: City Financials
Raymond James & Associates

City Of Mulvane, Kansas
Electric Revenue Bonds
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Electric Revenue Bonds							
Year	Gross Revenues	Less Operating Expenses (1)	Net Available Revenue	Principal	Interest	Total	Coverage (2)
2013	\$ 4,361,774	\$ 3,687,100	\$ 674,674	\$ -	\$ 68,223	\$ 68,223	9.89
2014	4,861,914	4,387,777	474,137	-	68,223	68,223	6.95
2015	4,447,561	4,165,396	282,165	-	68,223	68,223	4.14
2016	4,870,084	4,189,546	680,538	-	-	-	-
2017	4,890,700	4,272,950	617,750	-	-	-	-
2018	5,327,706	4,522,210	805,496	-	-	-	-
2019	5,101,021	4,164,582	936,439	-	-	-	-
2020	4,604,294	3,768,563	835,731	-	-	-	-
2021	5,355,835	4,039,406	1,316,429	-	-	-	-
2022	6,309,055	5,178,186	1,130,869	-	-	-	-

Source: City Financials

(1) Total Operating Expenses exclusive of Depreciation and Amortization Expenses

(2) The Revenue Bond Resolution's minimum coverage requirement was 1.25. Coverage is computed on the combined utility systems, as per the Revenue Bond Resolution and was 4.37 for 2015, the last year the Revenue Bonds were outstanding.

City Of Mulvane, Kansas
Pledged- Revenue Coverage - Water Utility
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Water Revenue Bonds							
Year	Gross Revenues	Less Operating Expenses (1)	Net Available Revenue	Principal	Interest	Total	Coverage (2)
2013	\$ 1,092,686	\$ 773,748	\$ 318,938	\$ -	\$ -	\$ -	-
2014	1,099,838	868,626	231,212	-	-	-	-
2015	1,098,471	990,699	107,772	-	-	-	-
2016	1,109,000	911,817	197,183	-	-	-	-
2017	1,086,432	915,373	171,059	-	-	-	-
2018	1,122,746	956,248	166,498	-	-	-	-
2019	1,103,930	895,491	208,439	-	-	-	-
2020	1,117,282	913,379	203,903	-	-	-	-
2021	1,063,417	984,734	78,683	-	-	-	-
2022	1,141,258	950,409	190,849	-	-	-	-

Source: City Financials

(1) Total Operating Expenses exclusive of Depreciation and Amortization Expenses

(2) The Revenue Bond Resolution's minimum coverage requirement was 1.25. Coverage is computed on the combined utility systems, as per the Revenue Bond Resolution and was 4.37 for 2015, the last year the Revenue Bonds were outstanding.

City Of Mulvane, Kansas
Pledged- Revenue Coverage - Wastewater Utility
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Wastewater Revenue Bonds							
Year	Gross Revenues	Less Operating Expenses (1)	Net Available Revenue	Principal	Interest	Total	Coverage (2)
2013	\$ 1,640,477	\$ 945,787	\$ 694,690	\$ 85,000	\$ 125,904	\$ 210,904	3.29
2014	1,625,235	869,304	755,931	85,000	124,417	209,417	3.61
2015	1,743,369	865,676	877,693	85,000	122,717	207,717	4.23
2016	1,974,679	881,875	1,092,804	-	-	-	-
2017	1,878,946	858,739	1,020,207	-	-	-	-
2018	1,815,209	928,471	886,738	-	-	-	-
2019	1,799,116	963,707	835,409	-	-	-	-
2020	1,765,221	910,656	854,565	-	-	-	-
2021	1,702,266	1,056,968	645,298	-	-	-	-
2022	1,709,202	1,623,255	85,947	-	-	-	-

Source: City Financials

(1) Total Operating Expenses exclusive of Depreciation and Amortization Expenses

(2) The Revenue Bond Resolution's minimum coverage requirement was 1.25. Coverage is computed on the combined utility systems, as per the Revenue Bond Resolution and was 4.37 for 2015, the last year the Revenue Bonds were outstanding.

City Of Mulvane, Kansas
Pledged- Revenue Coverage - Storm Water Utility
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Storm Water Revenue Bonds							
Year	Gross Revenues	Less Operating Expenses (1)	Net Available Revenue	Principal	Interest	Total	Coverage (2)
2013	\$ 31,880	\$ 8,510	\$ 23,370	\$ -	\$ -	\$ -	-
2014	31,813	25,473	6,340	-	-	-	-
2015	31,961	92,865	(60,904)	-	-	-	-
2016	34,974	46,094	(11,120)	-	-	-	-
2017	42,001	45,825	(3,824)	-	-	-	-
2018	42,694	19,300	23,394	-	-	-	-
2019	61,565	46,389	15,176	-	-	-	-
2020	43,288	8,435	34,853	-	-	-	-
2021	43,410	7,608	35,802	-	-	-	-
2022	44,405	2,493	41,912	-	-	-	-

Source: City Financials

(1) Total Operating Expenses exclusive of Depreciation and Amortization Expenses

(2) The Revenue Bond Resolution's minimum coverage requirement was 1.25. Coverage is computed on the combined utility systems, as per the Revenue Bond Resolution and was 4.37 for 2015, the last year the Revenue Bonds were outstanding.

City Of Mulvane, Kansas
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population	Personal Income (thousands)	Per Capita Income	Median Age	School Enrollment	Unemployment Rate	
						Sedgwick County	Sumner County
2013	6,267	\$ 161,331	\$ 25,743	35.10	1,808	6.20%	6.00%
2014	6,287	174,973	27,831	35.10	1,821	5.40%	4.80%
2015	6,289	181,934	28,929	39.30	1,900	4.80%	4.50%
2016	6,314	184,432	29,210	38.80	1,821	4.40%	4.10%
2017	6,359	185,886	29,232	35.00	1,784	4.20%	3.80%
2018	6,416	190,658	29,716	36.50	1,874	3.80%	3.50%
2019	6,520	192,953	29,594	42.60	1,781	3.50%	3.40%
2020	6,045	176,012	29,117	38.90	1,781	8.50%	8.00%
2021	6,587	199,006	30,212	38.60	2,184	4.60%	4.20%
2022	6,672	222,144	33,295	37.60	1,817	3.10%	3.00%

Source: Kansas Division of Budget
 USD #263
 U.S. Department of Labor
 City Data.com
 U.S. Census Bureau
 World Population Review
 GeoStat.org

City Of Mulvane, Kansas
Principal Employers
Current Year and Nine Years Ago

Employer	2022			2013		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Kansas Star Casino	637	1	9.55%	803	1	12.81%
USD #263	370	2	5.55%	323	2	5.15%
City of Mulvane	92	3	1.38%	75	4	1.20%
Villa Maria Inc	90	4	1.35%	102	3	1.63%
Cowley College	55	5	0.82%	50	5	0.80%
Dillons	45	6	0.67%	45	6	0.72%
Carson Bank	41	7	0.61%	39	7	0.62%
Bufco Engineers	35	8	0.52%	Not Available		
KMI	35	9	0.52%	Not Available		
Ledford Gage Lab	16	10	0.24%	Not Available		
	<u>1,322</u>		<u>21.22%</u>	<u>1,437</u>		<u>22.93%</u>

Note: Employment for only the City of Mulvane is not tracked by any City, County or State agency. Employees by employer obtained by direct solicitation from the major employers by City personnel.

City Of Mulvane, Kansas
Fulltime Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Function/Program										
Administration	10	10	8	9	9	9	9	7	10	9
Police Officers	14	14	15	14	15	15	15	15	16	14
Police Dispatchers	6	6	6	6	6	6	6	8	6	6
Emergency Services	19	19	19	20	20	20	20	20	20	20
Public Works	10	10	9	10	12	12	12	12	11	12
Electric	8	8	9	8	7	7	7	7	8	7
Water	4	4	4	4	4	3	3	3	2	2
Wastewater	4	4	4	4	4	4	4	4	4	4
Total	<u>75</u>	<u>75</u>	<u>74</u>	<u>75</u>	<u>77</u>	<u>76</u>	<u>76</u>	<u>76</u>	<u>77</u>	<u>74</u>

Source: City's Annual Report from City's Individual Department Supervisors

City Of Mulvane, Kansas
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/ Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Calls for Service	3,813	3,742	4,138	4,202	4,459	4,264	4,387	3,802	3,438	3,489
Moving Citations	721	719	959	921	816	570	663	534	560	447
DUI Arrests	51	25	35	17	22	12	14	21	15	8
Arrests	348	390	424	453	386	352	423	349	442	378
Emergency Services										
Fire & Rescue Calls	408	362	384	426	412	430	462	378	377	563
Ambulance Calls	853	1,003	1,094	1,195	1,263	1,253	1,350	1,168	1,280	1,413
Electric										
New Connections	1	9	7	14	44	16	17	31	26	68
Average Daily Usage (mWh/Day)	114	116	115	114	122	124	124	93	97	105
Peak Daily Usage (KW)	13,200	13,000	12,700	12,800	13,200	12,800	12,800	10,270	10,996	11,204
Water										
New Connections	2	9	7	14	29	13	18	9	29	65
Average Daily Consumption (Gallons)	530,836	544,368	594,296	496,153	497,916	514,068	491,983	441,411	456,000	488,148
Peak Daily Consumption (Gallons)	1,110,000	1,003,000	1,211,000	888,060	1,020,000	1,104,000	876,030	866,000	866,000	1,095,000
Wastewater										
Average Daily Sewage Treatment	438,419	451,320	434,833	446,000	419,712	474,610	516,380	422,537	405,959	391,863

Source: City's Annual Report from City's Individual Department Supervisors

City Of Mulvane, Kansas
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function/ Program										
Police										
Police Station	1	1	1	1	1	1	1	1	1	1
Patrol Units	11	11	11	11	11	11	11	11	11	11
Fire/EMS										
Fire Station	1	2	2	2	2	2	2	2	2	2
Fire & Rescue Trucks	12	12	12	12	12	12	12	12	12	12
Ambulances	3	3	4	4	4	4	4	4	4	4
Parks & Recreation										
Acreage	70	70	70	70	70	70	70	70	71	71
Neighborhood Parks	16	16	16	16	16	16	16	16	17	17
Sports Complex	1	1	1	1	1	1	1	1	1	1
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Sr. Center	1	1	1	1	1	1	1	1	1	1
Library	1	1	1	1	1	1	1	1	1	1
Streets										
Streets (Miles)	38	38	38	38	38	43	43	43	45	45
Traffic Signals	3	3	3	3	3	3	3	3	3	3
Electric										
Power Plant	2	2	2	1	1	1	1	1	1	1
Miles of Line	33	33	33	34	34	34	34	35	36	36
Generating Capacity (kw)	16,600	16,600	16,600	8,200	8,200	8,200	8,200	8,200	4,100	4,100
Water										
Water Mains (Miles)	39	39	39	40	40	40	40	41	41	41
Fire Hydrants	221	221	221	256	256	286	286	294	294	294
Storage Capacity (kgal)	800	800	800	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Wastewater										
Sanitary Sewers (Miles)	34	34	34	35	35	35	35	36	36	36
Storm Sewers (Miles)	1	1	1	17	17	17	17	17	18	18
Treatment Capacity (mgd)	1	1	1	1	1	1	1	0	3	3
Lift Stations	5	5	5	4	4	4	4	4	4	4

Source: City's Annual Report from City's Individual Department Supervisors

City Council Meeting
June 3, 2024

TO: Mulvane City Council
FR: Gordon Fell, Director of Public Safety
RE: **Purchase of New Ambulance**
ACTION: Accept the bid from American Response Vehicles (ARV)

Background:

2024 Budget includes the replacement of Ambulance #452. Ambulance #452 is a 2012 Chevy Box Style, which isn't the oldest ambulance within the fleet, but due to past maintenance issues is the one needed to be replaced in our opinion.

Fleet Status

Unit 450 2018 Ford Mileage 51,955
Unit 451 2019 Ford Mileage 43,951
Unit 452 2012 Chevy Mileage 111,431
Unit 453 2010 Chevy Mileage 111,778

Unit 457 Staff Vehicle Mileage 41,448
Unit 456 Staff Vehicle Mileage 78,466

Since the 2018/2019 purchase of our Ford Transit Type II Ambulances, we have been pleased with the operation, maintenance, and durability of the vehicles.

Analysis:

Bids were sought for a Ford Transit Type II Ambulance. We received three bids, from American Response Vehicle, Osage, and Pinnacle. One of the biggest factors is delivery. ARV has estimated 90 days (range or 60 - 120 days after order confirmation). Osage has an estimated delivery of Summer of 2026. Pinnacle estimated 10-11 months. ARV was the last vendor we used, and we are pleased with their fabrication, delivery, and follow-through of that ambulance purchase.

The Stryker Power Load System is the same as we currently have in use, this would be updated the worn-out equipment as was discussed in the most recent CIP. We would purchase it and have it shipped directly to ARV.

Financial Considerations:

The bid from ARV is \$165,604.00. (See attached letter from ARV). The quote from Stryker is \$57,986.75. Project is funded from the Municipal Equipment Reserve Fund.

Legal Considerations:

None

Recommendation:

Accept the bid from ARV in the amount of \$165,604.00 for the purchase of a new ambulance.

Accept quote from Stryker in the amount of \$57,986.75 for the purchase of a new load system and power cot.

Company	Ambulance Bid	Stryker System	Total	Estimated Delivery
ARV	\$165,604.00	\$57,986.75	\$223,590.75	90 Days
Osage	\$158,070.00	\$57,986.75	\$216,056.75	Summer 2026
Pinnacle	\$229,437.00	included	\$229,437.00	10-11 Months



Helping Emergency Services Save Lives®

Mulvane EMS

Prepared by:

Tim Leitnaker
American Response Vehicles
tim@arvambulance.com
Submitted on: 05/06/2024
Valid until: 07/06/2024

Prepared for:

Pete Swart
910 EAST MAIN
MULVANE, Kansas 67110
United States
Quote number: 00001085

Cover letter

Dear Mr. Swart,

Thank you for this opportunity to provide pricing on your new ambulance.

An AEV ambulance is one of the safest and most durable ambulances in production today. From the drawing board to the laboratory and finally, to the road, AEV is the most tested ambulance on the market. AEV ambulances are put to the test in markets like the Kansas City Metro Area, St. Louis Metro Area, Chicagoland Area, and countless communities across the Midwest, with hundreds of units and millions of miles between them. Of the industry-leading 1,400 plus units that AEV produced in 2019 year alone, American Response Vehicles sold 144 units to customers in 7 states. AEV regularly conducts Crash Testing to ensure the body structure is as safe as possible. In fact, AEV tested a Single Type III ambulance not once, but twice at 42 mph per impact. The results were remarkable; all doors still opened and closed, and all cabinets remained intact and undamaged.

Additionally, AEV performed a dynamic pull test to 17,500 pounds on their restraint system. This is 5-Times what is required by the DOT and FMVSS; and with the IMMI Per4Max restraint, you can trust that your crews will be safe. AEV also tests the overall integrity of their modular body and recently increased their static load testing to 75,000 pounds on the conversion's side and roof, which is approximately double what is required. Finally, AEV ambulances are built in the USA by men and women who take pride in their work. From AEV's current 135,000 sq. ft. campus to their new 275,000 sq. ft. facility with state-of-the-art Paint Booths, Laser Routers, and Lean Certified Production, you can trust that AEV will not only meet but exceed your expectations.

American Response Vehicles (ARV) is a locally owned Missouri Small Business. ARV currently employs 33 people, and our team is comprised of Service Technicians, Parts Department, Graphics Designer & Installer, Sales, and Sales Support Staff. American Response Vehicles is proud to offer service at our facilities in Columbia, Chicago, or on-site at your location. With over 120 satisfied customers and counting, we here at American Response Vehicles look forward to working with you!

All AEV ambulances are built to exceed the requirements of the F.M.V.S.S. and KKK-A-1822-F, and can be built in line with CAAS and NFPA as well. All AEV ambulances are built on ambulance prep chassis.

Project Fees



Description	Price
2024 AEV Traumahawk Type II Custom Ambulance Ford Transit T350, LWB, 4x4, Gas	\$165,604.00
Less AEV, Ford, & ARV Discounts	TBD

Total **\$165,604.00**

Terms are net on delivery or active lease purchase.
Delivery will be 60-120 days after approval of the work order confirmation.

Proposal Includes

- Delivery
- Custom 3m Reflective Graphics
- Assembly of Customer Supplied Stryker PowerLOAD

Project Timeline

Project Review

- 2 to 4 weeks
- Review Work Order
- Review Interior & Exterior Drawings
- Submit changes to the factory
- Work Order Confirmation
- Project Review
- Our engineering team reviews the interior and exterior drawings.
- Submits any necessary changes to the factory and processes the work order confirmation.

PHASE

Aluminum Body Construction

- 4 to 6 weeks
- AEV Engineering will review and confirm the modular body design with Mickey Truck Body.
- Mickey start construction on the aluminum modular body.
- Construction of the aluminum modular body takes 4 weeks from start to finish.
- Upon inspection and approval of the aluminum body, Mickey will ship the aluminum body to AEV.

PHASE

Paint & Production

- 6 to 10 weeks
- Aluminum body arrival inspection
- Paint Application
- Body Mounting
- Mid-Point Inspection
- Production Line Completion
- Graphics Install
- QC Inspection

PHASE

Inspection & Delivery

- 1 to 3 weeks.
- With final inspection by AEV done, the body is delivered to ARV. We complete an additional check list inspection before delivering the body to the end user.
- Arrival Check List
- Delivery to End User

PHASE



Standard chassis manufacturer's warranties apply and will start on the date and mileage at delivery. The warranty on our all aluminum fully welded modular body is 20 years. Our conversion warranty including our electrical system, paint, and graphics is 7 years or 70,000 miles.

All parts and service are available through our facility in Columbia, Missouri. We offer twenty-four-hour delivery on parts in most cases. If a part is not in our inventory, it will be shipped to you direct from the manufacturer, again, in most cases within twenty-four hours.

Thank you for your consideration of ARV. We look forward to continuing to provide you with the very best ambulance available in the market today. If I may be of any assistance, please contact me at 1-888-448-8881.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim Leitnaker', is written on the page.

Tim Leitnaker
District Sales Manager



Quote SO

City of Mulvane
211 N. 2nd. Ave
Mulvane, KS 67110

American Response Vehicles
Tim Leitnaker

Exp. Date: 12/31/2022

Quote No: 256-0037

01/12/2023

Job/Order No: Proposal

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PART NO	S	DESCRIPTION	QTY	ID
00-00-0107		-- Order Date: Post August 1st, 2022	1	AEV
00-00-0113	>	-- Ambulance Built to Star Of Life KKK-A-1882-F Certification, Latest Revision	1	AEV
00-10-0015		Vehicle Quantity (Vehicles)	1	AEV
00-91-0003		CHASSIS VIN NUMBER:	1	AEV
00-91-0024		ACCOUNT SPECIALIST: Mikael Blevins	1	AEV
00-91-0027	S	REFERENCE UNIT #: 20SF 25353HG	1	AEV
00-91-0028	S	RE-WRITE DATE : 12-1-22	1	AEV
00-91-0043		CAB SEAT BELT VAN:	1	AEV
00-91-0044		-- Total: 2 Seated Positions in Chassis Cab	1	AEV
00-91-005B		REAR SEAT BELT TRANSIT	1	AEV
00-91-0059		-- Total: 2 Seated Positions & One Floor Mount Secured Patient	1	AEV
00-99-0180		Chassis Axle Digital Alignment	1	AEV
00-99-9000		Revision Level: 0 - Zero - ORIGINAL VERSION	1	AEV
00-99-9030		Change Order Level: 0 - Zero - ORIGINAL VERSION	1	AEV
21-0H-0158	< >	2023 Ford T- 350 AWD W2X Transit High Roof Gas 3.5L Eco V6 148" NOTE, reduced overall payload on vehicle will exist, GVWR does not increase. > Reduced payload of approximately 400 pounds. << T-350 High Roof dimensions Wheelbase 147.6", overall height, 110.1", length, 238". 3.5L V6 GTDI Gasoline Engine 20C GVWR 9,500 pounds AEV STD W2X chassi spec	1	AEV
21-3T-E455	>	-- Transit van exhaust location OEM Curbside 2020 + Transit	1	AEV
21-3T-E50B	< >	-- Ford OEM Extended length PS and 1/2 DS Option 68J Tempest Gray Requires Special Ordered Chassis, Make note on chassis order form Requires special order chassis, 14-18 weeks lead time.	1	AEV
21-3T-E515		-- OEM Front License plate bracket - Ship loose	1	AEV
ZZ-ZZ-ZZZZ			1	AEV
21-3T-E473	>	Transit - High Idle - Intermotive 2020+ MDUL-BAIM514B	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
21-TP-0005		Tire Pressure Monitoring System: OEM, Basic Light in Dash	1	AEV
23-2F-HR74		Headroom (ceiling height): 74" (- 1/4") Transit High Roof	1	AEV
		WELDING - CELL 1		AEV
24-2F-5KTR		***Van Model, Structural Alterations*** Transit High Roof	1	AEV
24-BB-0001		-- Bulkhead bolting plates	1	AEV
24-RC-0005		-- Interior wall panel anchorage & reinforcement Transit High Roof	1	AEV
24-RC-0008		-- High Roof- internal anti-collapse braces	1	AEV
24-RC-0002		-- Grab rail anchorage plates	1	AEV
24-SB-0001		-- Seat belt anchorage	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
24-EA-1122	>	-- Mud Flaps Front: Van, Black Hard Plastic AEV LOGO	1	AEV
24-EA-1132	>	-- Mud Flaps Rear: Van, Black Hard Plastic AEV LOGO	1	AEV
24-EA-1136		-- Fender Cladding Front and Rear: OEM Transit	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
24-OE-BUMU		Rear Bumper: OEM Transit	1	AEV
24-ST-GS0T	< >	-- Transit Rear Step Cover: Embossed Diamond plate aggressive Fixed,	1	AEV
		Polished Diamond Plate bolted to top of Rear OEM step.		
		COVE-TRANSIT		
11-ZZ-0910		-- CAAS GVS Exception C.9.6 Rear Bumper or Step, must have open grate	1	AEV
		TOPS/INSULATION - CELL 2		AEV
25-00-TOOP		TOP: Transit High Roof Transit Platinum OEM	1	AEV
25-00-TOPG	>	-- Transit on top Rear of Body Spoiler roof ADDS 2 1/2" to overall 2018+	1	AEV
25-EL-43S9	>	-- Third (3rd) Brake Light: Kinequip LED	1	AEV
32-B0-0001	>	-- Pre-Painted Part White in Color	1	AEV
25-EL-2601	<	Auxiliary (Fog / Driving) Lights: PRE-WIRE w/ Switch in console	1	AEV
		Tag: "Fog lights"		
		36" tail behind front bumper.		
05-EL-3S10	>	-- Input Switching: Ignition/Battery Switch	1	AEV
		SCENE/FLOOD LIGHTS - Transit High Roof		AEV
25-EL-45L1	>	-- Left Scene Light Part of M9V light	1	AEV
25-EL-45S1	>	-- Right Scene Light Part of M9V light	1	AEV
25-EL-46P2	< >	-- Rear Load Lights: (2) LED-M6, Whelen ILOS	1	AEV
		LITE-M6ZC		
25-PH-LF20		-- M6 Series Flange, Chrome Plated, Std: Each	2	AEV
26-EL-18RE		-- Activate: Rear Flood Switch, Reverse and Lead RA Door	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
25-EL-4801		Hand Held Spot Light; Eagle Eye, Rubber coated Body	1	AEV
		ENVIRONMENTAL		AEV
25-HA-129T	< >	AC(HVAC) SYSTEM: ACC, Ducted, Transit	1	AEV
		AIRC-TRAN		
25-HA-1301		-- A/C Condenser: OEM, located in front of the radiator.	1	AEV
25-HA-1402		-- AC Evaporator: ACC (AC/Heat unit) w/ dual Cyl fans - transit	1	AEV
25-HA-1102		-- Condensation Drain Pan: Internal Aluminum	1	AEV
25-HA-1404		-- Heater Hoses: EPDM - Nomex Rubber (per Ford QVM)	1	AEV
25-HA-1408		-- AC Hoses: AOC AIR-O-CRIMP Hose -	1	AEV
25-HA-14A0	<	-- GRILLE, Return Air: Stamped Powder Coated Steel	1	AEV
		Install GASK-JYC) between Grille and Cabinet		
25-HA-14B0		-- FILTER, Washable Carbon Pre-Filter	1	AEV
25-HA-1491		-- Drain tube air Restrictor NOT REQUIRED	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
25-HA-14E5	>	-- Patient Cabin Air Vents: Intake = Static, Exh = Power	1	AEV
25-HA-1520	>	-- Water Pump, Additional, To work with rear heater	1	AEV
25-HA-2103		-- HVAC Switching: 3 way from Cab to Patient Area -	1	AEV
30-HA-0305	>	-- Optional Thermostat, Rear Digital Kinequip A/C Stand Alone	1	AEV
30-HA-LOC1	S	-- Install Location - Curbside Switch Panel	1	AEV
25-IL-2K17		CEILING PANELS (Transit): Laminated ACM Ducted	1	AEV
05-IL-019B		-- Dome Lts, K-Edge LED White w/ RED Led: (4) S/S, (4) C/S ILOS	1	AEV
26-EC-0902		-- Timer, Electronic 15 Minute with momentary switch	1	AEV
06-EC-09P1		-- Timer to Power: Street side DOMES, High intensity	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-EC-0803		-- Location: On the C/S wall, Head of S/B	1	AEV
29-MH-0801		-- IV Hook No 1: CPI IV-2008 (Recessed Mount), ILOS	1	AEV
29-MH-1000		-- LOCATION: Over head/chest area, primary patient on COT	1	AEV
29-MH-0802		-- IV Hook No 2: CPI IV-2008 (Recessed Mount), ILOS	1	AEV
09-MH-08P2		-- LOCATION: OH /chest area, secondary patient on S/B	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
29-MH-2ASX	<	-- Recessed, Center Grab Rail, 1.25 Dia..... x 72" Yellow Antimicrobial, 3-Point Mount in standard location on the center of ceiling.	1	AEV
25-IN-1STD	>	Insulation: Circumferential PKG, Reflective w/ Air cell core 100% coverage	1	AEV
	>	WARNING LIGHT SYSTEM - Whelen M-Series LED - Transit High Rc		AEV
25-FS-0710	< >	-- Flasher: None, All LED Lights Are Programmable Fast, Alternate within each fixture, Random Flash unless otherwise specified. >> Customer to verify Chosen flash pattern ???????????	1	AEV
05-FS-10P4		-- Flash Pattern: None, Internal Light Head Flasher	1	AEV
06-SW-PS01		-- Warning Light SWITCH: center console, Primary / Secondary	1	AEV
25-LB-6306		-- Whelen M7-Series LED - (5) Across Upper Front, -Transit High roof	1	AEV
05-LB-6900		-- Alternative Lightbar Switching, Prim/Sec	1	AEV
25-PA-LM63	<	-- Transit Front Brow light mount High Roof -Painted White NO HOLES ILOS MOUN-TRANHNCO Fiberglass pod No light cut outs, each light installed to be aligned	1	AEV
32-B0-0001	>	-- Pre-Painted Part White in Color	1	AEV
25-PH-LF40		-- M7 Chrome Flange each	5	AEV
25-PM-LRA1		-- Light, Whelen LED M7 Clear LED/Clear Lens - Programmable	1	AEV
25-PM-LRAD		-- Light, Whelen LED M7 Red LED/Clear Lens - Programmable	2	AEV
25-PM-LRB2		-- Light, Whelen LED M7 Blue LED/Clear Lens - Programmable	2	AEV
25-W0-0021	S < >	-- (2) Primary Grille lights- Whelen Wide Angle Ion Surface Mount Transit 2021+ (1) Red & (1) Blue	1	AEV
25-PM-LS62	S <	-- Light Whelen Wide Angle ION Red LED chrome flange surface mount Each ILOS set flash to: random	1	AEV
25-PM-LS63	S < >	-- Light Whelen Wide Angle ION Blue LED chrome flange surface mount Each ILOS set flash to: random	1	AEV
25-W0-0039		-- (2) Front Intersection Lights Whelen M2 LED - Transit ILOS	1	AEV
25-PH-LT3C	<	-- Chrome Flanges (2) for Whelen M2 lights LITE-M2FC	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
25-PM-LRC8		-- Light: Whelen M2, LED, RED LED/CLEAR Lens Programmable ILOS	1	AEV
25-W0-0060		-- (4) side warning lights Whelen M9V2 combination Warning and Scene High roof	1	AEV
25-PL-LU5E	S < >	-- (4) Side Warning Lts: Whelen M9V2C ILOS Transit HR (2 red, 2 Blue) ILOS (2) LITE-M9V2RC (2) LITE-M9V2BC (2) BLUES TOWARD FRONT (2) REDS TOWARD REAR	1	AEV
25-PH-LT2T	<	-- Chrome Whelen Housings (4) Side facing M9 lights Side for Transit High roof ILO LITE-M9HTH5FC LITE-M9HTH5RC	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
25-W0-0098	>	-- Rear Exterior Warning Light M6 On Spoiler - 2018 + Transit Rear	1	AEV
25-PM-LRGB		-- Light: Whelen M6, LED, BLUE LED/CLEAR Lens, Programmable	2	AEV
25-PM-LRG7		-- Light: Whelen M6, LED, AMBER LED/CLEAR Lens, Programmable ILOS	2	AEV
25-W0-0231		-- (2) rearward Intersection lights installed on Transit IATS	1	AEV
05-PM-LRA7	S <	-- Light, Whelen LED M7 Amber LED/Clear Lens - Programmable ILOS To Work As Warning and turns	2	AEV
05-PH-LF22		-- M7 Series Flange, Chrome Plated, Std: Each ELECTRICAL INSTALLATION - CELL 3	2	AEV
26-00-0004		-- Customer Supplied Part(s) : NONE	1	AEV
26-00-0020		Secure Idle /ignition security system not requested	1	AEV
11-ZZ-090D	< >	-- CAAS GVS 2.0 Exception C.8.5.5 Lack of Automatic Anti-Theft device for Idling By declining to select an appropriate anti-theft device for this chassis, The Agency is non-compliant to CAAS GVS 3.0 for the likely event of an Automatic Anti-Theft device required idling of the chassis while unattended.	1	AEV
25-EC-4400	<	Auto Shut down Timer (Kill Circuit): - 5 minute, ILOS, Van Units This timer is in ADDITION TO the standard battery switch. Timer activated by the ignition switch. non-programmable, set for 5 minutes.	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-BA-Q634	< >	Battery Switch: Cole Hersee 2484-16 Paddle in chassis cab area LOCATION: Front of Driver's seat base With Face Plate LABEL	1	AEV
25-IL-12ML		Cab Ovhd Lights: Pair, Kinequip 440912WB, Red/White LED	1	AEV
26-EB-13M1		Cabinet interior lights installed	1	AEV
26-EB-13M2	S < >	-- Cabinet Light(s) : "DAY BRIGHT" LED Light, Each Must state locations for light(s) : (one trac for each light required by separate code)	7	AEV
CABINETS : A, B ,D1, D3, H, K, M1				
TRACK FOR LIGHTING TO BE MOUNTED BEHIND THE FRONT LEXAN TRACK-LIGHTS WILL BE ON BOTH SIDES AND TOP AND BOTTOM OF EACH CABINET*****				
WIRES ARE TO GO INTO EACH CABINET AT THE FRONT OF THE CABINET. WIRES ARE NOT TO BE VISIBLE WHILE LOOKING INTO				

PART NO	S	DESCRIPTION	QTY	ID
CABINETS.				
26-EB-13N2	< >	-- Light Track: "DAY BRIGHT" LED Light Track: Installed Must state cabinet choice locations	7	AEV
26-EB-13N6	<	-- Cab Interior Lights Switching: in Patient Area Console one switch for all lights.	1	AEV
26-EC-300U		> Backup Camera System Ford Transit OEM Display into OEM Radio 2020+	1	AEV
26-EC-3504		> Electrical system Transit , W/ LED Diagnostics	1	AEV
26-EC-3601		-- Transit Cab overhead, Hinged ABS Electrical Door Gray with 2-Latches standard	1	AEV
26-EC-CB03		-- Circuit Protection, 12V: Blade Breaker - Manual-reset	1	AEV
26-RR-23F1		> -- Ind Light Flasher: Thru 14S Flasher Unit	1	AEV
26-RR-R0K1	S < >	-- Front Console Lower Transit - Kinequip W/ Integrated Volt Meter & Indicators Reference 20SF 25353HG	1	AEV
Need Room for 800 and 400 Radios in Front Console and in Rear C/S Action Area				
26-RR-233K		> -- Front Lower and Rear A/A Switch Panel - Transit Kinequip LED Switches	1	AEV
26-EC-0700		> -- Silent Intercom, 3-light with buzzer	1	AEV
26-EC-3572	S <	-- Master Switch: Front and Curbside Action Area (3) way switching	1	AEV
ZZ-ZZ-ZZZY		--	1	AEV
26-SO-1130		-- 12v outlet OEM in dash - Transit	1	AEV
26-SS-06CT		-- Siren: Whelen, WS295HFSC9, Transit ILOS	1	AEV
26-SS-070T		-- Location, Siren Head: Console	1	AEV
26-SS-CP23		> -- Speaker #1 Surface Mount Transit 2020+ Cast Black Powder Coat 3825	1	AEV
26-SS-SW01		> -- Siren / Horn Switch: Rocker Switch in Cab Console	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-RR-1405	<	-- Console, Add on Transit with dual notebook slot notebook storage with divider	1	AEV
26-EC-4300		Back Up Alarm: Standard	1	AEV
26-EC-43B0		-- Back-up Alarm Cut Off Switch: Auto Reset	1	AEV
11-ZZ-0937		-- Cancel switch for back up alarm - Allowed- Destination Non-CAAS applicable.	1	AEV
26-IG-0250		> Inverter : Vanner LIFESINE 1100 Pure Sine Wave, w 55watt 3 stage charger	1	AEV
26-EC-02L3		-- Location: Behind vent in Basewall	1	AEV
26-EC-03AS		-- Portable Equip Charging Circuits: Included in Inverter	1	AEV
26-EC-03AA		-- PREWIRE LOCATION: (1)Cab Console, (1) Behind A/A	1	AEV
26-EC-03C9	<	-- Portable Equip Pwr Source: Ignition and/or Shoreline Reference 3.7.7.2 and Figure 7 in KKK-A-1822E	1	AEV
26-IG-03A0		-- Battery Charger/Conditioner: 55A - Built into Inverter	1	AEV
26-IG-0003		-- Built-in Battery Charger: Enable - Wire to Batteries	1	AEV
26-MC-0110		> Engine Hour meter: OEM, Gauge Cluster	1	AEV
26-RR-0003		COMMUNICATION RADIO(S) RELATED	1	AEV
26-EC-03A0		-- Radio Power No 1: 30A, Pos and Neg, 10 awg Wires	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
26-EC-03C0		-- Radio Power Source: Battery (Constant) Hot	1	AEV
26-EC-03G0		-- LOCATION: Behind Passenger's Seat	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-EC-03A2		-- Radio Power No 2: 30A, Pos and Neg, 10 awg Wires	1	AEV
26-EC-03C0		-- Radio Power Source: Battery (Constant) Hot	1	AEV
26-EC-03G0		-- LOCATION: Behind Passenger's Seat	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-EC-03A3		-- Radio Power No 3: 30A, Pos and Neg, 10 awg Wires	1	AEV
26-EC-03B0		-- Radio Power Source: Battery Switch Hot	1	AEV
26-EC-03E0	S	-- LOCATION: Curbside Action Area	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-RR-1710	>	-- Antenna Base w/ Coaxial Cable: KE794 #1	1	AEV
26-RR-01Q1	<	-- ORIGINATION POINT: Roof Port No 1 Roof Port No 1 is located approximately 27" back from the front edge of the high roof AND centered side to side.	1	AEV
26-RR-01P3		-- Coax Access: thru center Grabrail recess	1	AEV
26-RR-01T1		-- TERMINATION POINT: Behind Driver's seat w/ 36" Tail	1	AEV
26-RR-1712	>	-- Antenna Base w/ Coaxial Cable: KE794 #2	1	AEV
26-RR-01Q2	<	-- ORIGINATION POINT: Roof Port No 2 Roof Port No 2 is located approximately 51" back from the front edge of the high roof AND centered side to side.	1	AEV
26-RR-01P3		-- Coax Access: thru center Grabrail recess	1	AEV
26-RR-01T1		-- TERMINATION POINT: Behind Driver's seat w/ 36" Tail	1	AEV
26-RR-1714	>	-- Antenna Base w/ Coaxial Cable: KE794 #3	1	AEV
26-RR-01Q3	<	-- ORIGINATION POINT: Roof Port No 3 Roof Port No 3 is located approximately 75" back from the front edge of the high roof AND centered side to side.	1	AEV
26-RR-01P3		-- Coax Access: thru center Grabrail recess	1	AEV
26-RR-01T2	S	-- TERMINATION POINT: Curbside Action Area Panel w/ 36" Tail.	1	AEV
26-RR-0125		-- Coaxial Cable, No 4: Type RG-58U, No connectors	1	AEV
26-RR-01Q4	<	-- ORIGINATION POINT: Roof Port No 4 Roof Port No 4 is located approximately 39" back from the front edge of the high roof AND centered side to side.	1	AEV
26-RR-01P3		-- Coax Access: thru center Grabrail recess	1	AEV
26-RR-01T2	S	-- TERMINATION POINT: Curbside Action Area Panel w/ 36" Tail.	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-RR-1300		-- Conduit No 1: 1 1/2", with pull wire	1	AEV
06-RR-1302	S	-- CONDUIT ORIGINATION POINT: Behind Passenger seat in cab	1	AEV
06-RR-13T3	S	-- CONDUIT TERMINATION POINT: C/S Action Area	1	AEV
26-SO-0012	>	125 VAC SHORE LINE AND OUTLETS -	1	AEV
26-SO-05D1	>	-- Shore Line Inlet: 20A Kussmaul Super Auto Eject, ILOS (S/T)	1	AEV
26-SO-01SL		-- LOCATION: Aft of driver's door on street side	1	AEV
26-SO-0801		-- Indicator Light, Shore line: Green, Weather proof, pwr by SL	1	AEV
26-SO-0900		-- Cover, Yellow, Shore Line Inlet : 20A Super Auto Eject, STD	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
ZZ-ZZ-ZZZY		--	1	AEV
26-SO-1399		-- **125 Volt AC OUTLETS **	1	AEV
26-SO-1413	>	-- 125 VAC Outlet, No 1: 15A, Hospital Grade, IVORY	1	AEV
26-SO-14LB	S	-- LOCATION: RF ALS Beside OTE Cabinet	1	AEV
26-SO-14O2		-- Outlet mounting ORIENTATION: Vertical	1	AEV
26-SO-1424		-- 125 VAC Outlet, No 2: 15A, Hospital Grade, IVORY	1	AEV
26-SO-14L3	S	-- LOCATION: RF ALS on Bottom of OTE Cabinet (See Drawing)	1	AEV
26-SO-14O2		-- Outlet mounting ORIENTATION: Vertical	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
26-S0-DA30	S < >	-- USB combo & 125V 20A Duplex Outlet: WHITE, # w power light installed IATS Outlet will have Dual USB Plugs in the center and the standard 125V Plugs Street Side Action Area on Wall #2	1	AEV
26-S0-DA30	S < >	-- USB combo & 125V 20A Duplex Outlet: WHITE, # w power light installed IATS Outlet will have Dual USB Plugs in the center and the standard 125V Plugs (2) on Curbside Wall	2	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-SO-1098		INTERIOR 12 Volt OUTLETS	1	AEV
26-SO-1101		-- 12V Outlet, No 1: Power Point -Wire thru Med Isolator	1	AEV
26-SO-11L1	S	-- LOCATION: Curbside Wall	1	AEV
26-SO-1912		-- Power Source: Medical Isolator , Battery (CONSTANT) Hot	1	AEV
26-SO-1102		-- 12V Outlet, No 2: Power Point - Wire thru Med Isolator	1	AEV
26-SO-11L1		-- LOCATION: Action Area wall #2	1	AEV
26-SO-1913		-- Power Source: The SAME as outlet No 1	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-SO-1113		-- 12V Outlet, No 3: Power Point - Wire thru Med Isolator, IATS	1	AEV
26-SO-11L6	S	-- LOCATION: RF ALS on Bottom of OTE Cabinet (See Drawing)	1	AEV
26-SO-1913		-- Power Source: The SAME as outlet No 1	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-SO-1114	>	-- 12V Outlet, No 4: Power Point - Wire thru Med Isolator, IATS	1	AEV
26-SO-11L3	S	-- LOCATION: RF ALS on Bottom of OTE Cabinet (See Drawing)	1	AEV
26-SO-1913		-- Power Source: The SAME as outlet No 1	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-SO-1115	>	-- 12V Outlet, No 5: Power Point - Wire thru Med Isolator, IATS	1	AEV
26-SO-11L7	S	-- LOCATION: Cabinet "H For IV Warmer - (See Drawing)	1	AEV
26-SO-1913		-- Power Source: The SAME as outlet No 1	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
26-SO-1252	>	-- 12V Outlet, DUAL USB Style Additional : Installed EACH	1	AEV
26-SO-11L5	S	-- LOCATION: In Cab Console on Top	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
		CABINET SHOP - VAN		AEV
27-WC-D130	S < >	-- Streetside & C/S Intraxx with Black End caps installed, reinforce wall ENG to direct wall Horizontal reinforcement welded stringer to be installed Horizontal Wall board seam to fall behind intraxx rail. (2) Sections Of Intraxx Located on C/S Wall (See Drawing) (3) Sections of Intraxx Locasted on Street Side Wall (See Drawing)	5	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-00-00TR	>	CABINET CONSTRUCTION, GENERAL,	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-00-MC09		Mica Color: Gloss Fashion Gray	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-00-PCD1		Polycarbonate Type/Color: Lexan - CLEAR Secure Latch	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
27-06-0122	S	< > -- Att.EVS # 1882, Comfort Child Safety Seat, Gunmetal Per4Max Black belt NO LOGO	1	AEV
27-AT-0012		< > -- ATT SEAT BASE: Fixed on Transverse O2 Cabinet (non-swiveling) 20 1/2"-T SEAT-BOXTA for transits	1	AEV
27-SE-0908		> -- 1650 Mounting plate stud system from EVS, set of two	1	AEV
27-BH-PD04		PARTITION DOOR: None, Solid Wall Partition,	1	AEV
27-BH-PD18		-- Window: 100% Sliding Lexan, 100% Open W Composite Bulkhead Frame	1	AEV
27-BH-PD14		-- Slide behind passenger in cab	1	AEV
27-BH-PD90		-- Sliding Window Locking Pin: 1/4" with Lanyard	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-CA-0901		> CURBSIDE UPPER: Over S/B, 3 glove dispenser at front + K Cabinet	1	AEV
27-CU-K102		-- Cabinet K: (1) Opening	1	AEV
27-DR-LX03		> -- Door, Single, Overlay Hinged, 3/16" Lexan	1	AEV
27-HW-SO11		-- Round Pull Latch: Non-locking - Chrome Finish-10lb	1	AEV
31-X0-0010		> -- Stowage label - Southco round latch 10 pounds applied each	1	AEV
27-CU-L101		< -- Cabinet L: 3-Glove dispenser cabinet 3/8" Lexan door hinged top. (3) adjacent slats in Lexan to access gloves.	1	AEV
27-DR-LX04		-- Door: Overlay He, 3/8" Lexan - 3-glove dispense thru	1	AEV
27-HW-SO11		-- Round Pull Latch: Non-locking - Chrome Finish-10lb	1	AEV
31-X0-0010		> -- Stowage label - Southco round latch 10 pounds applied each	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-RF-2R99	S	< Cabinet "H" Above Talk Thru: Standard Cabinet "H" Will House IV Warmer	1	AEV
27-DR-LX06		> -- Door, Single, Hinged Top, 3/8" Lexan	1	AEV
27-DR-H003		-- Hold open Hinges Reel Torque	1	AEV
27-HW-SO11		-- Round Pull Latch: Non-locking - Chrome Finish-10lb	1	AEV
31-X0-0010		> -- Stowage label - Southco round latch 10 pounds applied each	1	AEV
27-RF-2S0T		RF ALS Cabinet Space for LP and B/B Storage-Transit Platinum	1	AEV
27-RF-2T10		< -- Vertical Standup Backboard Storage: 5 3/4" Wide x Full Ht The interior surface of the slot shall be finished with black Easygrip material.	1	AEV
27-RF-2T94		> -- Seatbelt Strap: Black - 02013V with wide loops, Velcro, backboard retention	1	AEV
31-X0-0025		> -- Stowage label - 2 inch Strap Seatbelt Matl with Seatbelt buckle 100 lb	1	AEV
27-RF-I207	S	-- Cabinet I-1: (Top) OTE Cabinet Location	1	AEV
27-RF-I306		< -- Cabinet I-2: (Under I-1) Wood lip on C/S of cabinet and on edge facing rear.	1	AEV
27-CA-4405		< -- Cargo Net, 2" Webbing, On ALS Cabinet Front and sides ILOS Cargo net on front and sides of Lower open 2 cabinet Sections	1	AEV
31-X0-0018		> -- Stowage label - removable cargo net 80 pounds entire area	1	AEV
27-RF-I3C0		-- Open Access: CS Door and Patient Cabin, NO POST	1	AEV
27-RF-I2A7		< -- Storage area secured by ALS cargo net over entire I cabinet 2-4 sections requires option 27-CA-4400 to be valid	1	AEV
27-RF-I408		-- Cabinet I-3 (Under I-2) 14 3/4"High x 23."Wide x 13"Deep -	1	AEV
27-RF-I2A0		< -- Open Access: CS Door and Patient Cabin, Shelf Support Post Wood lip installed on shelf to retain contents	1	AEV
27-RF-I2A7		< -- Storage area secured by ALS cargo net over entire I cabinet 2-4 sections	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
		requires option 27-CA-4400 to be valid		
27-RF-I31N		-- ALS corner post standard chrome metal	1	AEV
27-RF-I50T		-- Cabinet I-4 (Under I-3) 14"High x 23"Wide x 13"Deep -	1	AEV
27-RF-I2A0	<	-- Open Access: CS Door and Patient Cabin, Shelf Support Post Wood lip installed on shelf to retain contents	1	AEV
27-RF-I2A7	<	-- Storage area secured by ALS cargo net over entire I cabinet 2-4 sections requires option 27-CA-4400 to be valid	1	AEV
27-RF-I31N		-- ALS corner post standard chrome metal	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-RR-2K03	>	BULKHEAD TRANSVERSE CABINET: M-cylinder, Oxygen storage	1	AEV
27-RR-2KD3	>	-- O2 Cabinet Door: Inset Solid wood/ laminated.	1	AEV
07-DR-OR03		-- Hinge Orientation: LEFT	1	AEV
27-HW-HIN1		-- Hinge: 1 1/2" Stainless Steel Piano Hinge	1	AEV
27-HW-SO11		-- Round Pull Latch: Non-locking - Chrome Finish-10lb	1	AEV
31-X0-0010	>	-- Stowage label - Southco round latch 10 pounds applied each	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-WC-O201	>	-- View Window: Hinged Lexan Door	1	AEV
27-DR-LX17	>	-- Door, Single, Hinged Left, 3/16" Lexan	1	AEV
27-00-PH01		-- Polycarbonate Handles: Full Length Extruded	1	AEV
27-DR-LZ10		-- Hinges: Stainless Spring Loaded	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-SB-LS00	S	Curbside seating options ILOS squad bench	1	AEV
27-SB-6470	S <	-- Squad Head storage cabinet NOTE: CUSTOM CABINET AT HEAD OF C/S SEAT AREA WILL HAVE 1/2" LIP ON ALL 4 SIDES OF COUNTERTOP AREA. COUNTERTOP TO BE GLOSS BLACK MICA WITH GUNMETAL GRAY SOFT TOUCH AROUND THE TOP EDGE. CABINET TO BE APPROX 12" WIDE CABINET WILL CONTAIN (2) DRAWERS THAT SLIDE OUT TOWARD THE C/S SAFE SEAT WITH ROUND LOCKING SOUTH CO LATCHES TOP DRAWER TO HAVE A SLIDING LEXAN COVER OVER THE DRAWER. REF 20SF 25353HG THERE WILL BE A ROLL OUT S/T THAT OPENS TOWARD THE AISLE BELOW TOP TWO DRAWERS	1	AEV
27-DW-0001	S <	-- (2) Drawers: Mica-wood body, Mica inside and out CABINET WILL CONTAIN (2) DRAWERS THAT SLIDE OUT TOWARD THE C/S SAFE SEAT WITH ROUND LOCKING SOUTH CO LATCHES TOP DRAWER TO HAVE A LEXAN COVER OVER THE DRAWER WITH FINGER HOLE.	2	AEV
27-DR-WD14		-- Drawer Front: Flush Fitted	2	AEV
27-CA-212K		-- TRIM: U-shaped Door, J-trim opening	2	AEV
27-HW-SO12	>	-- Round Pull Latch: Locking - Chrome Finish -10 lb	2	AEV
27-HW-SL01	< >	-- Drawer Slides: Pair Full Extension, Detachable 130 LB capacity NO BOM setup, pull from parts room. 130 LBS installed vertically at sides of drawer only. all other installs require a custom design.	2	AEV
27-SB-1101	>	-- Bio-waste/Sharps: Roll-out DRAWER	1	AEV
07-SB-0998		-- LOCATION: At head of Squad Bench, Roll out toward aisle	1	AEV
27-HW-SO11		-- Round Pull Latch: Non-locking - Chrome Finish-10lb	1	AEV
31-X0-0010	>	-- Stowage label - Southco round latch 10 pounds applied each	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
27-SB-1005	>	-- WASTE CONTAINER: Molded (CANO-04G)	1	AEV
27-SB-1011	>	-- SHARPS CONT. 5-Quart Kendall # 85131 (CONT-03) ILOS	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-SB-6472	S	-- Countertop Formica- color keyed to interior one half inch ledge	1	AEV
27-SB-LT20		-- SB Captain Chair EVS 1769 type	1	AEV
27-SB-LT21	S < >	-- S/B Capt Chair: EVS 1769 4-Pt Flip Up / Tilt-forward Seat, GUNMETAL VACUUM FORM UPHOLSTERY must specify mounting Center	1	AEV
27-AT-1868	<	-- SEAT BASE: EVS Offset Swivel, Tall SB186-8 IATS For use with EVS 1760/ 2169 Seats	1	AEV
07-ZZ-ZZZZ		--	1	AEV
27-SB-LTA2	<	-- Lower curbside Squad Base for Captain's seat in lieu of squad bench a wood and mica covered base with abs plastic trim corner protection and upper edges installed over a welded steel base mounted to the floor For a Transit or Sprinter on Curbside only.	1	AEV
28-MH-1602	>	-- Restraint Net at head of S/B: NONE	1	AEV
07-SB-6496	S <	-- Squad Foot storage cabinet Custom Cabinet at Rear of Bench for Ballistic Vest and Helmets Cabinet to be as Large as Possible without Interfering with the Functionality of the CS Safe Seat. Cabinet to Be Open Toward Aisle and as Close to Rear Doors as Possible to Allow More Space for C/S Seat. Width of Cabinet TBD. Cabinet Will Have (2) Fixed Shelves With (1) 18" Above Floor and (1) 18" Above First Shelf. Top Section Will Have Hooks Mounted on the Walls and Ceiling for Gear.	1	AEV
27-CB-DR00		-- Open Cabinet : No Door, Trim Opening	1	AEV
04-TS-HOOZ	S >	-- Hook, Equipment, Fastenal Rope Hook , (4) Installed	4	AEV
ZZ-ZZ-ZZ01	S <	-- Location: See Note (1) Hook on Wall #1 Towards Top of Cabinet and Centered Front to Back (1) Hook on Wall #3 Towards Top of Cabinet and Centered Front to Back (2) Hooks on Ceiling of Cabinet Equally Spaced Side to Side of Cabinet and Centered Front to Back	4	AEV
07-CB-DR03		-- Trim Type: J-Trim	1	AEV
27-CA-4400	S	-- Cargo Net, 2" Webbing, On Cabinet all open aisle facing sections	1	AEV
31-X0-0018	>	-- Stowage label - removable cargo net 80 pounds entire area	1	AEV
27-TS-13A4	S < >	-- (2) Shelves: Fixed, Mica over wood (2) Fixed Shelves With (1) 18" Above Floor and (1) 18" Above First Shelf.	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-TC-2K06		TOP CABINET Van	1	AEV
27-TC-A007	>	-- Cabinet A: Wood - White	1	AEV
27-CB-DR20		-- Doors; Cabinet A Secure Latch Sliding Window -40 lb rated	1	AEV
27-TS-11A4		-- (1) Divider: Fixed, Mica over wood, centered in cabinet	1	AEV
27-TS-12A4		-- Shelf Track: 1/2" Incremental, alum (2incl)	1	AEV
27-TS-13A4	>	-- (2) Shelves: Adjustable, Mica over wood, one each side of divider (Include Std	1	AEV
27-TC-B007	>	-- Cabinet B: Wood - White	1	AEV
27-CB-DR22		-- Doors; Cabinet B Secure Latch Sliding Window 40 lb rated	1	AEV
27-TS-11A4		-- (1) Divider: Fixed, Mica over wood, centered in cabinet	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
27-TS-12A4		-- Shelf Track: 1/2" Incremental, alum (2incl)	1	AEV
27-TS-13A4	>	-- (2) Shelves: Adjustable, Mica over wood, one each side of divider (Include Std	1	AEV
27-TC-M001	>	-- Cabinet M: Wood - White	1	AEV
27-CB-DR29		-- Doors; Secure Latch Cabinet Sliding Window 40 lb rated IATS	1	AEV
27-TS-11A4		-- (1) Divider: Fixed, Mica over wood, centered in cabinet	1	AEV
27-TS-12A4		-- Shelf Track: 1/2" Incremental, alum (2incl)	1	AEV
27-TS-13A4	>	-- (2) Shelves: Adjustable, Mica over wood, one each side of divider (Include Std	1	AEV
27-TC-TCAC	S	-- Add 1 A/C Vents: Left Sid of "H" Cabinet	1	AEV
27-WC-2SP2	S <	WALL CABINET: Transit High Roof NOTE: Intraxx Rails Will be Installed ILO Some Standard Cabinetry. From Previous Build Intraxx Will take the Place of Cabinet M2, D-3 and Half of Cabinet D-1	1	AEV
27-WC-AA01		-- Action Area Panel: One-piece	1	AEV
27-WC-AA07		-- WC A/C Access: Powder Coat Louvered Vent	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-WC-C015		-- Cabinet C: Stairchair Storage, Rear Slide in -	1	AEV
27-CA-2906	>	-- Seatbelt Strap: Black - -02014 Stair-Chair Slot Restraint Strap	1	AEV
31-X0-0025	>	-- Stowage label - 2 inch Strap Seatbelt Matl with Seatbelt buckle 100 lb	1	AEV
27-CB-DR03	>	-- Open Cabinet (Stair Chair): No Door, Trim Opening-	1	AEV
27-CB-BM02		-- Stair Chair bottom edge extension - DA finished aluminum	1	AEV
27-CB-BM05		-- Stair chair left edge trim: plate .090 DA Aluminum	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
27-WC-D101	S < >	-- Cabinet D1: Wall cabinet, Mid-upper, Wood, White Cabinet D-1 to be Same Width as Cabinet D-2 to Leave Open Space Forward of D-1 Cabinet for Intraxx	1	AEV
27-CB-DR24		-- Doors; Cabinet D-1 Secure Latch Sliding Window 40 lb rated	1	AEV
27-TS-12A4		-- Shelf Track: 1/2" Incremental, alum (2incl)	1	AEV
27-TS-13A4	S >	-- (1) Shelf: Adjustable, Mica over wood	1	AEV
27-WC-D112	S < >	-- Cabinet D2: Wall cabinet, Mid-left-lower, Wood, White TO BE USED FOR HORIZONTAL AUTOPULSE STORAGE W/CARGO NET STORAGE NEEDS TO BE NO LESS THAN 24" X 18"	1	AEV
27-CB-DR00		-- Open Cabinet : No Door, Trim Opening	1	AEV
07-CB-DR03		-- Trim Type: J-Trim	1	AEV
27-CA-4400	S	-- Cargo Net, 2" Webbing, On Cabinet D-2 Opening	1	AEV
31-X0-0018	>	-- Stowage label - removable cargo net 80 pounds entire area	1	AEV
27-WC-D123	S >	-- Cabinet D3: DELETE	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
CABINET SET - CELL 4				
ZZ-ZZ-ZZZZ		--	1	AEV
28-00-FL3A		Flooring: Loncoin II Flecks- #150, Onyx (Black)	1	AEV
28-FM-0001	<	-- Cabinet/Floor edge: Alum. cove trim, sealed, Std. Apply an even bead of colored, siliconized caulk to the corner prior to placing the trim.	1	AEV
ZZ-ZZ-ZZZY		--	1	AEV
28-80-0006	< >	CSE Step Well Stainless steel overlay with Safety Tape, 90 degree 2021 Transit + Stainless Steel to go all the way across the front and around the top of the step. Install 2 Inch wide safety yellow/ black striped grip tape. 90 degree corner >>> This code for Transits with Upgrade lower OEM Plastic Scuff Stepwell at CSE	1	AEV

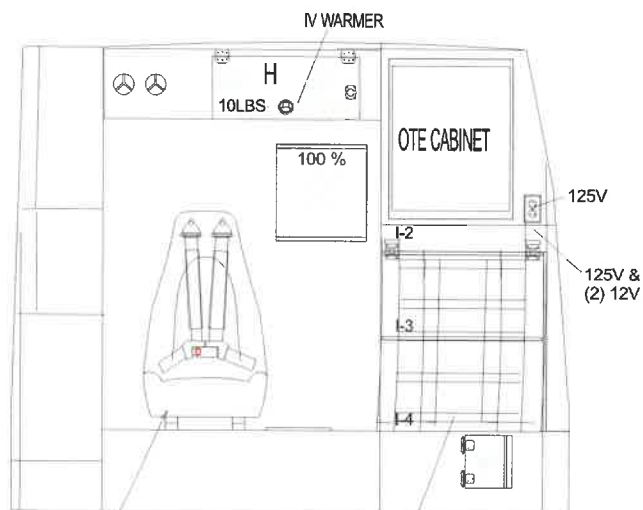
PART NO	S	DESCRIPTION	QTY	ID
28-CR-09PP		< > Cot Mount: Stryker, Power Load Floor plate Prep ONLY >> NON COMPLIANT AEV shall router the floor and install the flush mount Stryker Floor Plate, caulk the edges and torque the bolts to the substructure. AEV will provide 12 volt power. >>This item for use with Dealer completed Power Load installations <<<<<<< Parts used; mount-power load Stryker long Floor plate mount-antler (plate bolt kit) >>Requires exception on final paperwork for this incomplete installation, NON Compliant to 3.6.11. >> NOTICE, Stryker Power load installed by Dealer NOT AVAILABLE ON TRANSIT HIGH ROOF DIESEL ENGINE CHASSIS DUE TO PAYLOAD ALLOWANCE REQUIREMENTS <<	1	AEV
28-CR-09PR		-- mass casualty kit not requested	1	AEV
28-CR-1000		< -- 12v power feed location FRONT for Stryker power load 6390 The 12 volt feed will be drilled and fed through the template FRONT hole for a Stryker power load system. The 12volt power shall be brought through the floor, with Heat shrink connectors installed.	1	AEV
28-CS-0010		> -- Non-Compliant to SAE J3027 3.11.6 Patient Cot Mount Notice	1	AEV
28-CS-0011		> -- Non-Compliant to C.11.6 SAE J3027, AMD 004 CAAS GVS	1	AEV
28-CS-19A5		> -- Cot Stop, Block: Stryker Power/Performance load. Install hook with kit	1	AEV
28-FL-STA5		< > Rear Threshold: Transit Stainless Steel with Anti-Skid Tape Install Yellow/Black safety tape	1	AEV
28-FL-STB2		> -- Spare tire release cover Ford OEM Transit rubber plug insert	1	AEV
28-OS-04BE		OXYGEN / VACUUM System: Transverse, Transit Plantinum model	1	AEV
28-OS-0401		-- Oxygen Outlet No 1, Amico - Ohmeda/ Ohio Diamond Style	1	AEV
28-OS-040A	S	-- LOCATION: Action Area on Street Side	1	AEV
28-OS-0402		-- Oxygen Outlet No 2, Amico - Ohmeda/Ohio Diamond Style	1	AEV
28-OS-040B		-- LOCATION: Ceiling, Curbside in line with dome light, Head of squad bench area	1	AEV
28-OS-0406		-- Oxygen Outlet No 3, Amico - Ohmeda/ Ohio Diamond Style	1	AEV
28-OS-040B		-- LOCATION: Ceiling, Curbside in line with dome light, Head of squad bench area	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
28-OS-13QP		> -- Rack #1: "M" Tank, Hinged Slide Assy, SAE J3058 Compliant Transverse	1	AEV
28-OS-0002		-- Rack Set up for: "M"	1	AEV
28-OS-11G1		< -- Cylinder Type: OXYGEN - Green Colored Hose Regulator connection Nut: 9/16" RH thread.	1	AEV
28-OS-1303		-- Location: Transverse Bulkhead	1	AEV
28-OS-1710		< -- Regulator w Elbow, Oxygen, Fixed output @ 50 psi +/-5 , CGA 540, Installed STD Installed on O2 line for pressure test, Regulator with Elbow on end. Tagged with Inspector signature/Date Protected for shipment and left on the hose, Plastic restraint tie to the oxygen bracket for shipment > Required under Change notice 11, July 1, 2018 .	1	AEV
28-OS-1902		-- Wrench, Oxygen, Cast aluminum, w/ lanyard or tether	1	AEV
28-OS-1400		-- Electric Oxygen No 1: 12V solenoid valve w/ manual by-pass	1	AEV
ZZ-ZZ-ZZ01	S	-- Location: ACTION AREA ON STREET SIDE	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
28-OS-35ST	<	 -- Vacuum System: SSCOR regulator/gauge panel in A/A on S/S A/A	1	AEV
28-OS-3501	<	-- Collection Canister w clip No 1: Bemis, 1200 CC Capacity SAE J3043 compliant LOCATION: In Action Area, fastened to wall No 1, under the A/A console board. with SSCOR canister retention clip	1	AEV
28-OS-3502		-- VAC Plumbing: Direct from panel to canister - NO Outlet	1	AEV
28-OS-3505		-- Vacuum Pump No 1: SSCOR	1	AEV
28-OS-35L2		-- Location: Under A/A, accessible through vent cover	1	AEV
28-OS-3600	XS < >	 -- Oxygen Regulator CGA 540,3000 PSI, Sensor with LED Amico Alarm Display ILOS Install Display at Action Area for system. Location: ACTION AREA ON STREET SIDE	1	AEV
ZZ-ZZ-ZZZZ		-- TRIM & DOOR ASSEMBLY - CELL 5	1	AEV
29-00-001D		-- Soft Touch Trim Kit: Installed (Per Cabinet) - ILOS	1	AEV
09-00-001J	S <	-- Soft Touch Trim Color: Gunmetal (Charcoal) Mounted around counter top on the custom cabinet at head of squad bench	1	AEV
29-00-0003	< >	Soft touch trim installed on action area upper header std horizontal upper header installed in matching color	1	AEV
29-B1-0001		> Transit sliding door panel lower	1	AEV
29-B1-ED20		Entry Door Panels: Transit Holes for mounting exposed	1	AEV
29-MH-03B3		> Door Handles: (2) Chrome Plated Metal, 7",	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
07-ZZ-ZZZZ	S <	-- FINAL ELECTRICAL - CELL 6 Transit Platinum Need Room for 800 and 400 Radios in Front Console and in Rear C/S Action Area	1	AEV
26-EC-1400		> -- IV Warmer No 1: Smithworks, 12VDC, FloorMount (Tray style)	1	AEV
06-EC-1416	S	-- Location: Cabinet H	1	AEV
30-EC-311B	< >	 -- Medical Cabinet, OTE #19520(B) Horizontal TOP ENGINE 0.5 cu ft Horizontal Right-side hinged door. TOP ENGINE refer requested. with compression lock Internal space 8.4"high x 13.3" wide x 9.1" Deep temperature control module included TCM	1	AEV
30-EC-5130	<	 -- OTE cabinets Key lock PURCHASING> please note on unit order KEY LOCK.	1	AEV
30-EC-513D	<	 -- OTE Temperature Control Module: Installed Install temp control panel that comes with each OTE medical fridge. Install on flat surface adjacent.	1	AEV
30-EC-A100		 -- Accessory Load Manager: For Cooling Cabinet/ Fridge/ Knox Box	1	AEV
30-EC-A103	S	-- Location: RF ALS Cabinet I-1	1	AEV
30-EC-A200	<	 -- Refrigerator cabinet 12volt fan and 2 ABS vents (1) FANS-KD12 12volt pancake fan installed (2) VENT-01 vent cover installed facing attendant seat, fan is on refrigerator side	1	AEV

PART NO	S	DESCRIPTION	QTY	ID
		(1) vent cover facing side entry door rotated with louvers vertical, with screen installed behind the vent cover		
ZZ-ZZ-ZZZZ		--	1	AEV
30-EV-2004		> Power Exhaust Vent: REAR, 12V, 4" In-line blower	1	AEV
30-IL-02ST	S	< > Curbside Action Area Light: 12V, LED, Surface Mount Mounted Under Switch Panel on C/S	1	AEV
UPHOLSTERY - CELL 7				
31-EX-0008		-- Van rear exit and side exit upper panels match Upholstery main colors.	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
31-00-UC01		Upholstery Color: Dark Gray - (Gunmetal)	1	AEV
31-00-UT02		-- Upholstery Joint Type: Vacuum Formed - Seamless	1	AEV
PAINT - STRIPES - DECALS				
32-PT-UNCT		-- Undercoating : Per QVM Guidelines, STD	1	AEV
32-DC-0001		Reflective White Tape: On edges of Exterior Door Frame	1	AEV
32-PT-0202		Over All Paint Color: Oxford White (YZ)	1	AEV
32-PT-0100		-- Paint Belt: NONE	1	AEV
32-PT-0112		-- Tape Stripe: NONE - (KKK-F Deviation)	1	AEV
11-YZ-0962		-- Non-Compliant to KKK-F 3.16.2 ;Exterior Safety stripe to be Orange	1	AEV
32-PT-2000		Lettering: NONE	1	AEV
12-ZZ-ZZZZ		--	1	AEV
DETAIL				
33-KK-NSSB		Decals: NO SMOKING & SEATBELT, installed, cab & pt. area.	1	AEV
33-MH-1006		> Reflectors, Rectangle w Chrome Edge Red, (2) on Transit Rear Door, Lower	1	AEV
SHIP LOOSE ITEMS				
13-00-0200		-- *Check front of W/O under chassis section for Add' items*	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
34-3T-E515	<	TRANSIT OEM Front License plate bracket - Ship loose FORD TRANSIT front licence plate bracket	1	AEV
34-GL-4001		NO medical glove box provided	1	AEV
34-KK-KDED		Decals: KKK / DOT Pkg, - NONE/DELETE	1	AEV
34-RF-STAR		-- Decals: Install 32" Star of Life on Van Roof	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
34-KL-0013		AEV Logos: SHIP LOOSE, Not Installed	1	AEV
34-MH-05SL	< >	Fire Extinguisher, ABC Powder, 5-pound, shipped loose, Std Part No: EXTI-01	1	AEV
34-XX-0001		-- Primary Cot: NONE included	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
34-XX-0002		-- Secondary Stretcher: NONE included	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
34-XX-5000	<	Indemnification Statement The purchaser agrees to defend, indemnify and hold REV harmless from any claims, costs (including actual attorneys' fees), damages and liabilities caused in whole or in part by any alteration or modification of, or changes or additions to the Purchased Products OR use of product for purposes it was not designed or intended for.	1	AEV
GENERAL CONVERSION				
36-AA-0001		WORK ORDER STATUS:	1	AEV
00-90-0301		-- For Confirmation	1	AEV
36-CO-0001		-- CHANGE ORDER POLICY	1	AEV
36-CO-0010	<	-- After Confirmation, Prior to Engineering Change Fee is \$100 Per Item, Plus Option Cost	1	AEV
36-CO-0030	<	-- After Confirmation, After Production Start Change Fee is \$200 Per Item, Plus 200% Option Cost Additional labor charges above option costs may apply to accomodate the	1	AEV

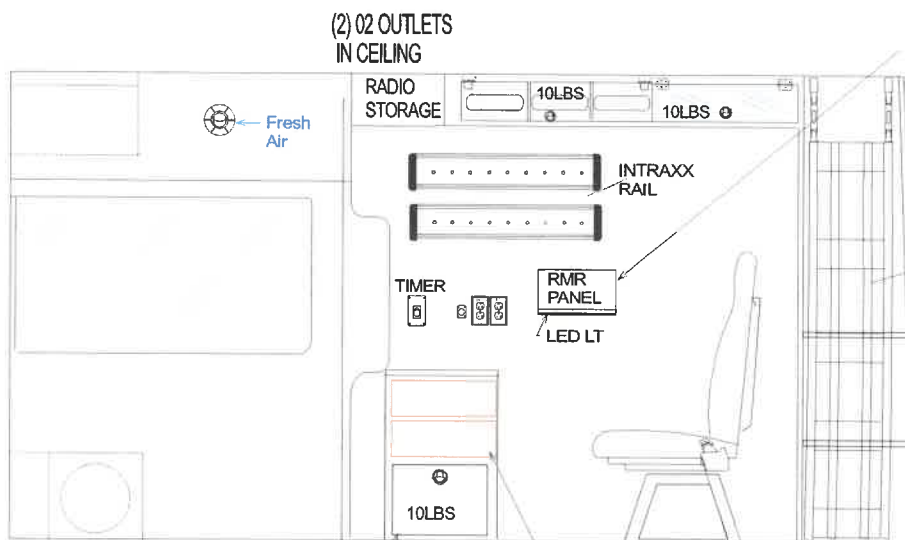
PART NO	S	DESCRIPTION	QTY	ID
		change at \$200 per hour. Special order or non-stocking parts that are purchased for any ordered option that is subsequently deleted will be charged for and shipped loose. >> Changes after production starts are the most disruptive.		
36-CO-0035	<	-- Change Order Recieved at Delivery ; \$300 charge per item, plus three times the standard option cost AND Any additional labor to accomodate the change at \$200 per hour, Effective 01/28/2022	1	AEV
ZZ-ZZ-ZZZZ		--	1	AEV
36-EO-0001		-- ***END OF ORDER***	1	AEV

CONCEPTIONAL DRAWINGS ONLY: DRAWINGS ARE NOT TO SCALE, ALL MEASURES ARE APPROXIMATE & SUBJECT TO ENGINEERING CHANGE



EVS CHILD ATTENDANT SEAT WITH 4PT PER4MAX

CARGO NET ON FRONT OF ALS 80 LBS



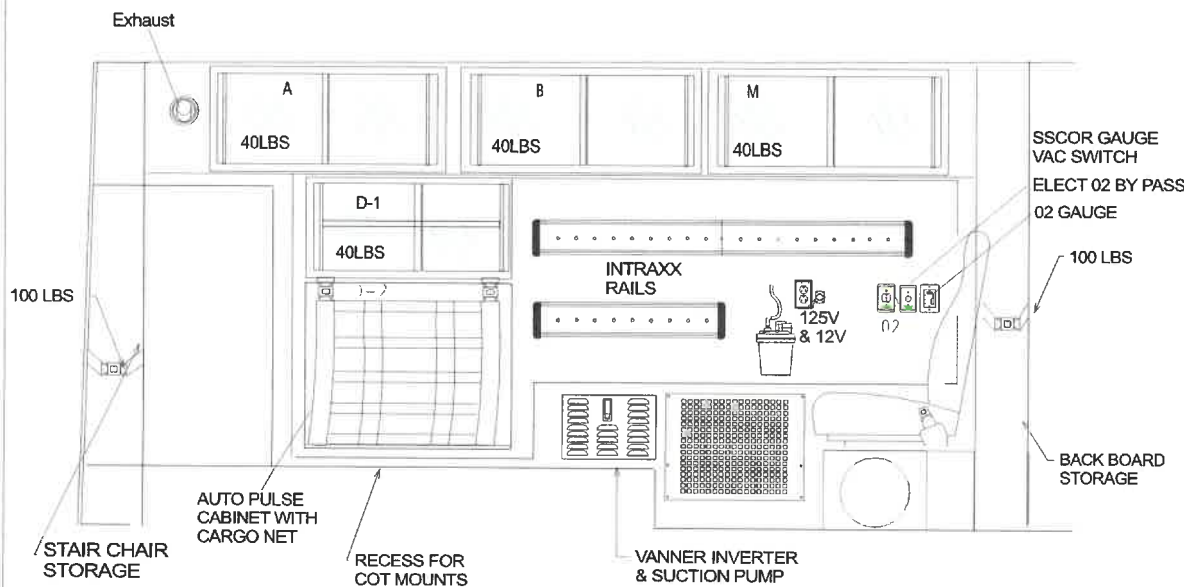
C/S ACTION AREA:
1-RMR SWITCH PANEL
1-DIG THERM
1-ELECT O2
1-SILENT INT.
1-MASTER SWITCH

CARGO NET ON FRONT OF CABINET 80 LBS

FIXED SHELVES

EVS 1769 4PT W/OFFSET PEDESTAL

195



CABINET DAY BRIGHT LIGHTS



AMERICAN EMERGENCY VEHICLES

TITLE INTERIOR

DWG.#

REV.#

TRUCK#

BY:MDB DATE:12-1-22



MULVANE



EMERGENCY SERVICES SUPPLY

2637 Drew Perry Road
Jefferson City, MO 65109

April 25, 2024

Mulvane EMS,

Thank you for allowing us the opportunity to submit a proposal for one (1) 2026 Osage Type II Travois Ambulances your service is looking to procure. Emergency Services Supply is excited to provide you the following bid built on a 2026 Ford T350 High Roof, AWD chassis. We are confident Mulvane EMS and the citizens of the Mulvane Kansas and the surrounding areas will find the Osage Ambulance experience exceptional. Osage's highly qualified manufacturing professionals take extreme pride in producing the safest, seamless patient module on the market. The quality you can expect in all aspects of an Osage Ambulance is of the highest value. We are proposing a Summer 2026 deliver

We appreciate your time in reviewing our proposal and look forward to hearing back from you in the near future

Regards,

David Vance

David Vance
dvance@osageind.com
785-617-0280



EMERGENCY SERVICES SUPPLY
2637 Drew Perry Road
Jefferson City, MO 65109

DATE: 04/25/2024
ESTIMATION TO: Mulvane EMS
DELIVERY LOCATION: Mulvane Kansas
EST. DELIVERY TIME: ~Summer 2026
PAYMENT: Net on delivery

(1) 2026 Osage Type 2 Transit Ambulance-----\$158,070.00
Priced as spec'd below.

Due to extended build times and unknown 2026 Stryker pricing the Powerload and cot will need to be purchased through your local Stryker rep, Bryce Wheeler.

Note: Due to the chassis volatility from Ford, chassis pricing is subject to change without notice. Current estimated chassis cost as of this writing: \$64,300.00

Estimate good for 20 days without review

Includes delivery to or 2 personnel from Mulvane EMS to Osage plant for delivery.

Regards,

David Vance

David Vance
Osage Ambulance
785-617-0280



Emergency Vehicle Limited Warranty

TYPE II TRAVOIS

Subject to limitations, provisions and conditions set forth in this Warranty, Osage Industries, Inc. does hereby warrant to each Original Purchaser Only that each new vehicle conversion is free from defects and workmanship and materials used in the construction of a production model emergency vehicle for a period as follows:

- A. For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the original purchase, Osage Industries, Inc. will repair or replace, at no cost to purchaser, only those components manufactured by Osage Industries, Inc. for use in a production vehicle and excludes components from other manufacturers used in such conversions; i.e. sirens, inverters, lightbars, oxygen equipment, chassis, etc. Individual warranties are covered by those manufacturers included in the Owner's Manual as supplied with the vehicle and shall apply as set forth by said manufacturer. Osage will only reimburse labor up to (3) years on those components with more than a (3) year warranty.
- B. For **SIX (6) years or 72,000 miles**, whichever comes first, from the date of the original purchase, Osage Industries, Inc. will cover the cost of labor and material, in the repair or replacement of the electrical systems furnished and installed by Osage Industries, Inc. This warranty shall include all wiring, terminals and connections and general design concept used by Osage Industries, Inc. at the time of manufacture. This warranty shall not apply to any electrical equipment furnished and warranted by other manufacturers. These warranties shall be limited to component manufacturer's policies.
- C. **GRAPHICS WARRANTY 3 YEARS OR 36,000 MILES.** Osage warrants its graphics and lettering package to be free from defects in material and workmanship for **three (3) years or 36,000 miles**. Warranty covers cost of parts and labor. Osage will not be liable for more than the amount of the purchase price of the graphics package.

The above warranties are conditioned upon normal use and reasonable maintenance and do not apply to any components, which have been subject to abuse, accident, alteration, vandalism, and improper or careless use. Any modification of any description made to any components on the conversion, without written approval by Osage Industries, Inc. shall void the warranty of said system and components parts.

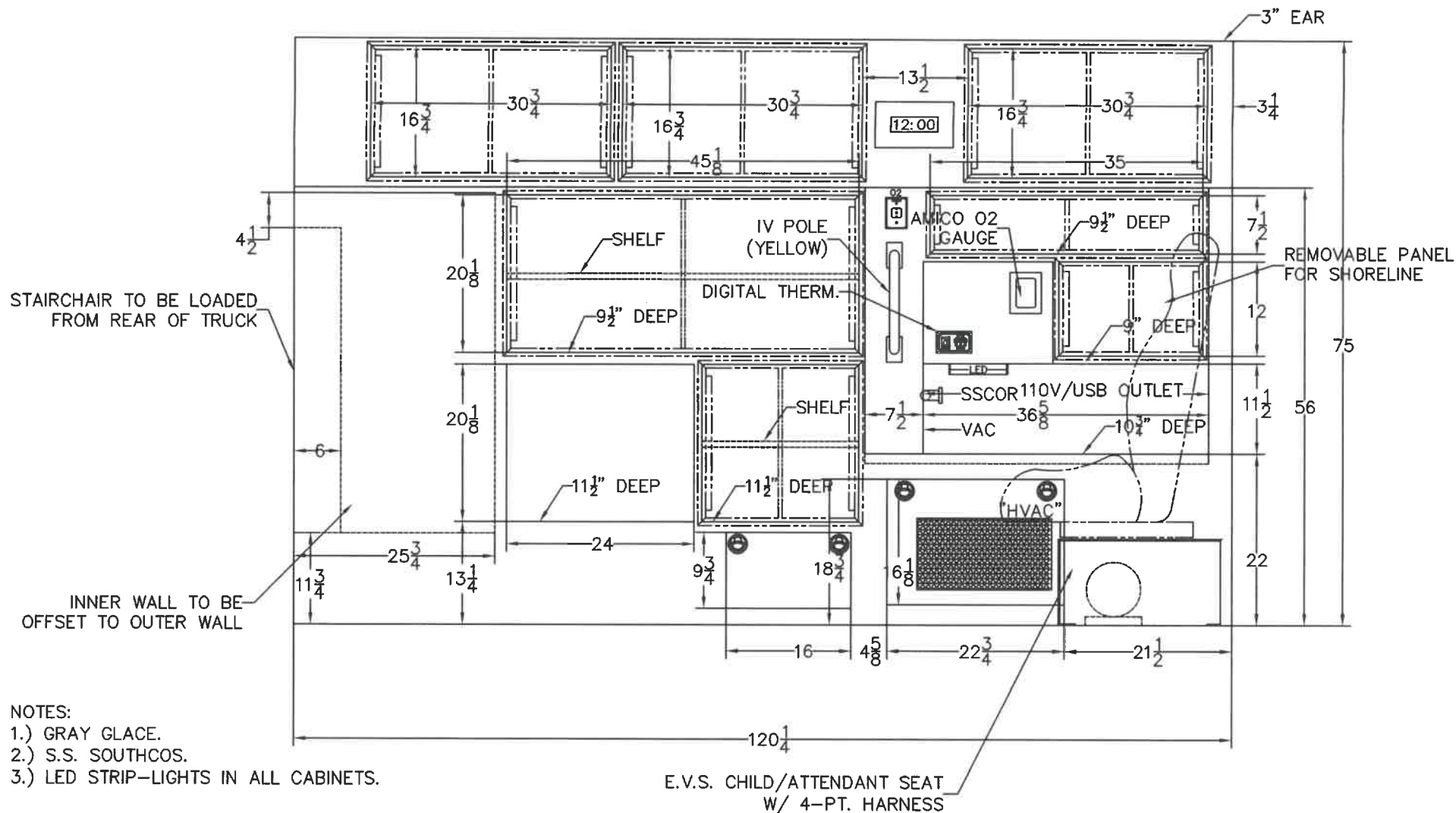
Prompt written notice of all defects or claims against Osage shall be forwarded to Osage Industries, Inc., P.O. Box 718, Linn, Missouri (MO) 65051, or by calling at 800-822-3634. No repairs or additions shall be performed without prior approval from Osage Industries, Inc. Osage Industries, Inc. reserves the right to reject unauthorized claims and its decision in these matters shall be final.

If warranty repairs are necessary, all work must be performed by Osage Industries, Inc. or repair center authorized by Osage Industries, Inc. It is the responsibility of the purchaser to transport vehicle to and from Osage Industries, Inc., Linn, Missouri (MO), or repair center authorized by Osage Industries, Inc. for warranty repairs. Osage is not responsible for any loss or damage that may occur during said transportation.

Any expressed warranty not provided herein and any remedy for breach of contract which might arise by implication or operation of law, is hereby excluded and disclaimed. The implied warranties of merchantability and fitness for any particular purpose are expressly limited to the terms stated above. Some states do not allow limitations on how long an implied warranty lasts. Therefore, the above limitations may not apply to you.

Under no circumstances shall Osage Industries, Inc. be liable to purchaser or any other person for any special or consequential damages, whether arising out of breach of warranty, breach of contract, or otherwise. Some states do not allow the exclusion or limitation of incidental or consequential damages. Therefore, the above limitations or exclusions may not apply to you.

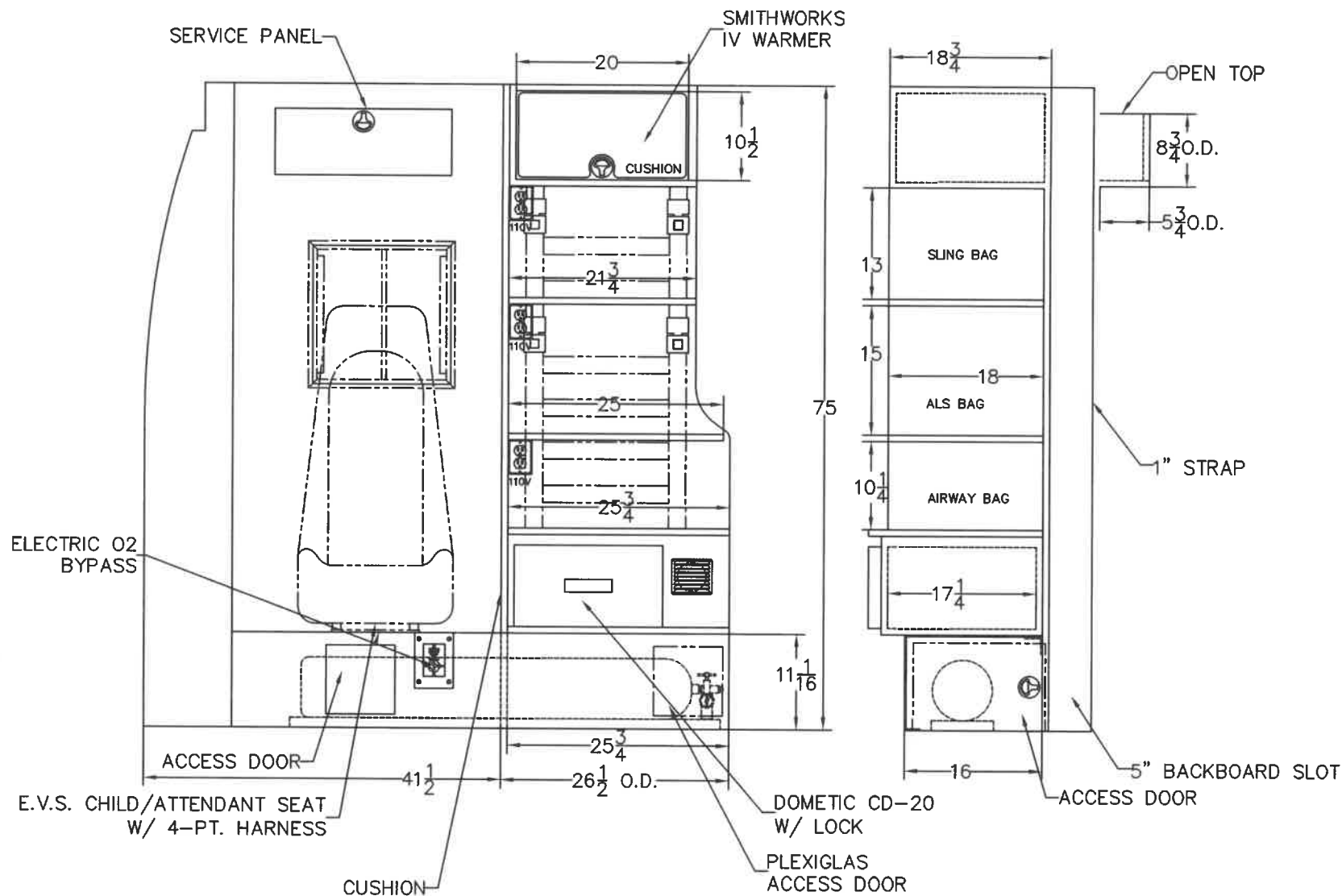
This Warranty gives you specific legal rights, and you may have other rights, which vary, from state to state.



200

Stock/Job#:	Drawing# :	Cust. App'v/Date :	Deal. App'v/Date :
Dealer:	MULVANE-101		
End Customer:	E.S.S./DV	<h1>Osage Ambulances</h1>	
	MULVANE		
NOTICE		Drawn By: S.A.H.	Date: 04-25-24
This drawing and/or the information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.		Scale: NOT TO SCALE	Revision# :
		STREETSIDE INTERIOR TYPE-II TRANSIT	
		1	

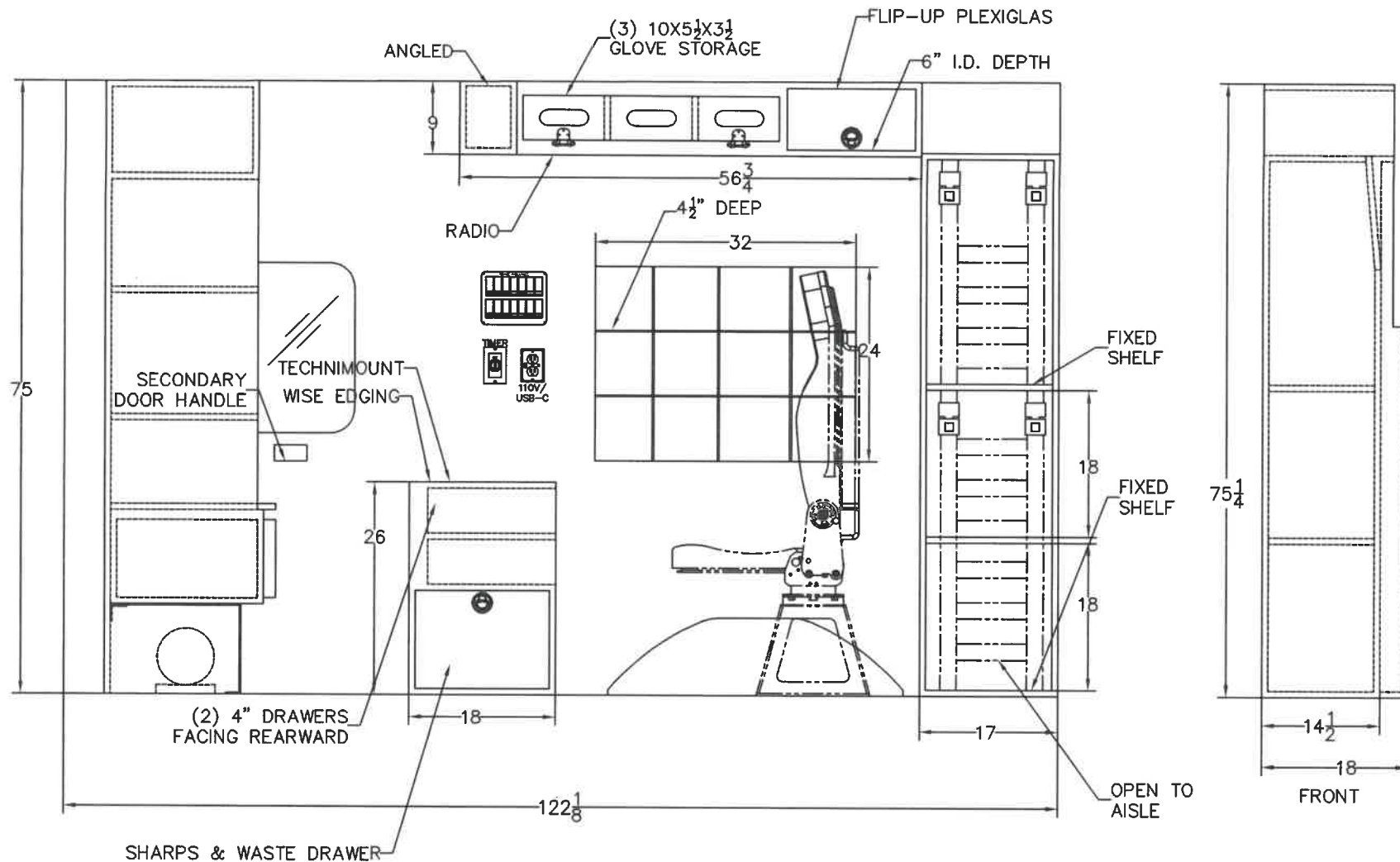
3				
2				
1	BID DRAFT	04-25-24	SAH	
Rev. #	Revision Description	Date	Rev'd	App'vd



NOTES: THIS DRAWING IS NOT TO SCALE.
CHARACTERISTICS AND DIMENSIONS OF FINISHED
PRODUCT MAY VARY.

Stock/Job#:	Drawing# :	Cust. App'v/Date :	Deal. App'v/Date :
Dealer:	MULVANE-102		
End Customer:	E.S.S./DV	<h1>Osage Ambulances</h1>	
	MULVANE		
NOTICE		Drawn By:	Date:
This drawing and/or the information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.		S.A.H.	04-25-24
		Scale:	NOT TO SCALE
		Drawing Description:	Revision# :
		FORWARD INTERIOR TYPE-II TRANSIT	1

3				
2				
1	BID DRAFT	04-25-24	SAH	.
Rev. #	Revision Description	Date	Rev'd	App'vd



NOTES: THIS DRAWING IS NOT TO SCALE.
CHARACTERISTICS AND DIMENSIONS OF FINISHED PRODUCT MAY VARY.

Stock/Job#:	Drawing# :	Cust. App'v/Date :	Deal. App'v/Date :
	MULVANE-103		
Dealer:	E.S.S./DV		
End Customer:	MULVANE		
NOTICE This drawing and/or the Information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.		Drawn By:	Date:
		S.A.H.	04-25-24
Drawing Description:		Scale:	
CURBSIDE INTERIOR TYPE-II (TRANSIT)		NOT TO SCALE	
Revision# :		1	

Rev. #	Revision Description	Date	Rev'd	App'vd
3				
2				
1	PRODUCTION DRAFT	04-25-24	SAH	

"STREETSIDE"

127 $\frac{1}{4}$

NOTES:
1.) LON COIN FLOORING.
2.) INSTALL CUSTOMER-SUPPLIED POWER LOAD.

E.V.S. 4-PT. 1769 SEAT

69 $\frac{3}{8}$

203

18

18

14 $\frac{1}{2}$

17

"CURBSIDE"

NOTES: THIS DRAWING IS NOT TO SCALE.
CHARACTERISTICS AND DIMENSIONS OF FINISHED PRODUCT MAY VARY.

Stock/Job#:

Drawing# :

Cust. App'v/Date :

Deal. App'v/Date :

Dealer:

E.S.S./DV

End Customer:

MULVANE

Osage Ambulances

NOTICE

Drawn By:

S.A.H.

Date:

04-25-24

Scale:

NOT TO SCALE

Drawing Description:

Revision# :

FLOOR LAYOUT
TYPE-II TRANSIT

1

3				
2				
1	BID DRAFT	04-25-24	SAH	.
Rev. #	Revision Description	Date	Rev'd	App'vd

This drawing and/or the information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.

"STREETSIDE"

125 ³/₄

6 ¹/₄

25

56 ³/₄

22 ¹/₂

204

"CURBSIDE"


CABINET OVER REAR
DOORS MAY HOUSE
BLOWER MOTOR

ALUMINUM
GRAB RAIL

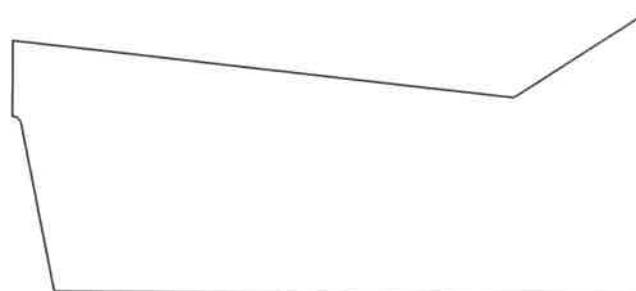
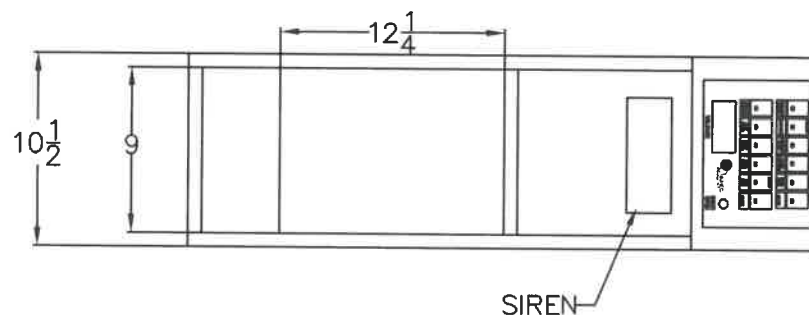
ANTENNA PRE-WIRE
ACCESS THROUGH LIGHT

(8) INTERTECH ROUND
LED DOME LIGHTS

NOTES: THIS DRAWING IS NOT TO SCALE.
CHARACTERISTICS AND DIMENSIONS OF FINISHED PRODUCT MAY VARY.

Stock/Job#:		Drawing# :	Cust. App'v/Date :	Deal. App'v/Date :
		MULVANE-105		
Dealer:				
E.S.S./DV				
End Customer:				
MULVANE				
NOTICE		Drawn By:	Date:	Scale:
		S.A.H.	04-25-24	NOT TO SCALE
This drawing and/or the information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.		Drawing Description:		Revision# :
		CEILING LAYOUT TYPE-II TRANSIT		1

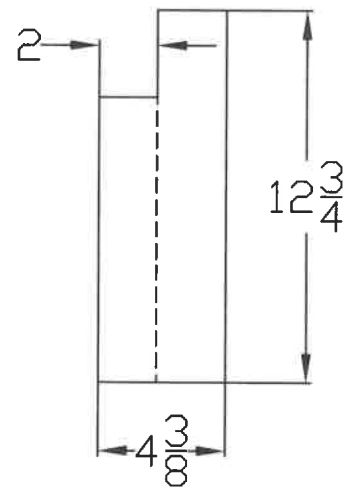
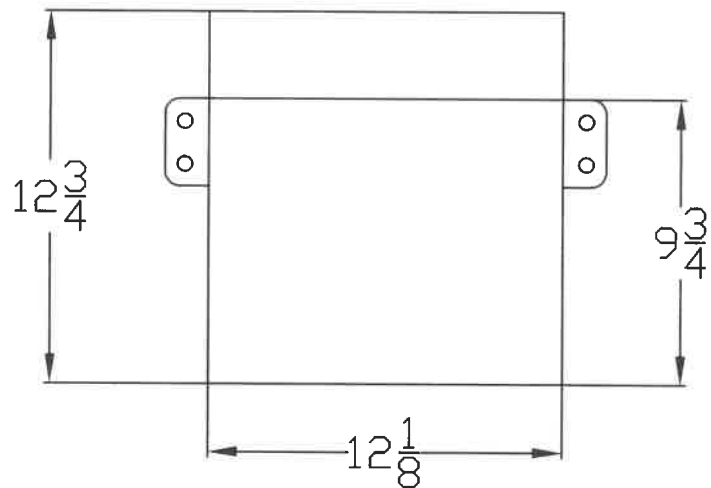
Rev. #	Revision Description	Date	Rev'd	App'vd
3				
2				
1	BID DRAFT	04-25-24	SAH	



NOTES: THIS DRAWING IS NOT TO SCALE.
CHARACTERISTICS AND DIMENSIONS OF FINISHED
PRODUCT MAY VARY.

Stock/Job#:	Drawing#	Cust. App'v/Date#	Deal'r App'v/Date#
	MULVANE-106		
Osage Dealer:	Osage Ambulances		
End Customer:			
E.S.S./DV			
MULVANE			
NOTICE		Drawn By:	Date:
This drawing and/or the information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.		S.A.H.	04-25-24
		Scale: NOT TO SCALE	
		Drawing Description:	Revision#
		CONSOLE DRAWING, TRANSIT	1

3				
2				
1	BID DRAFT	04-25-24	SAH	.
Rev.#	Revision Description	Date	Rev'd	App'vd



Stock#	Job#	Drawing# MULVANE-107	Cust. App'v/Date#	Deal'r App'v/Date:
--------	------	-------------------------	-------------------	--------------------

Osage Dealer: E.S.S./DV
End Customer: MULVANE

Osage Ambulances

3					NOTICE	Drawn By: S.A.H.	Date: 04-25-24	Scale/Tolerance: N.I.S./±1"	
2					This drawing and/or the information hereon is the exclusive property of Osage Ambulances and shall not be reproduced, used or disclosed without the authorized written consent of Osage Ambulances.	Drawing Description: OSAGE MAP BOOK HOLDER			Revision# 1
1	BID DRAFT	04-25-24	SAH	.					
Rev.#	Revision Description	Date	Rev'd	App'vd					

**OSAGE AMBULANCE
2026 "TRAVOIS" TYPE II
ORDER FORM**

Dealer Name: **ESS**

Salesperson: **DAVID VANCE**

Customer Name: **MULVANE EMS**

& Address **910 E MAIN ST**

MULVANE KANSAS 67110

Shipping Address **SAA**

Fleet Number:

Contact Name: **PETER SWART**

Email: pswart@mulvane.us

Phone: **(316) 777-1551**

Fax:

Chassis Type: **2026 FORD T350 AWD HR**

Osage Unit #:

VIN:

<u>Qty</u>	FORD TYPE II T250 - 2026 CHASSIS	
	Mid-Roof Ford Transit T250 "Chassis" w/ 3.5 Ecoboost RWD	EST.
<u>Qty</u>	FORD TYPE II T250 - 2026 CONVERSION	
	Mid-Roof Ford Transit T250 w/ 3.5 Ecoboost Includes Transverse O2)	(NOTE:
<u>Qty</u>	FORD TYPE II T350 - 2026 CHASSIS	
	Mid-Roof Ford Transit T350 "Chassis" w/ 3.5 Ecoboost RWD	EST.
	High-Roof Ford Transit T350 "Chassis" w/ 3.5 Ecoboost RWD	EST.
	Mid-Roof Ford Transit T350 "Chassis" w/ 3.5 Ecoboost AWD	EST.
<u>1</u>	High-Roof Ford Transit T350 "Chassis" w/ 3.5 Ecoboost AWD	EST.
	Extended Running Boards	
<u>Qty</u>	FORD TYPE II T350- 2026 CONVERSION	
<u>1</u>	High-Roof Ford Transit T350 w/ Ecoboost	
	Mid-Roof Ford Transit T350 w/ Ecoboost (NOTE: Includes Transverse O2)	
<u>Qty</u>	MERCEDES TYPE II SPRINTER - 2026 CHASSIS	
	Sprinter "Chassis" 4x2	EST.
	Sprinter "Chassis" 4x4	EST.
<u>Qty</u>	MERCEDES TYPE II SPRINTER - 2026 CONVERSION	
	High-Roof Sprinter	

Qty	EMERGENCY LIGHTING & SIREN OPTIONS
-----	------------------------------------

Whelen Justice Ten (10) LED Lightbar R/R/R/R/C/C/R/R/R/R STANDARD
--

1	W-01	Whelen Light Pod 6-700 Smart LED's (R/B/C/C/R/B) ILOS
---	------	---

Qty	Whelen Smart Linear LED's
-----	---------------------------

- | | |
|------|---|
| W-02 | Additional 700 Smart LED, (Red, Blue or Amber) |
| W-03 | Additional 600 Smart LED, (White) |
| W-04 | Additional 500 Smart LED, (Red, Amber, or Blue) |
| W-05 | Additional 500 Smart LED, (White) |
| W-06 | Upgrade 900 LED to M9 LED (Blue, Red, Amber) |
| W-07 | Upgrade 900 LED to M9 LED (Clear) |
| W-08 | Additional M9 LED (Blue, Red, Amber) |
| W-09 | Additional 600 LED (R.B.A.) |
| W-10 | Additional M6 (R.B.A.) |
| W-11 | Additional M7 LED (Blue, Red, Amber) |
| W-12 | Additional M7 LED (Clear) |
| W-13 | Specify Flash Pattern to Set LED's to RANDOM |
| | LED's to be: XX Unsynchronized |
| | Synchronized on KK Flasher |
| W-14 | Additional ION-T (Red, Blue, Amber) |
| W-15 | Additional ION-T (Red/Blue, Red/Amber) |
| W-16 | Additional ION-T (All or Half Clear) |
| W-17 | Zico LED Underbody Lights (per pair) |
| W-18 | Opti-com |
| W-19 | Tomar Emitter (Strobe) |

Qty	Siren & Speakers
-----	------------------

- | | | |
|------|---|---|
| W-17 | Federal Rumbler (Only Available w/ Federal Siren (Except EQ2B), Whelen 295 Sirens, Signal #SS700-008, Code 3 VCON & 3997RS, Carson SC-4074 Commander) | |
| W-18 | Federal E-Q2B | |
| W-19 | Federal PA 300 | |
| W-20 | Carson SA-430 Siren w/ Remote Control Head, Upgrade | |
| W-21 | Carson SA-441 Siren w/ Dual Mode & Remote Control Head, Upgrade | |
| W-22 | Carson SA-441-17F w/Mechanical Tones | |
| 1 | W-23 | Whelen 295HFSC9 Dual Tone |
| | W-24 | Whelen 295HFS2 Remote Head |
| | W-25 | Whelen 295HFS7 Remote Head, Dual Amps |
| | W-26 | Buell Dual Air Horns Mounted on Lightbar Stanchions |
| | W-27 | Whelen Howler (Only Available w/ Whelen Siren) |

Qty	Additional Warning Light Options & Special Instructions
-----	---

<u>1</u>	INTERSECTIONS (2) R/C
<u>1</u>	GRILL (1) R/C (1) B/C
<u>1</u>	OVER REAR WHEELS B/C
XXX	REAR LIGHT BAR OVER REAR DOORS R/W/A/W/B

Qty	ELECTRICAL OPTIONS
-----	--------------------

	Pre-Wire for Vanner Inverter with Remote Switch
E-01	(Specify model if not Vanner)
<u>1</u>	E-02 Vanner Inverter/Conditioner with Remote Switch Model LSC12-1100
E-03	Iota P.C. 30 Battery Charger
E-04	Iota P.C. 45 Battery Charger (Requires 30 Amp Shoreline)
E-05	Twist Lock 30 Amp Shoreline
<u>1</u>	E-06 Auto Eject Shoreline Plug, 20 Amp
E-07	Auto Eject Shoreline Plug, 32 Amp
<u>1</u>	E-08 Shoreline Indicator at Shoreline
<u>1</u>	E-09 110V Outlet, Additional per Outlet TOTAL (3) IN ALS
<u>2</u>	E-10 110V/USB Outlet (1) AA (1) BENCH WALL
E-11	12V DC Outlet, Cigar Style, Additional per Outlet
E-12	Dual USB Outlet
E-13	Step-well Light
E-14	Single Overhead Reading Light in Cab
E-15	LED Federal Little Light
<u>1</u>	E-16 Timer Switch for Check-Out Lights
<u>1</u>	E-17 Patient Compartment Digital Clock
<u>1</u>	E-18 Digital Thermostat
E-19	110V Heater w/2 nd Shoreline, Mounted in EMT Seat
E-20	PIAA LED Fog Lights
<u>1</u>	E-21 Antenna Pre-Wire (2) TOTAL TERMINATE IN CAB
E-22	Radio Pre-Wire (Patient Compartment) Hot and Ground
	Ignition Power Battery Power
E-23	Radio Speakers in Patient Compartment
E-24	Volume Control for Rear Speakers Mounted in Action Area
E-25	Intermotive Idle Lock
E-26	Upgrade Dome Light To Rectangular Whelen LED (Each)
E-27	Upgrade Dome Light To Round Whelen LED w/Chrome Flange (Each)
E-28	V-Mux Electrical System w/Switch Panel
E-29	Danhart 110 volt heat/cool unit installed at ALS
<u>1</u>	E-30 Dometic Refrigerated Drawer - Part #CD-20 (Installed at ALS)
E-31	Brigade 360 w/ patient camera and monitor
E-32	R/W Dome Light in Cab

Qty	Additional Electrical Options & Special Instruction
-----	---

	NORCOLD IN FRONT WALL PER DRAWINGS W/SIMPLEX
	Replaced with Dometic Drawer without simplex

OPTIONS FROM BASIC - INTERIOR

Continued

	I-01	Split Squad Bench Lid (Two Sections)
	I-02	Gas Struts on Squad Bench Lid
	I-03	Stainless Steel Aisle Protectors, Both Sides
	I-04	Roll-up Floor 3" on Right Side
	I-05	Lon-Plate Flooring w/ Standard Color (Pewter, Gunmetal, Sapphire)
	I-06	Lon-Plate Flooring w/ Custom Color
<u>1</u>	I-07	Lon-Coin Flooring
	NOTE: Provide Optional Flooring Color	
	I-08	Tinted Plexiglas in Rear Cabinet Windows
	I-09	Re-Stocking Seals for Cabinet Windows
	I-10	Custom Vinyl Color
	NOTE: Provide Custom Color	
	I-11	Custom Laminate Color
	NOTE: Provide Custom Color	
<u>1</u>	I-12	Notebook Console (Standard Design)
	I-13	Notebook Console (Design Required)
	I-14	Shelves in Upper Street Side Cabinets
<u>1</u>	I-15	Custom Street Side Wall w/Stair Chair Access From Rear Of Truck
<u>2</u>	I-16	Recessed Cast Swing Down IV Hanger
<u>1</u>	I-17	Overhead Storage on Curbside Wall PER DRAWINGS
	I-18	Overhead Storage Curbside Wall to be 4 Glove Storage ILOS
	I-19	Cargo Net
	I-20	Vertical Backboard Slot Dividers
<u>1</u>	I-21	Rear Door Trim Pkg. (Transit)
<u>1</u>	I-22	Transverse O2 With Slide-Out Bracket
<u>11</u>	I-23	Stainless Southco Upgrade
<u>1</u>	I-24	Additional Door Handle On Factory Sliding Door (Transit Only)
	I-25	Simplex Combination Lock
<u>1</u>	I-26	Yellow Grab Rail (Ceiling ILOS)
<u>1</u>	I-27	Overhead Glove Storage In Cab (3 glove)
	I-28	Overhead Glove Storage In Cab (4 glove)
	I-29	3-Glove Box Storage Above Action Area ILOS Standard Storage
	I-30	Brigade Color Single Camera w/Monitor In Cab
	I-31	Brigade Color Reverse and Interior Cameras w/Monitor In Cab
<u>1</u>	I-32	12" Grab Bar Please Specify: Stainless Yellow XX

Qty

Seating - Squad Bench & EMT

	I-33	EVS 1769-3
	I-34	EVS 3-Pt Child Seat ILOS
	I-35	4-Pt. Bucket Seat ILOS
<u>1</u>	I-36	4-Pt. Child Seat ILOS
	I-37	5-PT. Bucket Seat ILOS
	I-38	5-Pt. Child Seat ILOS
	I-39	6-Pt Bucket Seat ILOS
	I-40	6-Pt. Child Seat ILOS
	I-41	6-Pt. Seatbelt, Per Position
	Note: Specify Color (If no color is chosen, black will be provided):	
	Black	Orange Red Yellow
	I-42	EVS 17803 Seat w/Base
	I-43	EVS 17803 Base Including Painted Door W/Southco Latch
	I-44	Seat Belt Monitor (requires sensors below)
	I-45	Sensor for EVS Seat (per position)
	I-46	Sensor for 2-Point Belt (per position)
	I-47	Sensor for 6-Point Belt (per position)

Qty	Additional Interior Options & Special Instructions
<u>1</u>	4-Pt 1769 seat - (Pedistal to be Center Mount???)
<u>1</u>	Custom ALS Cabinet per drawings
<u>1</u>	Cabinet With Rear facing drawers forward of 1769 4-Pt. seat with Sliding Sharps/Waste to slide towards cot
<u>1</u>	Full height cabinet rear of 1769 4-Pt. seat with cargo net per drawing
<u>1</u>	Butler wall w/plexi storage slots
<u>1</u>	(3) Glove storage, Radio storage & (1) tip up above Captain seat
XXX	(2) O2 outlets in ceiling, (1) In wall per drawings
<u>2</u>	NMO Mounts in roof
XXX	Spine Board @ ALS per drawing
XXX	Storage for customers CPR machine per drawings.
<u>1</u>	Padding to front wall next to Attendant seat
<u>4</u>	Cargo Nets @ Als and Full Height Rear Cabinet
<u>10</u>	LED Cabinet lights

EXTERIOR OPTIONS

Qty	Additional Exterior Options & Special Instructions
<u>1</u>	Drivers & passenger side factory running boards

OPTIONS FROM BASIC - MISCELLANEOUS

<u>2</u>	MS-01	Fire Extinguisher, 5lb
	MS-02	Install Roof Star

Additional Miscellaneous Options

PAINT OPTIONS

P-01	Second Stripe at Skirtline to Match Beltline	
P-02	Second Stripe, Same Color	
P-03	Second Stripe, Different Color	
P-04	Paint from Window Line Down	(CALL FOR QUOTE)
P-05	Paint from Window Line Up Including Roof	(CALL FOR QUOTE)
P-06	Paint Entire Body (Including Door Jams)	(CALL FOR QUOTE)
P-07	Polishing Required for Red Color	
P-08	Hockey Stick Design Single Stripe	
P-09	Heartbeat Stripe, (Osage Standard)	
P-10	Custom Heartbeat to Match Existing Unit	
P-11	¼" Reflective Pinstripe	
P-12	½" Reflective Pinstripe	
P-13	7/8" Reflective Pinstripe	
NOTE: Pinstripe Is One Stripe Above and One Below Standard Band.		

Demo Decals

P-16 Osage Window Decal

Additional Paint Options & Special Instructions

1 Graphics to match fleet to include Rear chevrons, Window perfs, Lettering

PROVIDE THE FOLLOWING IF APPLICABLE:

Secondary Pinstripe Color



Quotation Summary

Reference: QU00005072024 **Rev:** 0
Purchaser: Pinnacle Emergency Vehicles, LLC
Contact: Kade Jarvis
Address: 201 Commercial St.
 Centerton, AR 72719

Opportunity: Mulvane EMS
Account: Mulvane EMS
Contact: Pete Swart
Address: 211 North 2nd
 Mulvane, KS 67110

Sales Contact: Kade Jarvis
Mobile: 479-787-0233
Phone: 417-540-0600
Email: kade@pinnacle-ev.com

Quotation Date: 05-07-2024
Expiration Date: 06-06-2024

Name

Type II - TXE



Specifications

Overall Length: 263.9"
 Overall Height: 110.4"
 Overall Width (Excluding Mirrors): 83.7"
 Wheelbase: 148"
 GVWR: 9,500 lbs

Product	Description	Quantity	Unit Net	Total Net
TXE	Type II Ambulance Van, Aluminum Body	1.00	\$229,437.00	\$229,437.00

Price Details

Price

Chassis* \$57,200.00

*NOTE: Ford Chassis Pricing is currently fluctuating and is subject to change. Customer will be notified upon any change in chassis price, and amount will be reflected at final invoice.

Ambulance Base and Options from Manufacturer \$100,920.00

Custom Options from Dealer* \$71,317.00

*NOTE: Includes Stryker PowerLOAD, Stryker Power Pro XT Cot, blue emergency lighting, and graphics package per customer design.

Price Per Unit \$229,437.00

Net Amount Per Unit \$229,437.00

Payment Terms: \$0 Down; Balance Due at Delivery

Sales Options by Category

10-Base (BAS)

Item Number	Name/Description	Custom?	Quantity
BAS-PLA-16	TYPE II - TXE TYPE II - TXE		1.00
BAS-TYP-12	Type II - Van Type II - Van		1.00

11-Chassis (CH*)

Item Number	Name/Description	Custom?	Quantity
CHV-FRD-00	Conversion Ford T350 Van, Raised Roof Conversion Ford T350 Van		1.00
CHV-FRD-27	Ford Transit T350 Gas Van, 2WD Ford Transit T350 Gas Van 2WD 3.5L EcoBoost® V6 Gasoline Engine High Height Roof Wheelbase 148" (3760 mm)		1.00

16-Emergency and Working Lights (EWL)

Item Number	Name/Description	Custom?	Quantity
EWL-FWD-31	Demers T2 Aero Cab Riser TS 2RR-2C3RC-2RR Demers Aerodynamic Cab Riser (500 series), 2RR-2C3RC-2RR		1.00
EWL-GRL-25	Two(2) red LED in grille (LINZ series) Two (2) red LED in grille (LINZ6 series 4 X 2)		1.00
EWL-ITC-11	Intersection Lights, Red (2), LED Two (2) red intersection lights. Whelen 700 series (7 x 3) LED lights.		1.00
EWL-LTI-11	Emergency Lights, Red (2), LED, Inter. Side Mount Two (2) red emergency lights, intermediate side mount. Whelen 700 series (7 x 3) LED lights.		1.00
EWL-LTS-21	Four (4) red LED lateral emergency lights (600) Four (4) red LED lateral emergency lights (two (2) on each side, 600 series 6 X 4)		1.00
EWL-LTS-22	Scene Lights, Four (4), Clear LED, (600)		1.00

	Four (4) lateral LED scene lights (two (2) on each side) 600 series 4 x 6	
EWL-RER-23	Rear Spoiler TS 1R-1W-1A-1W-1R Demers aerodynamic rear spoiler with 1 red / 1 white / 1 amber / 1 white / 1 red (500 series 5 X 1, perimeter lights 8 X 2)	1.00
EWL-RER-24	Two (2) Rear red LED lights (700 series 7 X 3) Two (2) Rear red LED lights (700 series 7 X 3)	1.00

17-Audible Warning System (WRN)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
WRN-BUA-11	Back-Up Alarm Back up alarm (97dB) with override switch. (Included)		1.00
WRN-SIR-11	Whelen 295SLS Hands-Free Siren Whelen model 295HFSA1 siren amplifier with 17 Scan-Lock™ siren tones.		1.00
WRN-SPK-11	Whelen SA315 Series Speakers Whelen SA315 series speakers is a compact speaker meeting SAE Class A requirements when paired with Whelen 100 watt siren amplifier.		1.00

18-Exterior Vehicle features (VFT)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
VFT-CHP-17	Front cab mud guards Front cab mug guard flaps ford		1.00
VFT-FUL-11	Full-Tank Fuel Fill Full-tank fuel fill.		1.00
VFT-MIR-11	OEM exterior mirrors Keep OEM exterior mirrors		1.00
VFT-MOP-14	Undercoating Protection Undercoating protection for module and chassis. (Included)		1.00
VFT-STP-13	Van Anti-skid rear steps Van Anti-skid rear steps. (Included)		1.00
VFT-STP-14	Van Lateral Steps, Anti-Skid Material & Mud Guards Anti-skid lateral steps includes: mud guards		1.00

19-Convenience (CNV)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
CNV-ACC-15	Demers Fast Idle Demers fast idle is generated by the multiplex module, it allows fast charging of the batteries by the engine when specific conditions are met. (Included)		1.00
CNV-LCK-11	Anti-Theft System The anti-theft allows leaving the vehicle without keys and the engine running to keep the vehicle at the ideal operating temperature. It protects against theft by turning off the engine if the vehicle moves. (Included)		1.00

22-Drivers Compartment (CAB)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
CAB-ACC-12	Glove box holder, three (3), above driver seat Three (3) Glove box holder above driver seat		1.00
CAB-CON-28	Floor mounted console between driver and pass Seven (7) inches wide console mounted on the floor between driver and passenger.		1.00
CAB-CTR-22	Control center with 5in touch screen in the lower dashboard - Type II Control center with 5in touch screen in the lower dashboard - Type II	True	1.00
CAB-LGT-14	Cab headliner with OEM reading lights Sprinter Type 2 ceiling with access flaps (Included)		1.00

23-Curbside Configuration (CRB)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
CRB-CC1	Squad Bench Seating for two (2) passengers, 4-point safety belts Thermoformed individual backrests Thermoformed full length seat cushion Configuration for 2 nd patient on backboard Soiled linens compartment at the front Provision for cardiac monitor at head of squad bench Safety net Trash bin on bracket inside the bench		1.00
CRB-CC2	Kit Shelves Storage room below the shelves Two (2) adjustable shelves with retaining belts		1.00

24-Streetside Configuration (STR)

Item Number	Name/Description	Custom?	Quantity
STR-SC1	Full Medical Cabinet Vertical backboard storage, accessed from rear left entry door Aluminum extruded structure Four (4) aluminum cavities Clear LED reading lamp Self-latching sliding clear polycarbonate windows, flip-up frames Cavity for IV pump with safety net Compartment for light gear with safety net		4.00

25-Forward Bulkhead (FWB)

Item Number	Name/Description	Custom?	Quantity
FWB-FB1	Cab to Module Configuration Pass-through sliding window		1.00
FWB-FB2	Lower Front Right Partition Compartment for stair chair (access from side door) Stowable tray for stair chair		1.00

26-Attendant Seat (AST)

Item Number	Name/Description	Custom?	Quantity
AST-HRS-25	EVS 1880 Seat Equipped with Child Safety Seat and 4-Point Safety Belt EVS fixed base without door		1.00

27-Cot Configuration (COT)

Item Number	Name/Description	Custom?	Quantity
COT-ANC-23	Floor Plate & Pre-wire Power-LOAD - GEN 2 (NEW) Stryker Power-Load floor plate. No cot fastener included. Include pre-wiring for charging feature. Default option for new Power-LOAD system from the field.		1.00
COT-POS-21	Left side floor mount cot configuration Left side floor mount cot configuration Type 2		1.00

28-Rear Control Panel (CAR)

Item Number	Name/Description	Custom?	Quantity
CAR-CTR-17	Action Area Console (ECC) LED backlit 4.3in touch screen with switches and pictograms Rear speaker with volume control Temperature and heater/AC fan speed control module with automatic mode		1.00

Power inverter control panel
Integrated clock with timer function

29-Oxygen (OXY)

Item Number	Name/Description	Custom?	Quantity
OXY-CMP-11	Main Oxygen Tank Storage Universal holder for main oxygen cylinder type "M" on sliders, installed in squad bench		1.00
OXY-NTW-13	Regulator and Valve Oxygen regulator		1.00
OXY-OUT-11	Oxygen Outlets Three (3) oxygen outlets <ul style="list-style-type: none"> - One (1) on left side, in ECC - One (1) on right side, in upper padded protector - One (1) in ceiling 		3.00
OXY-REG-11	Portable Oxygen Tank Storage Three (3) supports for "E" type cylinders <ul style="list-style-type: none"> - One (1) on right rear door with pocket - Two (2) in front compartment of medical cabinet 		1.00

31-Suction (SUC)

Item Number	Name/Description	Custom?	Quantity
SUC-LOC-11	Suction System location in ECC Main suction system is located in front streetside action area.		1.00
SUC-MOT-11	Thomas high flow vacuum pump Thomas high flow vacuum pump		1.00
SUC-REG-11	Vacuum regulator with disposable canister Vacuum regulator with disposable canister		1.00

32-Electrical System (ELE)

Item Number	Name/Description	Custom?	Quantity
ELE-ALT-11	Power Inverter, Xantrex Freedom, True Sine, 1000W The inverter/charger provides AC power using the DC power from the conversion battery bank. Recharge all battery banks and power all 120 volts AC outlets when the external shoreline is connected.		1.00

ELE-ALT-14	Super Auto Eject Power Inlet, 15 Amps, Yellow Kussmaull 120 Volts AC, 15 Amps - Automatically disconnects shoreline - Completely sealed - Yellow cover - Indicator light.	1.00
ELE-ALT-15	Electrical Outlet, 120V AC with Indicator 120V AC hospital-grade electrical outlets with indicator. (Included)	1.00
ELE-CON-14	Electrical Outlet, 12V DC 20 amp with Indicator 12V DC, 20 amp Duplex electrical outlets. (Included)	1.00
ELE-CON-19	Two (2) OEM batteries Two (2) OEM batteries for Type II vehicles. (Included)	1.00
ELE-GES-15	Management System (DEMS) – MMC system. (Included) Management System (DEMS) – MMC system. (Included)	1.00
33-Communication System (COM)		
Item Number	Name/Description	Custom? Quantity
COM-RAD-11	Pre-Wiring for 2-Way Radio, Two (2) Antenna Cables Wiring preparation for two-way radio, with two (2) antenna cables. (routed from front cab to radio communication compartment)	1.00
COM-RAD-14	Radio Communications Compartment Radio communications compartment universal board, Bussmann blade-type fuse panels, and harness to power the radio communication devices. (12V battery feed, ground, ignition).	1.00
34-HVAC (CVC)		
Item Number	Name/Description	Custom? Quantity
CVC-CMB-11	Ducted combo AC/heating unit tie-in to OEM Ducted combo air conditioning / heating unit tie-in to OEM on curbside	1.00
CVC-VNT-16	Exhaust fan single One (1) exhaust fan for contaminated air. Activated by front control interface or rear console switch. (Included)	1.00
35-Interior Lights (ILG)		
Item Number	Name/Description	Custom? Quantity
ILG-PLF-11	LED Dome Lights, Adjustable, Dig. Timer The ceiling lights have four (4) different intensities. Each time the ceiling lights button is pushed, the intensity increases, until maximum intensity is reached.	7.00

36-Grab Handles (GBR)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
GBR-COL-12	Grab Bars Color, Yellow Color of selected grab bars is Yellow.		1.00
GBR-DRS-16	Two (2) rear door mounted soft grab bar, 7" Two (2) door mounted grab bars, 7", inside of rear doors (A1 and A2). (Included)		1.00
GBR-EMB-11	Embarking Grab Bars, 12" Two (2) entry grab bars, 12" each, mounted inside the patient compartment. One (1) near the curbside entry door, and one (1) near the R2 rear entry door. (Included)		1.00
GBR-PLF-13	One (1) ceiling mounted grab rail, 60" One (1) ceiling mounted grab rail, 60"		1.00

37-Finish and Trim (FNS)

<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
FNS-DRS-11	Rear doors trims Rear Exterior Door finish TS. (Included)		1.00
FNS-FLR-11	Lonseal, Lonplate II, Gun metal Lonseal, Lonplate II, Gun Metal floor covering.		1.00
FNS-GRD-13	Ambassador Grey Upholstery Ambassador grey vinyl upholstery for seat and padding covering. (Included)		1.00
FNS-GRD-14	Black Upholstery Black vinyl upholstery for seat and padding covering. (Included)		1.00
FNS-GRD-15	Safety Yellow Upholstery Yellow vinyl upholstery for safety exit padding covering. (Included)		1.00
FNS-MAT-16	Insulation ethafoam between chassis and floor Insulation (0,125 ethafoam) between chassis and floor boards. (Included)		1.00
FNS-PLF-11	Fiberglass Ceiling		1.00

	Fiberglass ceiling in Patient Compartment. (Included)		
FNS-STK-11	General Vehicle Identification Vehicle general labels identification. (Included)		1.00
38-Functionality (FCT)			
<i>Item Number</i>	<i>Name/Description</i>	<i>Custom?</i>	<i>Quantity</i>
FCT-PLF-12	Two (2) recessed/flexible IV hooks in ceiling Two (2) recessed/flexible IV hooks in ceiling		1.00
FCT-RWR-15	Two (2) recessed radio speakers Two (2) recessed radio speakers. (Included)		1.00



TXE - Generic Prototype

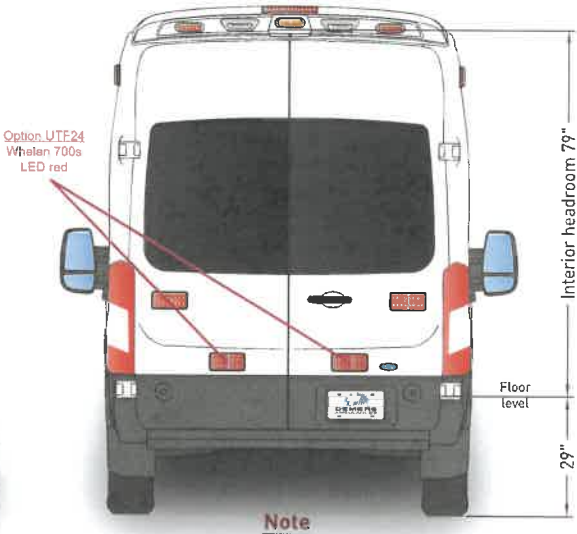
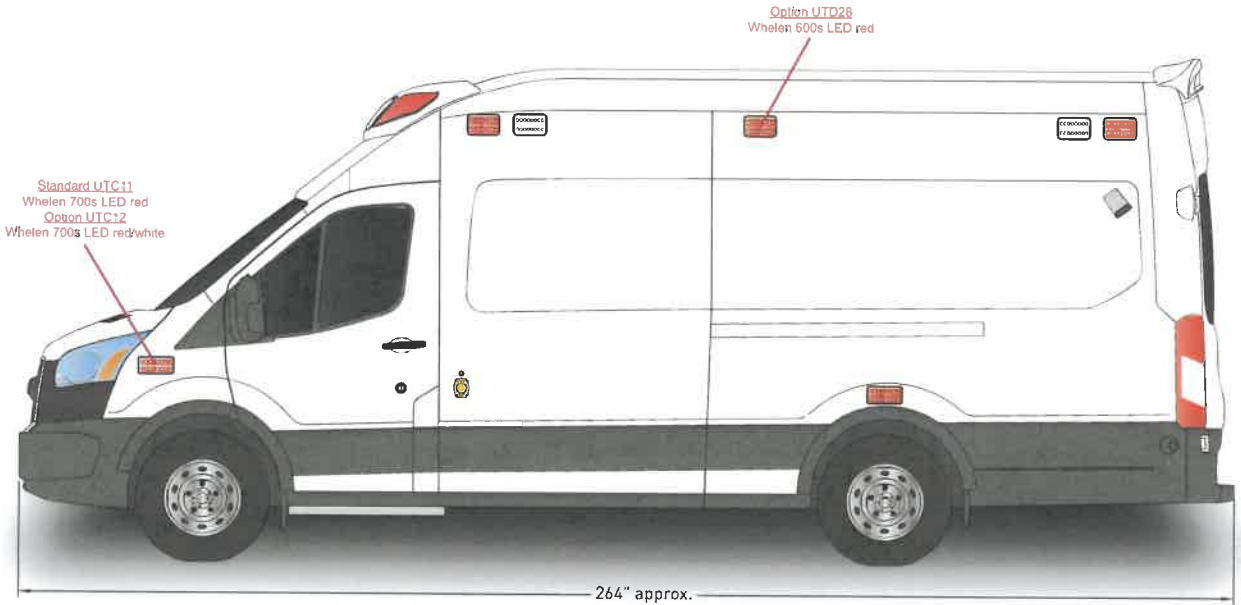
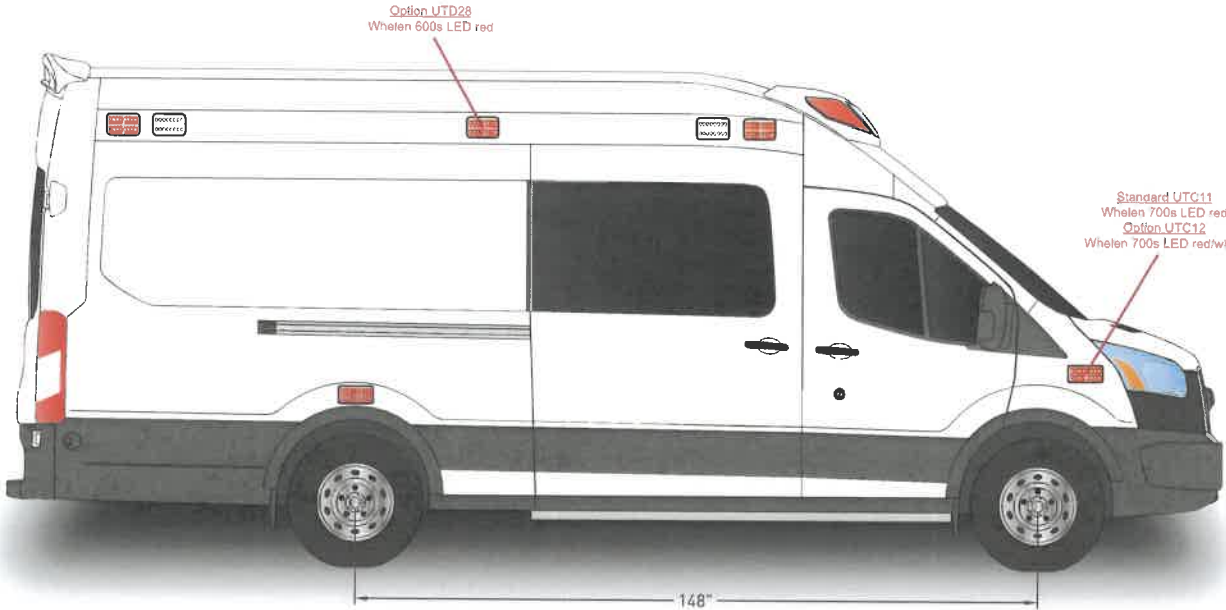
Ford Transit Van T350

Revision 0
2024

Exterior views

Date 2024-04-08 rev.0
Scale 1:40
Draftman BL

227



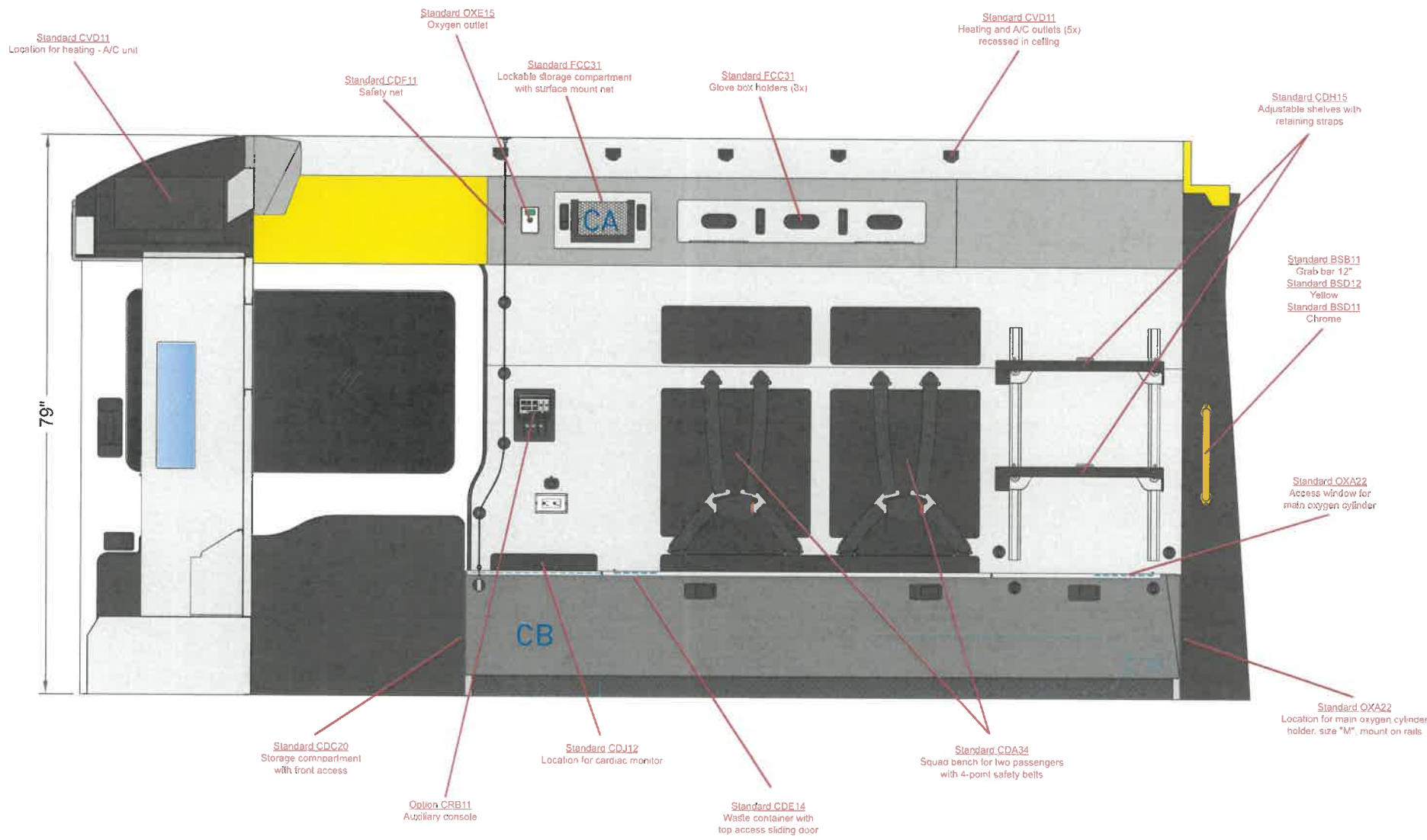
Note

The total height and rear loading height of the vehicle can be different according to chassis and suspensions

Interior curbside wall

Date: 2024-04-08 rev.0
Scale: 1:20
Draftman: BL

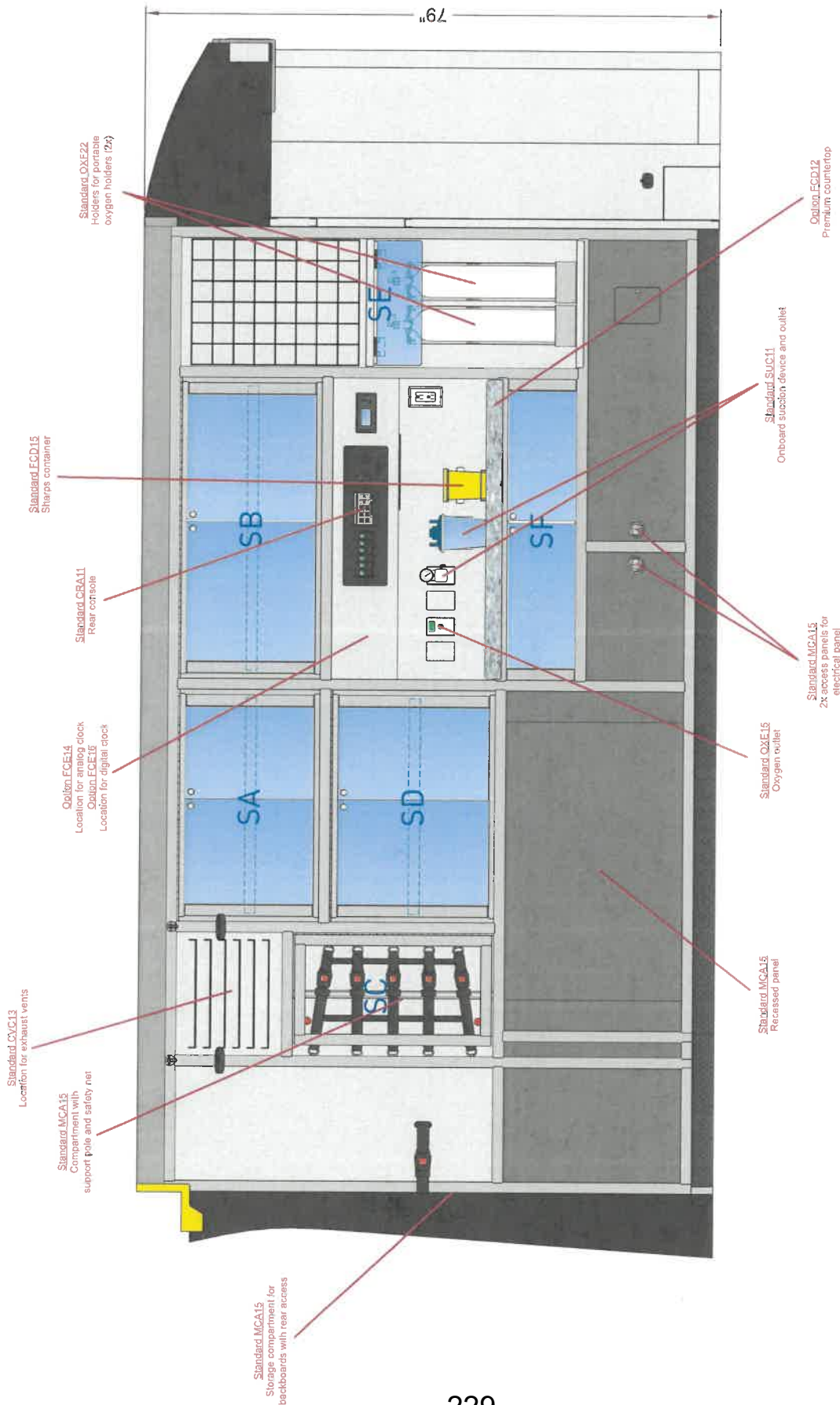
228



Compartment	Opening L x H	Interior dimensions L x H x D
Lockable compartment -CA-	12.75" x 7.50"	12.75" x 7.50" x 3.00"
Storage compartment -CB-	11.75" x 13.75"	16.25" x 17.50" x 19.25"

Interior streetside wall

Date: 2024-04-08 rev0
Scale: 1:20
Draftman: BL

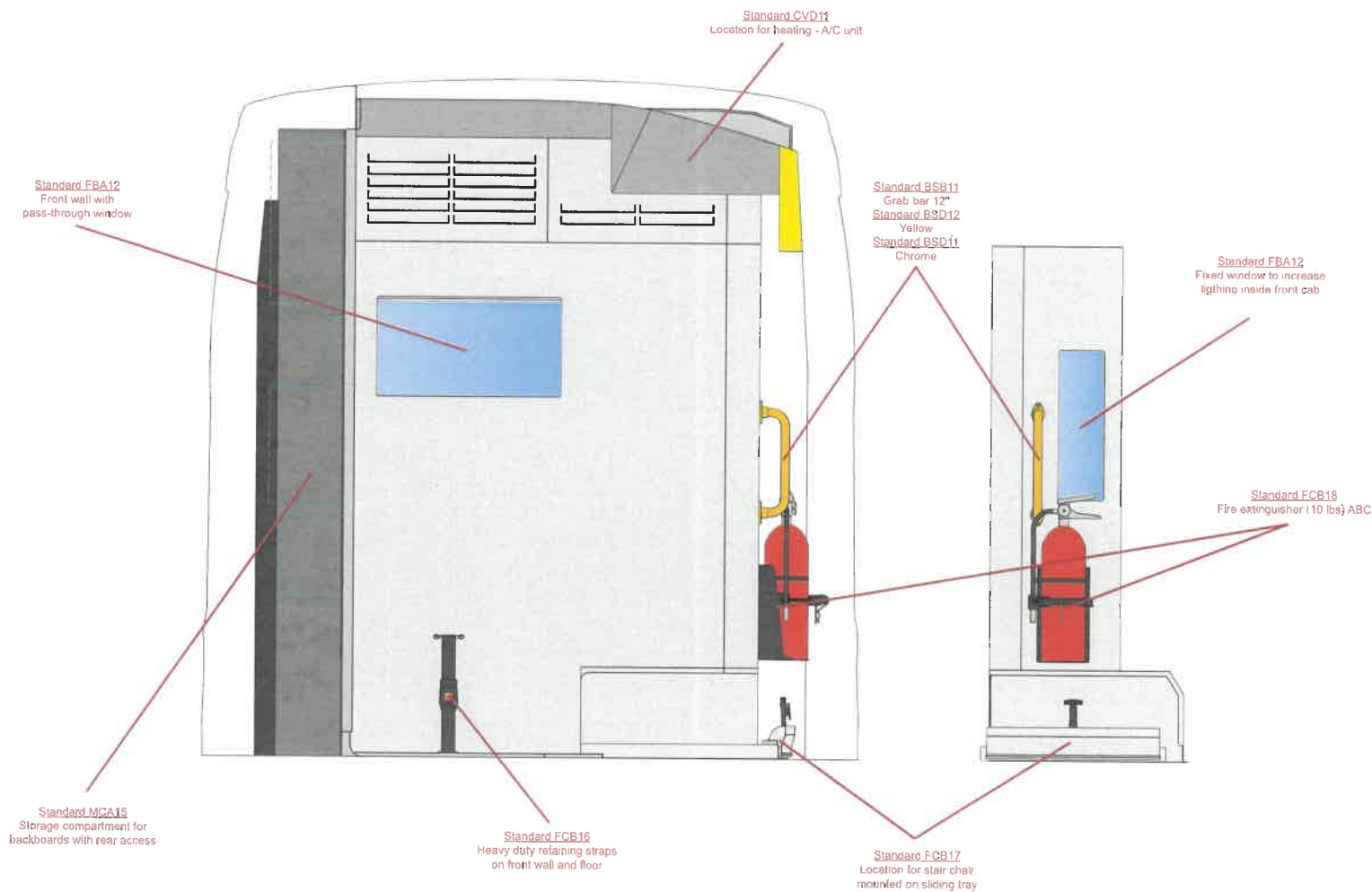


Compartment	Opening L x H	Interior dimensions L x H x D	Compartment	Opening L x H	Interior dimensions L x H x D
Storage compartment -SA-	32.00" x 19.50"	33.00" x 20.50" x 7.25"	Storage compartment -SD-	32.00" x 22.50"	33.00" x 23.50" x 11.25"
Storage compartment -SB-	41.50" x 19.50"	42.50" x 20.50" x 7.25"	Storage compartment -SE-	17.75" x 54.50"	17.50" x 54.25" x 8.00"
Storage compartment -SC-	17.00" x 27.50"	16.75" x 27.00" x 13.50"	Storage compartment -SF-	41.50" x 9.50"	42.00" x 10.00" x 7.50"

Interior front wall

Date: 2024-04-08 rev.0
Scale: 1/20
Draftman: BL

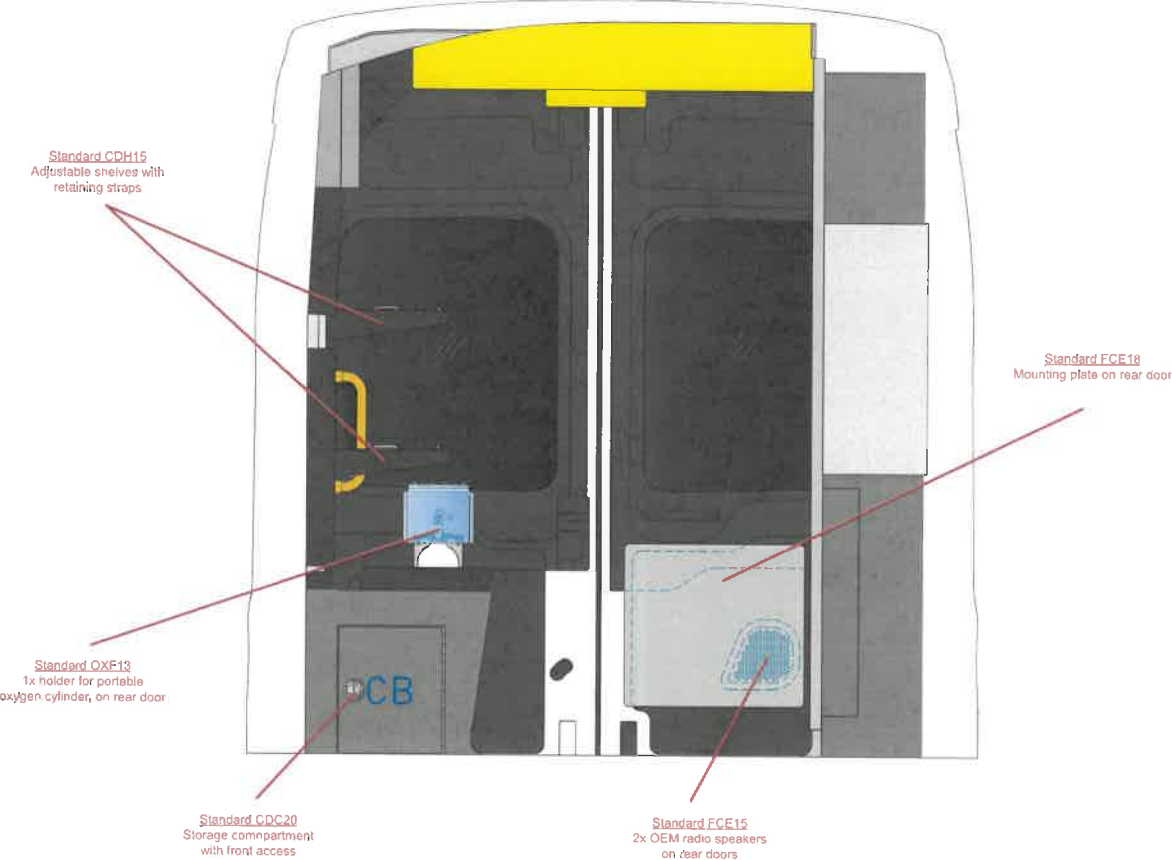
230



Interior rear wall

Date: 2024-04-08 rev.0
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Draftman: BL

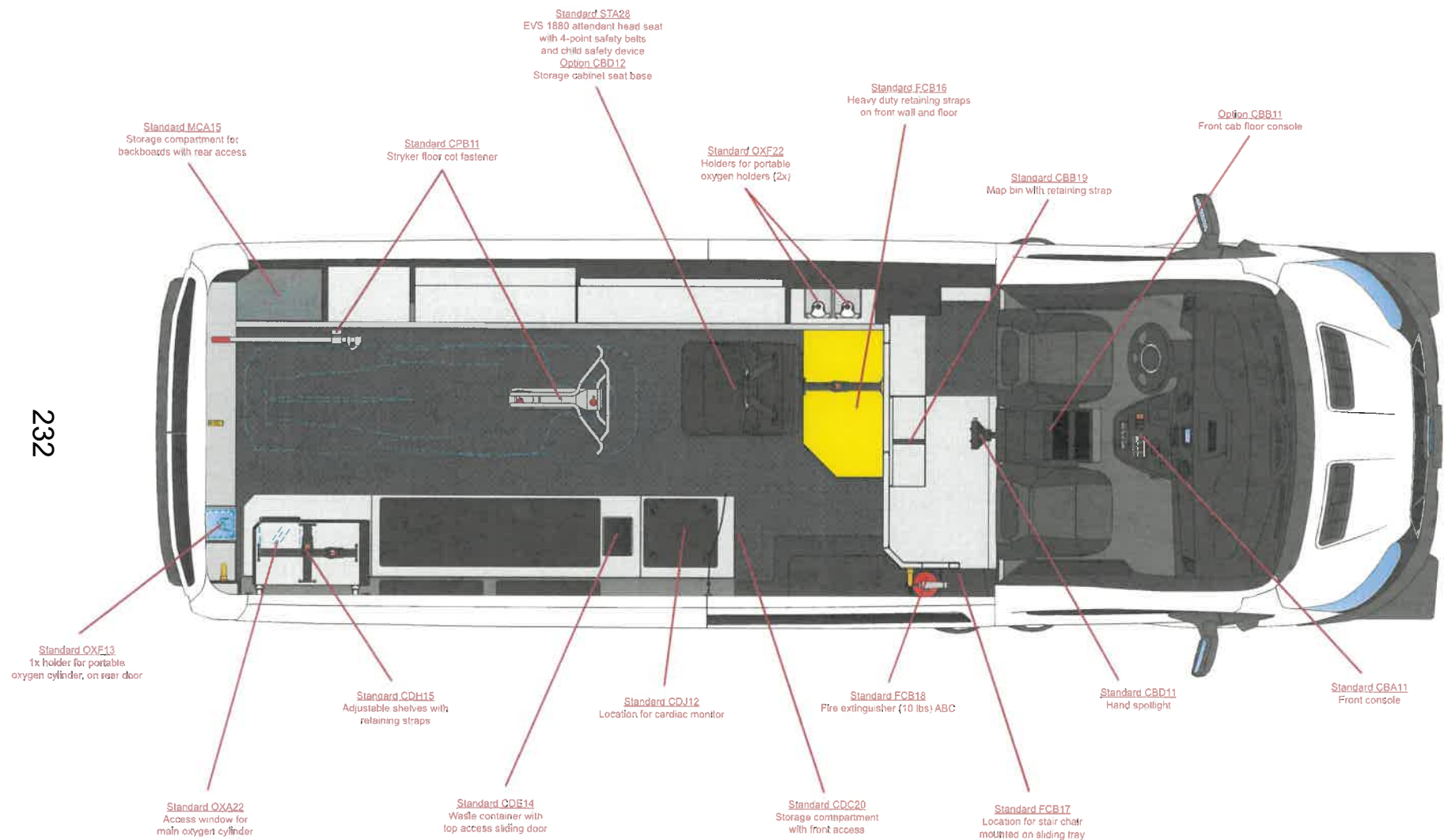
231



Compartment	Ouverture L x H	Dimensions intérieures L x H x P
Comp. draps souillés -DB-	11.75" x 13.75"	16.25" x 17.50" x 19.25"

Floor view

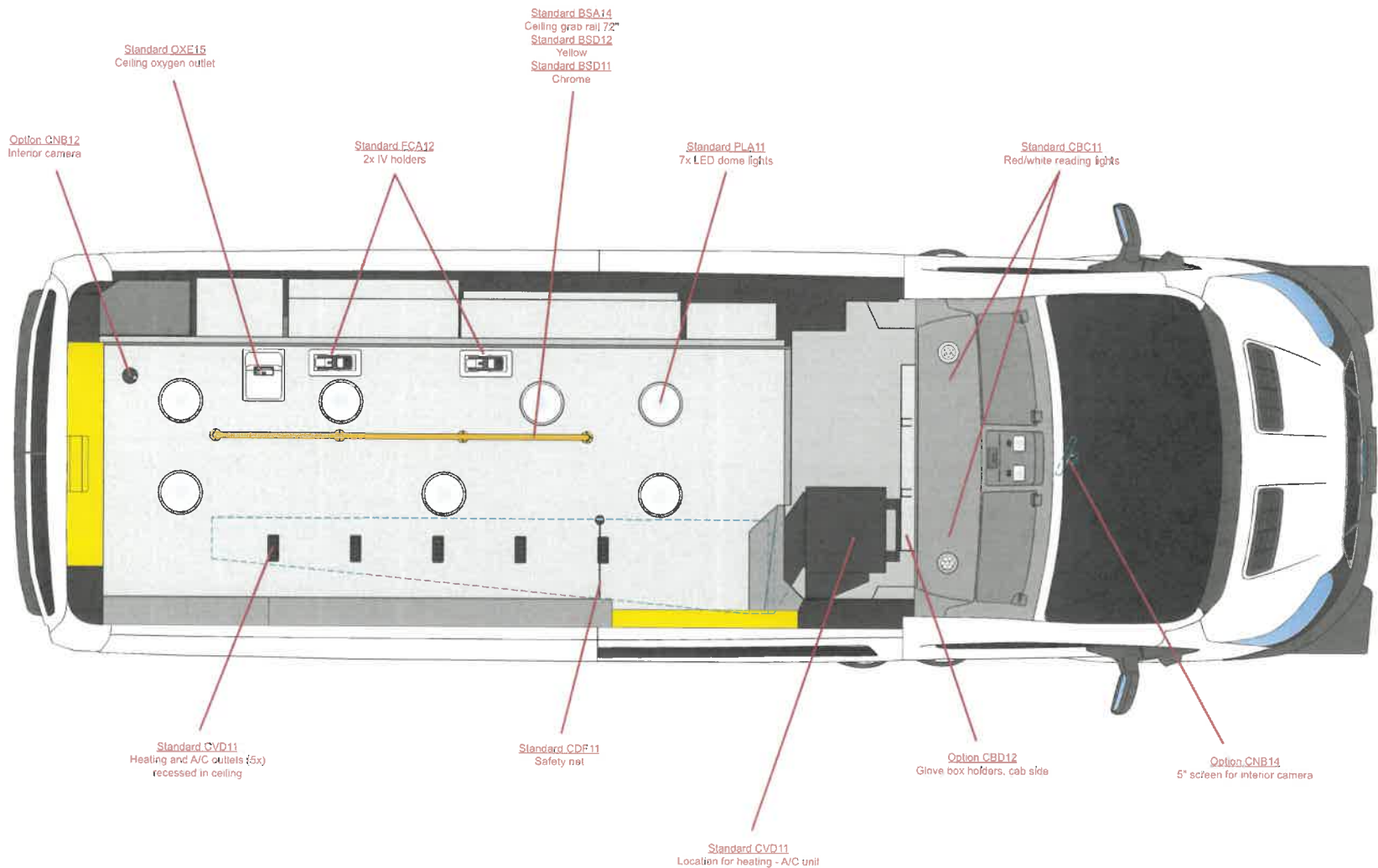
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Ceiling view

Date: 2024-04-08 rev.0
Scale: 1:30
Draftman: BL

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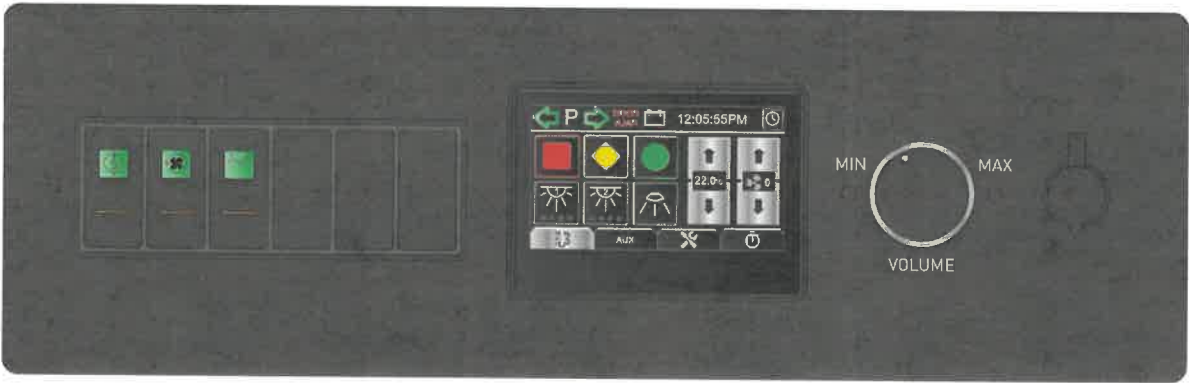


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Rear consoles

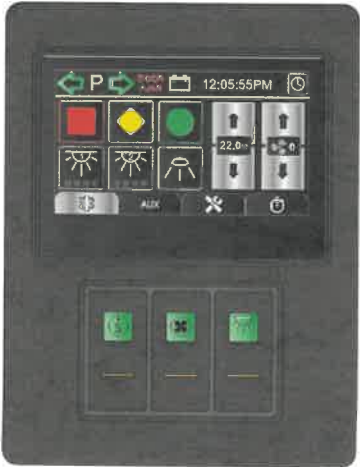
Standard CRA11
Street-side rear console



Standard SFB11
Inverter + Charger
control panel



Option CBB11
Curbside auxiliary console

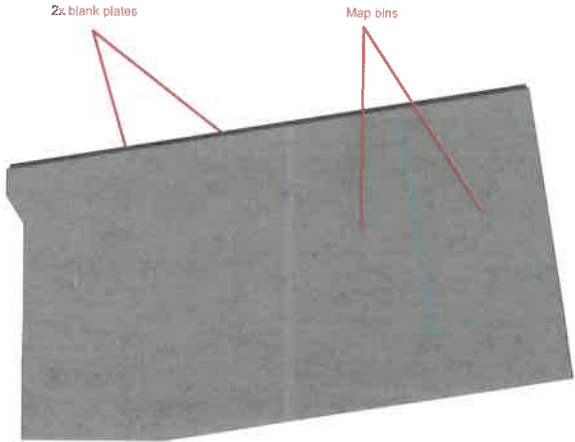
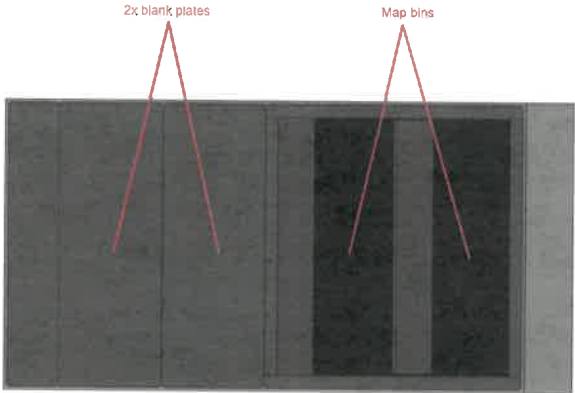


235

Front cab, floor console

Date: 2024-04-08 rev.0
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Option CBB11
Front cab, floor console



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Mulvane EMS_Power System_May 2024

Quote Number: 10918044

Version: 1

Prepared For: MULVANE EMER SVCS

Attn:

Rep: Bryce Wheeler

Email: bryce.wheeler@stryker.com

Phone Number:

Mobile: (785) 317-4917

Quote Date: 05/07/2024

Expiration Date: 08/05/2024

Contract Start: 05/07/2024

Contract End: 05/06/2025

Equipment Products:

#	Product	Description	U/M	Qty	Sell Price	Total
1.0	639005550001	MTS POWER LOAD	PCE	1	\$28,892.56	\$28,892.56
2.0	650605550003	6506 MTS PWRPRO COT HIGH CNFIG	PCE	1	\$28,378.30	\$28,378.30
Equipment Total:						\$57,270.86

Price Totals:

Estimated Sales Tax (0.000%):	\$0.00
Freight/Shipping:	\$715.89
Grand Total:	\$57,986.75

Prices: In effect for 30 days

Terms: Net 30 Days

Terms and Conditions:

Deal Consummation: This is a quote and not a commitment. This quote is subject to final credit, pricing, and documentation approval. Legal documentation must be signed before your equipment can be delivered. Documentation will be provided upon completion of our review process and your selection of a payment schedule. Confidentiality Notice: Recipient will not disclose to any third party the terms of this quote or any other information, including any pricing or discounts, offered to be provided by Stryker to Recipient in connection with this quote, without Stryker's prior written approval, except as may be requested by law or by lawful order of any applicable government agency. A copy of Stryker Medical's terms and conditions can be found at https://techweb.stryker.com/Terms_Conditions/index.html.

CITY COUNCIL MEETING
MULVANE, KANSAS
 June 3, 2024

TO: Mayor and City Council
SUBJECT: Harvest Point Addition, Phase 1 Infrastructure
FROM: City Engineer - Young & Associates, PA
AGENDA: ACTION ITEM – Review/Approve Construction Agreement with McCullough Excavation, Inc.

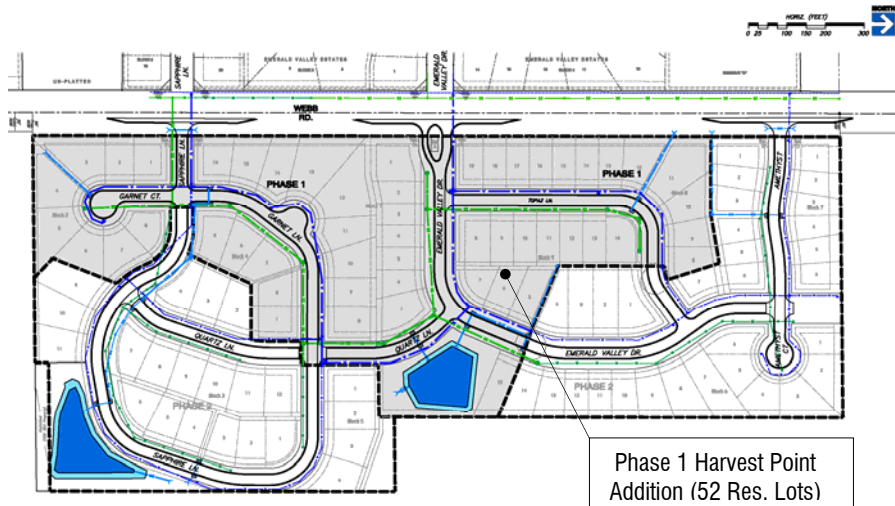
Background:

In December of 2023 the City approved resolutions for financing the first phase of infrastructure improvements and initiated engineering design work for Phase 1 Mass Grading and Detention Ponds, Sanitary Sewer, Storm Sewer, Water Line and Street Improvements. The image below depicts the Harvest Point development area and phasing plan for the project.

Phase 1 construction bids were received on May 1, 2024 and presented to the City Council on May 20th. McCullough's bid for Mass Grading and Detention Ponds and Sanitary Sewers exceeded the petition amounts and their bid for Water Line Improvements was significantly lower than the petition amount. Revised petitions, amended advisability resolution and work ordinance and a Notice of Award for McCullough Excavation were approved by the City Council on May 20th.

Analysis:

A construction agreement for Phase 1 "Grading and Utility Improvements" bonds and certificate of insurance were delivered to the City on May 24, 2024. The Contractor has initiated shop drawing submittals and is currently preparing a construction schedule for the work. The construction agreement includes a 180 calendar day contract period and up to 30-day late start. Following is an updated timeline for the Phase 1 project:



Anticipated Project Schedule (updated 5/30/24)
 Phase 1 Harvest Point Addition

Approve bid for Phase 1 Grading and Utility Improvements, issue Notice of Award....	May 20, 2024
Approve construction agreement for Phase 1 Grading and Utility Improvements.....	June 3
Issue a Notice to Proceed (beginning the 180-day construction period).....	July 3
Complete construction of Phase 1 Grading and Utility Improvements.....	December 30, 2024
Complete Street design plans and bid documents.....	July, 2024
Estimated Street bidding and construction timeline.....	August – Dec. 2024

City Council Memorandum – **Harvest Point, Phase 1 Infrastructure**

June 3, 2024

Page 2 of 2

Financial Considerations:

Outlined below is a breakdown of the construction and project expense amounts for each petition included in the Phase 1 “Grading and Utility Improvements” project. Infrastructure construction costs and associated expenses are paid 100% by the development/benefit district. Project expenses include cost of bond issuance, engineering design, construction oversight, inspection, materials testing and administrative costs.

Infrastructure Petition	Current Petition Amounts (Total Project Costs)	Construction Amounts (McCullough)	Remaining Balance for Project Expenses
Part A – Mass Grading and Detention Ponds	\$898,500	\$665,557	\$232,943
Part B – Sanitary Sewer Improvements	\$692,400	\$512,882	\$179,518
Part C – Storm Sewer Improvements	\$287,350	\$213,585	\$73,765
Part D – Water Line Improvemets	\$379,300	\$280,956	\$98,344
Total Grading and Utility Improvements	\$2,257,550	\$1,672,980	\$584,570

Legal Considerations:

Per City Attorney.

Recommendation/Action:

Staff recommends approving a construction agreement with McCullough Excavation, Inc. as outlined above and stated in the following sample motion:

Sample Motion:

I move the City enter into a construction agreement with McCullough Excavation, Inc. in the amount of \$1,672,980 for Phase 1 “Grading and Utility Improvements” to serve the Harvest Point Addition, and authorize the Mayor to sign.

AGREEMENT

THIS AGREEMENT is dated as of the _____ day of _____ in the year **20__** by and between **CITY OF MULVANE, KANSAS** (hereinafter called OWNER) and McCullough Excavation, Inc. (hereinafter called CONTRACTOR). OWNER and CONTRACTOR, in consideration of the mutual covenants hereinafter set forth, agree as follows:

Article 1. WORK

CONTRACTOR shall furnish all work as specified or indicated in the Contract Documents. The Work to be furnished is generally described as follows:

GRADING AND UTILITY IMPROVEMENTS, TO SERVE PHASE 1 HARVEST POINT, CITY OF MULVANE, SEDGWICK COUNTY, KANSAS

Article 2. ENGINEER

The work has been prepared by Young & Associates, PA, 100 South Georgie, Derby, KS 67037.

Article 3. CONTRACT TIME

- 3.1 The WORK is to be substantially completed within the number of calendar days indicated by the BIDDER in Section 00300 – Bid Form, Paragraph 6, from the date when the contract time commences to run, and completed and ready for final payment in accordance with Paragraph 14.13 of the General Conditions.
- 3.2 Liquidated Damages. OWNER and CONTRACTOR recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not completed by the deadline and ready for acceptance by the OWNER within the time specified in Paragraph 3.1 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. They also recognize that the timely performances of services by other parties involved in OWNER'S project are materially dependent upon CONTRACTOR'S specific compliance with the requirements of Paragraph 3.1. Further, they recognize the delays, expense and difficulties involved in proving in a legal or arbitration proceeding the actual losses or damages (including special, indirect, consequential, incidental and any other losses or damages) suffered by OWNER if complete acceptable Work is not completed on time. Accordingly, and instead of requiring proof of such losses or damages,

OWNER and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty), CONTRACTOR shall pay OWNER THREE HUNDRED DOLLARS (\$300.00) for each calendar day that expires after the time specified in Paragraph 3.1 for completion of acceptable Work.

Article 4. CONTRACT PRICE

- 4.1 OWNER will pay CONTRACTOR for completion of the Work in accordance with the Contract Documents in current funds as follows:

Contractor's Unit Price Bid as attached.

Article 5. PAYMENT PROCEDURES

CONTRACTOR shall submit Applications for payment in accordance with Article 14 of the General Conditions, Applications for Payment will be processed by ENGINEER as provided in the General Conditions.

- 5.1 Progress Payments. OWNER will make progress payments on account of the Contract Price on the basis of CONTRACTOR'S Applications for Payment, which have been recommended by the ENGINEER and submitted to OWNER prior to the 1st day of each month, on or about the 20th day of each month during construction as provided below. All progress payments will be on the basis of the Work measured in place by the schedule of values established in Paragraph 2.9 of the General Conditions (and in the case of Unit Price Work based on the number of units completed). Progress payments will be made in the amount of ninety (90) percent of the value of the completed work. The remaining ten (10) percent will be withheld from each payment until the project is completed, upon which the final payment of 100 percent will be paid if the project is completed and accepted by the City.
- 5.2 Final Payment. Upon final completion and acceptance of the Work in accordance with Paragraph 14.13 of the General Conditions, OWNER will pay the remainder of the Contract Price as recommended by ENGINEER as provided in said Paragraph 14.13.

Article 6. INTEREST

All moneys not paid within thirty (30) days of when due, as provided in Article 14 of the General Conditions shall bear interest at the maximum rate allowed by law at the place of the Project.

Article 7. CONTRACTOR REPRESENTATIONS

In order to induce OWNER to enter into this Agreement, CONTRACTOR makes the following representations:

- 7.1 CONTRACTOR has familiarized itself with the nature and extent of the Contract Documents, Work, site, locality, and all local conditions and Laws and Regulations that in any manner may affect cost, progress, performance or furnishing of the Work.
- 7.2 CONTRACTOR has studied carefully all physical conditions which are identified on the plans.
- 7.3 CONTRACTOR has the responsibility to satisfy himself as to any explorations, subsurface tests, reports, or investigations of the subsurface or physical conditions at or contiguous to the site or otherwise may affect the cost, progress, performance or furnishing of the Work as CONTRACTOR considers necessary for the performance or furnishing of the Work at the Contract Price, within the Contract Time and in accordance with the other terms and conditions of the Contract Documents.
- 7.4 CONTRACTOR has given ENGINEER written notice of all conflicts, errors or discrepancies that he has discovered in the Contract Documents and the written resolution thereof by ENGINEER is acceptable to CONTRACTOR.

Article 8. CONTRACT DOCUMENTS

The Contract Documents which comprise the entire agreement between OWNER and CONTRACTOR concerning the Work consist of the following:

- 8.1 This Agreement (Pages 00500-1 through 00500-6 inclusive)
- 8.2 Exhibits to this Agreement.
- 8.3 Performance Bond, Payment Bond, and Statutory Bond, consisting of **8** pages.
- 8.4 General Conditions, consisting of **64** pages.
- 8.5 Special Conditions, consisting of **2** pages.

8.6 Specification bearing the title:

**GRADING AND UTILITY IMPROVEMENTS, TO SERVE PHASE 1
HARVEST POINT, CITY OF MULVANE, SEDGWICK COUNTY, KANSAS**

8.7 Drawings, consisting of sheets bearing the following titles:

PART A – MASS GRADING AND DETENTION POND IMPROVEMENTS

<u>Sheet No.</u>	<u>Sheet Name</u>
1.	Title Sheet
2.	Harvest Point Plat, Pg. 2 of 2
3.	Key Map and General Notes
4.	Mass Grading Plan - South
5.	Mass Grading Plan - North
6.	Mass Grading Coordinate Control
7.	Detention Pond Plan and Details
8.	Erosion Control Plan - South
9.	Erosion Control Plan - North
10.	Back of Curb Protection, Curb Inlet Protection & Construction Entrance Details
11.	Silt Fence Ditch Check & Barrier Details

PART B – SANITARY SEWER IMPROVEMENTS

<u>Sheet No.</u>	<u>Sheet Name</u>
1.	Title Sheet
2.	Harvest Point Plat, Pg. 2 of 2
3.	Key Map and General Notes
4.-5.	Sanitary Sewer Line No. 1 – Plan & Profile
6.	Sanitary Sewer Line No. 2 – Plan & Profile
7.	Sanitary Sewer Line No. 3 – Plan & Profile
8.	Sanitary Sewer Line No. 4 – Plan & Profile
9.	Standard Pre-Cast Manhole Details
10.	Manhole Frame & Cover Details
11.	Sanitary Sewer Riser Assembly & Clean-Out Details

PART C – STORM SEWER IMPROVEMENTS

<u>Sheet No.</u>	<u>Sheet Name</u>
1.	Title Sheet
2.	Harvest Point Plat, Pg. 2 of 2
3.	Key Map and General Notes
4.	Storm Sewer Line No. 1 – Plan & Profile
5.	Storm Sewer Line No. 2 – Plan & Profile
6.	Storm Sewer Line No. 3 – Plan & Profile
7.	Standard Type 1-A Curb Inlet Details
8.	Backyard Inlet Details
9.	Standard Pre-Cast Manhole Details
10.	Manhole Frame & Cover Details

PART D – WATER LINE IMPROVEMENTS

<u>Sheet No.</u>	<u>Sheet Name</u>
1.	Title Sheet
2.	Harvest Point Plat, Pg. 2 of 2
3.	Key Map and General Notes
4.-5.	Water Line No. 1 – Plan & Profile
6.	Water Line No. 2 – Plan & Profile
7.	Water Line No. 3 – Plan & Profile
8.	Water Line No. 4 – Plan & Profile
9.	Water Assembly Standard Details
10.	Water Service Details
11.	Miscellaneous Water Details

8.8 Addendum No's 1, 2 and 3.

8.9 CONTRACTOR'S Bid (pages 00300-1 to 00300-11, inclusive).

8.10 Documentation submitted by CONTRACTOR prior to Notice of Award (pages N/A to N/A, inclusive).

8.11 The following which may be delivered or issued after the Effective Date of the Agreement and are not attached hereto: All Written Amendment and other documents amending, modifying, or supplementing the Contract Documents pursuant to Paragraphs 3.4 and 3.5 of the General Conditions

8.12 The documents listed in Paragraphs 8.2 above are attached to this Agreement (except as expressly noted otherwise above).

There are no Contract Documents other than those listed above in this Article 8. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraphs 3.4 and 3.5 of the General Conditions.

Article 9. MISCELLANEOUS

9.1 Terms used in this Agreement, which are defined in Article 1 of the General Conditions, will have the meaning indicated in the General Conditions.

9.2 No assignment by a party hereto of any rights under or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the

effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

- 9.3 OWNER and CONTRACTOR each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns and legal representatives in respect of all covenant, agreements, and obligations contained in the Contract Documents.

Article 10. OTHER PROVISIONS

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed Agreement in triplicate. One counterpart each has been delivered to OWNER, CONTRACTOR, and ENGINEER. All portions of the Contract Documents have been signed or identified by OWNER, and ENGINEER on their behalf.

This Agreement will be effective on _____, 20____.

OWNER: THE CITY OF MULVANE, KANSAS

By: _____
Brent Allen, Mayor

ATTEST: _____
Debra Parker, City Clerk

Address for giving notices:

211 N. Second Ave.
Mulvane, Kansas 67110

CONTRACTOR: McCullough Excavation, Inc.

By: Ryan McCullough
Ryan McCullough, Vice President

ATTEST: Elizabeth Marshney

Address for giving notices:

9210 E 34th St N
Wichita, KS 67226



COPY

ELECTRONICALLY FILED
05/24/2024 11:05:24 AM Central Standard Time
CLERK OF THE SEDGWICK COUNTY DISTRICT COURT
CASE NUMBER: SG-2024-SB-000145
Bond No. 100343317

STATUTORY BOND *SG-1024-SB-145*

**GRADING AND UTILITY IMPROVEMENTS TO SERVE PHASE 1 HARVEST
POINT, CITY OF MULVANE, SEDGWICK COUNTY, KANSAS**

KNOW ALL MEN BY THESE PRESENTS, That we, McCullough Excavation, Inc.
as CONTRACTOR, and Merchants Bonding Company (Mutual) with General
Offices in the City of Des Moines, IA a Corporation
organized under the laws of the State of Iowa and authorized to
transact business in the State of Kansas, as surety, are held and firmly bound
unto the STATE OF KANSAS, in the penal sum of ONE MILLION SIX HUNDRED
SEVENTY-TWO THOUSAND NINE HUNDRED EIGHTY DOLLARS and 25/100
(\$1,672,980.25) lawful money of the United States of America for the payment of
which sum well and truly to be made, we bind ourselves, and our heirs,
executors, administrators, successors, and assigns, jointly and severally, firmly
by these presents:

THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH THAT:

WHEREAS, the said CONTRACTOR has on the _____ day of _____
entered into contract with the aforesaid OWNER for furnishing all tools,
equipment, materials and supplies, performing all labor, and constructing public
improvements described in the said Contract, all in accordance with
specifications and other contract documents on file in the office of:

**THE CITY OF MULVANE
211 N. SECOND AVE.
MULVANE, KANSAS 67110**

NOW THEREFORE, if the said CONTRACTOR shall pay all indebtedness
incurred for supplies, materials, or labor furnished, used or consumed in
connection with, or in or about the construction or making of, the above
described improvement, including gasoline, lubricating oils, fuel oil, grease, coal
and similar items used or consumed directly in furtherance of such public
improvement, this obligation shall be void; otherwise it shall remain in full force
and effect.

The said Surety, for value received, hereby stipulates and agrees that no
change, extension of time, alteration or addition to the terms of the contract to the
work to be performed thereunder, or the specifications accompanying the same,
shall in any way affect its obligation on this bond, and it does hereby waive notice
of any such change, extension of time, alteration, or addition to the terms of the
contract or to the specifications.

The said Surety further agrees that any person to whom there is due any sum for labor or material furnished, as hereinbefore stated or said person's assigns, may bring action on this bond for the recovery of said indebtedness: PROVIDED, that no action shall be brought on said bond after six months from the completion of said public improvements.

IN TESTIMONY WHEREOF, the said CONTRACTOR has hereunto set his hand, and the said Surety has caused these presents to be executed in its name; and its corporate seal to be hereunto affixed, by its attorney-in-fact duly authorized thereunto so to do at

Wichita, KS

on this _____ day of _____, 20__.

McCullough Excavation, Inc.

CONTRACTOR

By Ry McCullough (Seal)

Ryan McCullough, Vice President

Official Title

Merchants Bonding Company (Mutual)

SURETY COMPANY

By Myriah A. Anderson
Attorney-in-Fact Myriah A. Anderson

By _____
State Representative

1. Do Not Date
2. (Accompany this bond with Attorney-in-Fact's authority from the Surety Company certified to include the date of the bond).
3. Extra copy to be filed in WICHITA, SEDGWICK COUNTY, KANSAS with Clerk of District Court. Provide receipt to Mulvane City Clerk's Office.

00625 - 2

MERCHANTS
BONDING COMPANY™
POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Alycia Marie Hoebener; Clara R Navarro Abela; Desiree E Westmoreland; Myriah A Anderson; Timothy Smith; Todd Alan Rambo

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

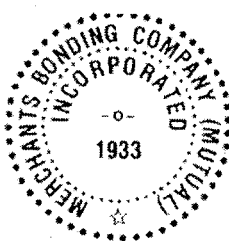
"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and authority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 3rd day of February, 2024.



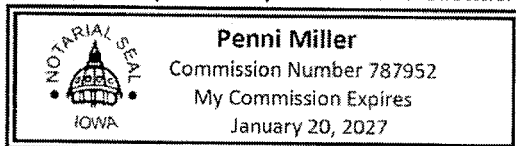
MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

By

Larry Taylor
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 3rd day of February, 2024, before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

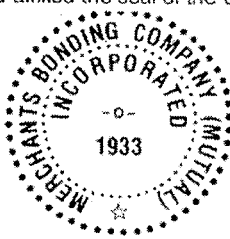


(Expiration of notary's commission does not invalidate this instrument)

[Signature]
Notary Public

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this _____ day of _____



William Warner Jr.
Secretary



CONSIDER IT DONE

PLEASE NOTE:

None of the attached bonds or powers-of-attorney have been dated as the contract copy provided did not contain a contract date. Once the contract has been dated, it is important that the same date be inserted onto each bond and each power of attorney wherever a date is requested.

Please notify IMA of the contract date once known.

Thank you.

Myriah A. Anderson
IMA Bond Department
316-266-6324
myriah.anderson@imacorp.com

PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS: that McCullough Excavation, Inc.,
hereinafter called Principal, and

Merchants Bonding Company (Mutual)

(Name of Surety)

PO Box 14498, Des Moines, IA 50306

(Address of Surety)

hereinafter called Surety, are held and firmly bound unto:

**THE CITY OF MULVANE
211 N. SECOND AVE.
MULVANE, KANSAS 67110**

Hereinafter called OWNER, in the penal sum of ONE MILLION SIX HUNDRED SEVENTY-TWO THOUSAND NINE HUNDRED EIGHTY DOLLARS and 25/100 (\$1,672,980.25) lawful money of the United States, for the payment of which sum well and truly to be made, we bind ourselves, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such that whereas, the Principal entered into a certain contract with the OWNER, dated the _____ day of _____, 20____, a copy of which is hereto attached and made a part hereof for the construction of:

**GRADING AND UTILITY IMPROVEMENTS TO SERVE PHASE 1 HARVEST
POINT, CITY OF MULVANE, SEDGWICK COUNTY, KANSAS**

NOW, THEREFORE, if the Principal shall well, truly and faithfully perform its duties, all the undertakings, covenants, terms, conditions, and agreements of said contract during the original term thereof, and any extensions thereof which may be granted by the OWNER, with or without notice to the Surety and during the one year guaranty period, and if he shall satisfy all claims and demand incurred under such contract, and shall fully indemnify and save harmless the OWNER from all costs and damages which it may suffer by reason of failure to do so, and shall reimburse and repay the OWNER all outlay and expense which the OWNER may incur in making good any default, then this obligation shall be void; otherwise to remain in full force and effect.

PROVIDED, FURTHER, that the said surety, for value received hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the contract or to WORK to be performed thereunder or the SPECIFICATIONS

accompanying the same shall in any way affect its obligation on this BOND, and it does hereby waive notice of any such change, extension of time alteration or addition to the terms of the contract or to the WORK or to the SPECIFICATIONS.

PROVIDED, FURTHER, that no final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

IN WITNESS WHEREOF, this instrument is executed in three (3) counterparts, each one of which shall be deemed an original, this the _____ day of _____, 20____.

ATTEST: McCullough Excavation, Inc.
Principal

Principal Secretary By Ryan McCullough (s)
Ryan McCullough, Vice President

(SEAL)

Elizabeth Markiney 9210 E. 34th Street N., Wichita, KS 67226
(Witness as to Principal) (Address)

Merchants Bonding Company (Mutual)
Surety

ATTEST:

Desiree E. Westmoreland
Witness as to Surety
Desiree E. Westmoreland

PO Box 2992
Address

Wichita, KS 67201

By Myriah A. Anderson
Attorney-in-Fact
Myriah A. Anderson

PO Box 14498
Address

Des Moines, IA 50306

NOTE: Date of BOND must not be prior to date of Agreement.

If CONTRACTOR is Partnership, all partners should execute BOND.

IMPORTANT: Surety companies executing BONDS must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the state where the PROJECT is located.

PAYMENT BOND

KNOW ALL MEN BY THESE PRESENTS: that McCullough Excavation, Inc.,
a (Individual / Partnership / Corporation / Joint Venture) hereinafter called
Principal and

Merchants Bonding Company (Mutual)
(Name of Surety)

PO Box 14498, Des Moines, IA 50306
(Address of Surety)

hereinafter called Surety, are held and firmly bound unto:

**THE CITY OF MULVANE
211 N. SECOND AVE.
MULVANE, KANSAS 67110**

Hereinafter called OWNER, in the penal sum of ONE MILLION SIX HUNDRED SEVENTY-TWO THOUSAND NINE HUNDRED EIGHTY DOLLARS and 25/100 (\$1,672,980.25) in lawful money of the United States, for the payment of which sum well and truly to be made, we bind ourselves, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such that whereas, the Principal entered into a certain contract with the OWNER, dated the _____ day of _____, a copy of which is hereto attached and made a part hereof for the construction of:

**GRADING AND UTILITY IMPROVEMENTS TO SERVE PHASE 1 HARVEST
POINT, CITY OF MULVANE, SEDGWICK COUNTY, KANSAS**

NOW, THEREFORE, if the Principal shall promptly make payment to all persons, firms, SUBCONTRACTORS, and corporations furnishing materials for or performing labor in the prosecution of the WORK provided for in such contract, and any authorized extension or modification thereof, including all amounts due for materials, lubricants, oil, gasoline, coal, and coke, repairs on machinery, equipment and tools, consumed or used in connection with the construction of such WORK, and all insurance premiums on said WORK, and for all labor, performed in such WORK whether by SUBCONTRACTOR or otherwise, then this obligation shall be void; otherwise to remain in full force and effect.

PROVIDED, FURTHER, that the said Surety for value received hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the contract or to the WORK to be performed thereunder or the

SPECIFICATIONS accompanying the same shall in any wise affect its obligation on this bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the contract or to the WORK or to the SPECIFICATIONS.

PROVIDED, FURTHER, that no final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

IN WITNESS WHEREOF, this instrument is executed in three (3) counterparts, each one of which shall be deemed an original, this the _____ day of _____, 20____.

ATTEST:

McCullough Excavation, Inc.
Principal

Ry McCullough
(Principal) Secretary

(SEAL)

By _____ (s)
Ryan McCullough, Vice President

9210 E. 34th Street N.
(Address)

Wichita, KS 67226

Elizabeth Martinez
Witness as to Principal

9210 E. 34th Street N.
(Address)

Wichita, KS 67226

ATTEST:

Merchants Bonding Company (Mutual)
Surety

By Myriah A. Anderson
Attorney-in-Fact Myriah A. Anderson

Desiree E. Westmoreland
Witness as to Surety Desiree E. Westmoreland

PO Box 2992, Wichita, KS 67201
Address

PO Box 14498, Des Moines, IA 50306
Address

00620 - 2

NOTE: Date of BOND must not be prior to date of Agreement.

If CONTRACTOR is Partnership, all partners should execute BOND.

IMPORTANT: Surety companies executing BONDS must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the state where the PROJECT is located.

STATUTORY BOND

GRADING AND UTILITY IMPROVEMENTS TO SERVE PHASE 1 HARVEST POINT, CITY OF MULVANE, SEDGWICK COUNTY, KANSAS

KNOW ALL MEN BY THESE PRESENTS, That we, McCullough Excavation, Inc.
as CONTRACTOR, and Merchants Bonding Company (Mutual) with General
Offices in the City of Des Moines, IA a Corporation
organized under the laws of the State of Iowa and authorized to
transact business in the State of Kansas, as surety, are held and firmly bound
unto the STATE OF KANSAS, in the penal sum of ONE MILLION SIX HUNDRED
SEVENTY-TWO THOUSAND NINE HUNDRED EIGHTY DOLLARS and 25/100
(\$1,672,980.25) lawful money of the United States of America for the payment of
which sum well and truly to be made, we bind ourselves, and our heirs,
executors, administrators, successors, and assigns, jointly and severally, firmly
by these presents:

THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH THAT:

WHEREAS, the said CONTRACTOR has on the _____ day of _____
entered into contract with the aforesaid OWNER for furnishing all tools,
equipment, materials and supplies, performing all labor, and constructing public
improvements described in the said Contract, all in accordance with
specifications and other contract documents on file in the office of:

**THE CITY OF MULVANE
211 N. SECOND AVE.
MULVANE, KANSAS 67110**

NOW THEREFORE, if the said CONTRACTOR shall pay all indebtedness
incurred for supplies, materials, or labor furnished, used or consumed in
connection with, or in or about the construction or making of, the above
described improvement, including gasoline, lubricating oils, fuel oil, grease, coal
and similar items used or consumed directly in furtherance of such public
improvement, this obligation shall be void; otherwise it shall remain in full force
and effect.

The said Surety, for value received, hereby stipulates and agrees that no
change, extension of time, alteration or addition to the terms of the contract to the
work to be performed thereunder, or the specifications accompanying the same,
shall in any way affect its obligation on this bond, and it does hereby waive notice
of any such change, extension of time, alteration, or addition to the terms of the
contract or to the specifications.

The said Surety further agrees that any person to whom there is due any sum for labor or material furnished, as hereinbefore stated or said person's assigns, may bring action on this bond for the recovery of said indebtedness: PROVIDED, that no action shall be brought on said bond after six months from the completion of said public improvements.

IN TESTIMONY WHEREOF, the said CONTRACTOR has hereunto set his hand, and the said Surety has caused these presents to be executed in its name; and its corporate seal to be hereunto affixed, by its attorney-in-fact duly authorized thereunto so to do at

Wichita, KS

on this _____ day of _____, 20____.

McCullough Excavation, Inc.

CONTRACTOR

By *Ry McCullough* (Seal)

Ryan McCullough, Vice President

Official Title

Merchants Bonding Company (Mutual)

SURETY COMPANY

By *Myriah A. Anderson*
Attorney-in-Fact Myriah A. Anderson

By _____
State Representative

1. Do Not Date
2. (Accompany this bond with Attorney-in-Fact's authority from the Surety Company certified to include the date of the bond).
3. Extra copy to be filed in WICHITA, SEDGWICK COUNTY, KANSAS with Clerk of District Court. Provide receipt to Mulvane City Clerk's Office.

00625 - 2

MERCHANTS
BONDING COMPANY
POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Alycia Marie Hoebener; Clara R Navarro Abela; Desiree E Westmoreland; Myriah A Anderson; Timothy Smith; Todd Alan Rambo

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

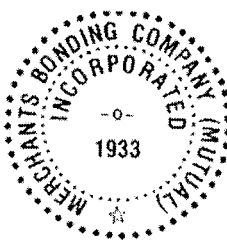
"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and authority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 3rd day of February, 2024.



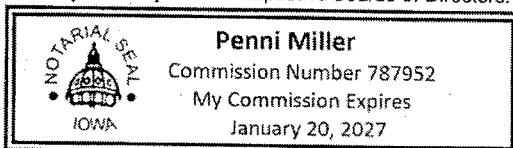
MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

By

Larry Taylor
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 3rd day of February, 2024, before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

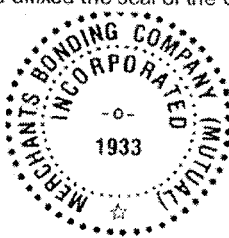


(Expiration of notary's commission does not invalidate this instrument)

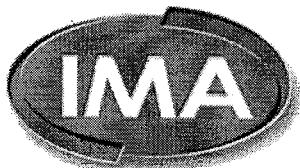
[Signature]
Notary Public

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this _____ day of _____



William Warner Jr.
Secretary



CONSIDER IT DONE

PLEASE NOTE:

None of the attached bonds or powers-of-attorney have been dated as the contract copy provided did not contain a contract date. Once the contract has been dated, it is important that the same date be inserted onto each bond and each power of attorney wherever a date is requested.

Please notify IMA of the contract date once known.

Thank you.

Myriah A. Anderson
IMA Bond Department
316-266-6324
myriah.anderson@imacorp.com

RISK MANAGEMENT, INSURANCE &
EMPLOYEE BENEFITS SOLUTIONS

P: 316.267.9221
F: 316.266.6254
www.imacorp.com
AFFILIATIONS: ASSUREX • INTERSURE

IMA of Kansas, Inc.
P.O. Box 2992
Wichita KS 67201-2992
dba IMA of Kansas Insurance Services
California Lic # 0D28748



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/22/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER IMA, Inc. - Wichita PO Box 2992 Wichita KS 67201	CONTACT NAME: IMA Wichita Team PHONE (A/C, No, Ext): 316-267-9221 E-MAIL ADDRESS: certs@imacorp.com FAX (A/C, No):	
INSURED McCullough Excavation, Inc. 9210 E 34th St N Wichita, KS 67226-2612	License#: PC-1210733 MCCUEXC-01	
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Property and Casualty Insurance Company of Hartford		34690
INSURER B: Hartford Insurance Company of the Midwest		37478
INSURER C: Hartford Casualty Insurance Company		29424
INSURER D: Horizon Midwest Casualty Company		14401
INSURER E:		
INSURER F:		

COVERAGES**CERTIFICATE NUMBER:** 444719227**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:	Y	Y	37UEAAC1215	8/12/2023	8/12/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	37UEAAC1216	8/12/2023	8/12/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y	Y	37HHAAC7025	8/12/2023	8/12/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
D	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	WC30000009092023A	8/12/2023	8/12/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder and all other parties required by the contract are included as Additional Insured including Ongoing and Completed Operations on the General Liability and Umbrella Liability Policy, if required by written contract or agreement, subject to the policy terms and conditions.
Certificate Holder and all other parties required by the contract are included as Additional Insured on the Automobile Liability Policies, if required by written contract or agreement, subject to the policy terms and conditions.
This Insurance is Primary & Non-Contributory on the General Liability, Automobile Liability and Umbrella Liability Policies, if required by written contract or agreement, subject to the policy terms and conditions.
A Waiver of Subrogation is provided in favor of the Certificate Holder and all other parties required by the contract on the General Liability, Automobile Liability, Umbrella Liability and Workers Compensation Policies, if required by written contract or agreement, subject to the policy terms and conditions.
See Attached...

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

City of Mulvane
211 N 2nd Ave
Mulvane KS 67110

AUTHORIZED REPRESENTATIVE

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**ADDITIONAL REMARKS SCHEDULE**Page 1 of 1

AGENCY IMA, Inc. - Wichita		NAMED INSURED McCullough Excavation, Inc. 9210 E 34th St N Wichita, KS 67226-2612
POLICY NUMBER		
CARRIER	NAIC CODE	
EFFECTIVE DATE:		

ADDITIONAL REMARKS**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,****FORM NUMBER:** 25 **FORM TITLE:** CERTIFICATE OF LIABILITY INSURANCE

General Liability, Automobile Liability, Umbrella Liability and Workers Compensation Coverages include 30 day notice of cancellation, subject to the policy terms and conditions.

Umbrella Liability policy is in excess of the General Liability, Automobile Liability and Employers Liability Policies, subject to the policy terms and conditions.

Certificate Holder Includes: Phase 1 Harvest Point, Mulvane, KS.

RE: Phase 1 Harvest Point, Mulvane, KS.

CITY COUNCIL MEETING
MULVANE, KANSAS
June 3, 2024

TO: The Honorable Mayor and City Council
SUBJECT: Engineer's Report on Infrastructure Projects
FROM: Christopher R. Young, PE, City Engineer
ACTION: Status Updates on City Infrastructure Projects

Outlined below is a list of City projects currently under design, review, and/or construction followed by a brief status report for each project.

Project Name/Description	Project Status
Phase 2 Main A Sanitary Sewer Improvements <i>(Bond Issue funding)</i>	<p><u>Completed to Date:</u> The Contractor has completed construction and new sewer lines have been placed in operation. A certificate of substantial completion was issued on April 26th and a final walk-through inspection has been performed.</p> <p><u>Remaining Work:</u> Punch list items include some additional site restoration and cleanup and misc. documentation, including a change order to address final quantities (see attached memo regarding (deduct) Change Order No. 1).</p> <p><u>Contract Status:</u> APEX's current contract amount for the Phase 2 Main SS project is \$1,138,620. To date the City has paid the Contractor \$1,024,758. 10% of the contract amount has been retained until punch-list items are completed.</p>
GIS Mapping Updates <i>(Administration Operating Budget)</i>	<p><u>Completed to Date:</u> On May 20, 2024 the City Council approved an agreement with SAM for GIS mapping updates.</p> <p><u>Remaining Work:</u> Project kick-off meeting.</p> <p><u>Contract Status:</u> TBD based on City staff review of the agreement including contract/legal review by the City Attorney.</p>
Phase 1 Harvest Point Addition Infrastructure <i>(Municipal Bonds)</i>	<p><u>Completed to Date:</u> See attached memo regarding construction agreement with McCullough Excavation, Inc. The City is currently waiting for KDHE review/approval of the water line plans. Street design plans are approx. 60% complete.</p> <p><u>Remaining Work:</u> Pre-construction meeting, shop drawing review and construction start. The Contractor anticipates mobilizing the first week of July.</p> <p><u>Contract Status:</u> See attached memo regarding construction amounts.</p>
West Main Street Drainage Improvements <i>(Special Sales Tax)</i>	<p><u>Completed to Date:</u> Design plans and specifications have been completed. Bid documents are ready for advertising. City staff is coordinating work schedules to ensure the drainage project does not interfere with the Old Settler's Festival.</p> <p><u>Remaining Work:</u> Bid and construct the drainage improvements. Establish bid date with Public Works and advertise the project for bids.</p> <p><u>Contract Status:</u> TBD based on bids received.</p>

Agenda Section – Land Bank

June 3, 2024
Mulvane Land Bank Trustee Meeting

TO: Chair & Land Bank Trustees

FR: Land Bank Staff

RE: Land Bank Related Business

ACTION: Conduct Land Bank Business

The City Council is also the Mulvane Land Bank – Board of Trustees. All Land Bank related invoices and bills need to be approved and paid for by the Land Bank Board of Trustees. The Land Bank is required to have an annual budget.

Motion to recess the 6-3-2024 City Council meeting and convene as the Mulvane Land Bank.

Motion to approve the 5-20-2024 Land Bank Trustee meeting minutes.

Motion to approve an invoice from Triplett Woolf & Garretson Law Firm for \$1,408.00.

Motion to adjourn the meeting of the Mulvane Land Bank Board of Trustees and reconvene as the Mulvane City Council.

MULVANE LAND BANK
5/20/24
Board of Trustees Meeting Minutes

Present: Brent Allen, Tim Huntley, Kurtis Westfall, Todd Leeds, Trish Gerber, Grant Leach

The City Council is also the Mulvane Land Bank – Board of Trustees. The Land Bank Board of Trustees must approve all land acquisition-related invoices and bills. The Land Bank is required to have an annual budget.

MOTION by Huntley, second by Gerber to recess the City Council Meeting and convene as the Mulvane Land Bank.

MOTION approved unanimously.

MOTION by Gerber, second by Leeds to approve the April 15, 2024, Land Bank Trustee meeting minutes.

MOTION approved unanimously.

The City Attorney, J.T. Klaus, explained the Notice of Agreement and Right of First Refusal to the Board. Pursuant to the Deed, the Land Bank was provided a Right of First Refusal with respect to the Property if at any time the owner wished to sell, lease, or transfer their interest in the Property. The Land Bank will need to provide notice of its intent to exercise its right to purchase the Property or if the Land Bank does not desire to exercise its right, it may consent to the Proposed Transfer, provided the Land Banks's Right of First Refusal remains intact for all subsequent transfers of the Property. It was noted that the new owners will need to sign corrected documents.

MOTION by Huntley, second by Leeds to approve the Notice of Agreement and Right of First Refusal for 209 W. Main with corrections by the City Attorney.

MOTION approved unanimously.

MOTION by Gerber, second by Huntley to approve the payment of \$106.00 to the Sumner County Register of Deeds to record the Notice of Agreement and Right of First Refusal for 209 W. Main.

MOTION approved unanimously.

MOTION by Gerber, second by Leach to approve the Notice of Agreement and Right of First Refusal for 201 W. Main with corrections by the City Attorney.

MOTION approved unanimously.

MOTION by Gerber, second by Huntley to approve the payment of \$106.00 to the Sumner County Register of Deeds to record the Notice of Agreement and Right of First Refusal for 201 W. Main.

MOTION approved unanimously.

MOTION by Huntley, second by Gerber to adjourn the meeting of the Mulvane Land Bank Board of Trustees and reconvene as the Mulvane City Council.

MOTION approved unanimously.



TRIPLETT WOOLF
GARRETSON, LLC

Tax ID 48-1003820
TWGFirm.com

2959 N. Rock Road, Suite 300
Wichita, Kansas 67226

Phone 316-630-8100
Fax 316-630-8101

May 21, 2024
Billing through 04/30/2024

City of Mulvane, Kansas
211 N. 2nd
Mulvane, KS 67110

Client # 009908
Matter # 00130
Bill # 170552

RE: Land Bank Matters

Current Fees For This Matter	\$1,408.00
Current Disbursements For This Matter	\$0.00
Total Current Charges For This Matter	<hr/> \$1,408.00
Total Balance Now Due	<hr/> \$1,408.00

PAYMENT DUE UPON RECEIPT

RECEIVED

MAY 24 2024

BY: lp
CITY OF MULVANE

City Clerk Report June 3, 2024

It has been suggested that the City have an All-Employee Christmas Party this year to include all City employees and spouses. This will include City Council, City Attorney, and Court appointed employees.

The Christmas Committee has met to discuss plans and have tentatively reserved 3 ballrooms at the Kansas Star Casino for the event. The party is scheduled for Friday, December 13, 2024, beginning at 6:30 p.m. The Casino has graciously given us a discount on the ballrooms.

The Casino has provided us with an estimated price for 200 plated meals. In order to secure the date, they need confirmation by June 7th. A copy of the estimated cost is attached for your review. Based on this information, we need to know if the council wishes us to proceed with this plan and secure the date, or look at other possibilities?

We need a consensus of the City Council.

Thank you,
Debra Parker, City Clerk

Booking Check

Account:	Mulvane Police Department	Event Dates:	December 13, 2024 - December 13, 2024
Post As:	City of Mulvane Holiday Party 2024	Contact:	Bre Walker
Address:	410 E. Main St. Mulvane, Kansas 67110 United States	Phone:	(316) 351-7188
		Email:	bwalker@mulvane.us
		Onsite Contact:	
		Onsite Mobile:	
MOP:		Sales Manager:	Gracie Defore
Group Code:			

Date	Time	Room	Function	Setup	AGR	GTD	BEO #
Fri, 12/13/2024	3:00 PM - 11:45 PM	Studio A + B + C	City of Mulvane Holiday Party 2024 - Setup	Rounds of 10	200		5137
Fri, 12/13/2024	6:30 PM - 10:30 PM	Studio A + B + C	City of Mulvane Holiday Party 2024 - Bar	Rounds of 10	200		5137
Fri, 12/13/2024	7:00 PM - 8:30 PM	Studio A + B + C	City of Mulvane Holiday Party 2024 - Dinner	Rounds of 10	200		5137

Friday, December 13, 2024

Events

Qty	Name	Value	Subtotal	Combined Tax	Service Charge	Total
1	SERVICE FEE - \$6000 WAIVED ROOM RENTAL	\$ 1,320.00	\$ 1,320.00	\$.00	\$.00	\$ 1,320.00
2	BARTENDER FEE	\$ 95.00	\$ 190.00	\$ 16.15	\$.00	\$ 206.15
1	CASH BAR	\$.00	\$.00	\$.00	\$.00	\$.00
1	HOSTED BAR	\$.00	\$.00	\$.00	\$.00	\$.00
200	BUFFET OR PLATED MEAL - RANGE \$40 - \$70 PER PERSON	\$ 55.00	\$ 11,000.00	\$ 1,140.70	\$ 2,420.00	\$ 14,560.70
1	Studio A + B + C		\$.00	\$.00	\$.00	\$.00

Daily Total

	Subtotal	Combined Tax	Service Charge	Total
Events	\$ 12,510.00	\$ 1,156.85	\$ 2,420.00	\$ 16,086.85

Summary All Charges

	Subtotal	Combined Tax	Service Charge	Total
Guestrooms	\$.00	\$.00	\$.00	\$.00
Events	\$ 12,510.00	\$ 1,156.85	\$ 2,420.00	\$ 16,086.85
Subtotal	\$ 12,510.00	\$ 1,156.85	\$ 2,420.00	\$ 16,086.85
Less Deposit				\$.00
Grand Total				\$ 16,086.85

Deposit Summary

Subtotal	\$.00
-----------------	---------------

Agenda Section - Attorney

June 3, 2024 Executive Session Script

BEFORE:

Mayor: I would entertain a motion to recess this meeting to an Executive Session for the purpose of:

- (1) Justification - Discussion of matters deemed privileged in the attorney-client relationship pursuant to K.S.A. 75-4319(b)(2);
- (2) Purpose – Consultation with the City Attorney deemed privileged in the attorney-client relationship.

For a period not to exceed 5 minutes, said regular meeting to reconvene in open session at approximately _____ p.m.

Said Executive Session to include the Mayor, City Council, City Administrator, and the City Attorney.

Motion by _____, second by _____, Vote.

AFTER:

Mayor: I would now entertain a motion to reconvene the regular meeting of the City Council.

Motion by _____, second by _____ to reconvene the City Council meeting.
Motion approved unanimously.

Mayor: Let the record reflect that no decisions were made during the Executive Session.

NEXT AGENDA ITEM

City of Mulvane Utility Bills

Due: 6/05/24

				Electric Production	Electric Distribution	Water	Sewer Plant	Sewer System	Admin	Police	Street	Park	Sports Complex	Fire	Ambul 1	Ambul 2	Pool		
ES Building - 910 E. Main	01-3665-02	\$	993.75											\$ 496.88	\$ 496.88			\$ 993.75	
Splash Park- 105 W. Main	04-0720-00	\$	175.84									\$ 175.84						\$ 175.84	
Band Shell - 117 E. Main	04-8770-01	\$	17.61									\$ 17.61						\$ 17.61	
Main St. Park - 117 E. Main	04-8780-01	\$	70.37									\$ 70.37						\$ 70.37	
Pix Center - 101 E Main	04-8800-02	\$	188.74									\$ 188.74						\$ 188.74	
Public Works Building - 410 W. Bridge	05-0001-02	\$	394.42	\$ 49.30	\$ 49.30	\$ 98.61					\$ 197.21							\$ 394.42	
Public Works Building #2 - 410 W Bridge	05-0002-00	\$	44.62								\$ 44.62							\$ 44.62	
Water Pump #3 - 211 N. Second	05-0005-02	\$	1.51			\$ 1.51												\$ 1.51	
Maintenance Shop - 124 Boxelder	05-0015-02	\$	242.89	\$ 24.29	\$ 24.29	\$ 24.29	\$ 24.29	\$ 24.29			\$ 121.45							\$ 242.89	
Utility Shop - 120 Boxelder	05-0025-02	\$	455.14	\$ 75.86	\$ 75.86	\$ 151.71	\$ 75.86	\$ 75.86										\$ 455.14	
Lift Station - 0 Industrial Dr.	05-0070-02	\$	9.50					\$ 9.50										\$ 9.50	
Sewage Disposal Plant - 1441 N. Pope Dr.	05-0098-01	\$	2,383.05				\$ 2,383.05											\$ 2,383.05	
2011 Sewage Disposal Plant - 1441 N. Pope Dr.	05-0099-01	\$	7,611.20				\$ 7,611.20											\$ 7,611.20	
Sewer Chemical Injection - 1441 N. Pope Dr.	05-0101-01	\$	252.53					\$ 252.53										\$ 252.53	
Sewage Disposal Head Works - 1441 N. Pope Dr.	05-0102-01	\$	1,186.44				\$ 1,186.44											\$ 1,186.44	
Sewer Vehicle Storage - 1441 N. Pope Dr.	05-0103-01	\$	249.37				\$ 249.37											\$ 249.37	
Water Treatment Plant - 100 N. Oliver	05-0150-01	\$	78.08		\$ 78.08													\$ 78.08	
Lift Station -1900 N Rock Road - B	05-0605-01	\$	25.20					\$ 25.20										\$ 25.20	
Water Tower - 1420 N. Rock Road	05-0770-01	\$	13.49		\$ 13.49													\$ 13.49	
E.S. & Police - 1420 N. Rock Road	05-0772-01	\$	10.56							\$ 5.28				\$ 2.64	\$ 2.64			\$ 10.56	
North Sub Station - 8100 E. 111th St. So.	05-0800-03	\$	1.25	\$ 1.25														\$ 1.25	
Sports Complex Concession - 955 E. 111th St. So.	05-0900-01	\$	316.02										\$ 316.02					\$ 316.02	
Sports Complex - 955 E. 111th St. So.	05-0910-01	\$	41.70										\$ 41.70					\$ 41.70	
Swimming Pool - 990 E. 111th St. So.	05-0915-01	\$	315.22													\$ 315.22		\$ 315.22	
Water Reservoir - 9903 E. 111th St. So.	05-0950-01	\$	3,566.75		\$ 3,566.75													\$ 3,566.75	
Dog Shelter - 9903 E. 111th St. So.	05-0960-01	\$	27.19							\$ 27.19								\$ 27.19	
City Building - 211 N. Second	06-9955-01	\$	486.90						\$ 486.90									\$ 486.90	
City Building - 211 1/2 N. Second	06-9960-01	\$	63.33						\$ 63.33									\$ 63.33	
Parks Department - 507 N. First	12-7500-02	\$	29.23									\$ 29.23						\$ 29.23	
Parks Department - 507 N. First	12-7550-02	\$	104.44									\$ 104.44						\$ 104.44	
Parks Department - 507 N. First	12-7600-01	\$	69.05									\$ 69.05						\$ 69.05	
SW Lift - 0 Rockwood/Circle Dr.	15-7950-01	\$	176.59				\$ 176.59											\$ 176.59	
Lift Station - 0 Trail Dr.	16-7975-01	\$	38.24				\$ 38.24											\$ 38.24	
Ambulance #2 - 911 Kansas Star Dr.	25-4040-01	\$	43.19												\$ 43.19			\$ 43.19	
Police Department-420 E Main	01-1680-04	\$	29.23							\$ 29.23								\$ 29.23	
Police Department-410 E Main	01-1690-07	\$	831.14							\$ 831.14								\$ 831.14	
		\$	20,543.78	\$ 150.70	\$ 149.45	\$ 3,934.44	\$ 11,530.21	\$ 602.21	\$ 550.23	\$ 892.84	\$ 363.28	\$ 655.28	\$ 357.72	\$ 499.52	\$ 499.52	\$ 43.19	\$ 315.22	\$ 20,543.78	\$ 20,543.78
101-01-511		\$	550.23																
101-02-511		\$	1,376.28																
101-03-511		\$	499.52																
101-04-511		\$	892.84																
101-18-511		\$	43.19																
101-18-511		\$	499.52																
220-00-511		\$	315.22																
511-09-511		\$	150.70																
511-10-511		\$	149.45																
512-13-511		\$	3,934.44																
513-11-511		\$	11,530.21																
513-12-511		\$	602.21																
		\$	20,543.78																