A) CALL TO ORDER

B) PLEDGE OF ALLEGIANCE AND INVOCATION

C) ROLL CALL & APPROVAL OF THE AGENDA

D) CITIZEN COMMENTS
   All comments are limited to a maximum of three minutes for each speaker. In accordance with the Open Meetings Act, City Council members may not discuss or take action on any item that is not on the Agenda.

E) CONSENT AGENDA
   These items are routine and enacted by one motion. There will be no separate discussion of these items unless a Council member so requests. Any consent agenda item can be removed and placed on the agenda as an item of business.
   1. Approval of Minutes
      a. Regular Meeting – September 16, 2019
   2. Appropriation Ordinance
      a. Ordinance #1157

F) ITEMS OF BUSINESS
   1. Convene as the Public Building Commission: Consider PBC Resolution 2019-03, Tax & Securities Compliance Procedures related to the PBC Bond Refinancing
   2. 2019 Kennedy McKee Audit Agreement
   3. Discussion of Draft Memorandum of Understanding Between City of Greensburg and Kiowa County Sheriff’s Department
   4. 3rd Quarter Financial Report

G) CITY STAFF REPORTS

H) GOVERNING BODY COMMENTS

I) ADJOURNMENT

NOTICE: SUBJECT TO REVISIONS

It is possible that sometime between 5:30 and 6:00 pm immediately prior to this meeting, during breaks, and directly after the meeting, a majority of the Governing Body may be present in the council chambers or lobby of City Hall. No one is excluded from these areas during those times.

To be placed on future agendas please contact City Administrator Stacy Barnes at administrator@greensburgks.org or call City Offices at 620-723-2751.
Greensburg City Council  
09.16.19  
City Hall

A) CALL TO ORDER  
Mayor Matt Christenson called the September 16, 2019 meeting to order at 6:00 p.m.

B) PLEDGE OF ALLEGIANCE & INVOCATION  
The Pledge of Allegiance was said. Invocation was given by Pastor Jeffery Miller.

C) ROLL CALL & APPROVAL OF THE AGENDA  
Council Present: Mike McBeath, Mark Trummel, Pam Reves, Sandy Jungemann, and Haley Kern. Staff present: Administrator Stacy Barnes, City Clerk Christy Pyatt.

Jungemann made a motion to approve the agenda as presented. Reves seconded. Motion passed 5-0.

D) CITIZEN COMMENTS  
No comments were offered by those present.

E) CONSENT AGENDA  
Kern made a motion, seconded by McBeath, to approve the Consent Agenda as presented. Motion passed 5-0.

F) ITEMS OF BUSINESS  
1. Jim Kennedy, Kennedy & McKee, 2018 Audit Report  
Jim Kennedy, Kennedy & McKee, presented the 2018 Audit Report. During the audit process, Kennedy & McKee staff discovered a material misstatement of expenses in the Water Fund. A transfer of $11,618 of expenses from the Water Fund to the General Fund was made to eliminate a budget violation. Other entries were made to reclassify transactions to facilitate proper reporting, and to make small corrections to account balances. Kennedy went through beginning and ending balances. The “Summary of Expenditures”, comparing actual expenditures to those budgeted, showed all positive variances. Kennedy went over receipts and revenues for each budgeted fund. The Tornado donations and Insurance funds balances at the end of 2018 were $192,209 and $869,482 respectively. Totals shown in the Grant Fund represent receipts and expenditures related to the airport project. In the Electric Utility Fund, revenues remain somewhat consistent, but he noted a decrease in fund cash balance, partially due to transfers out of the fund. He recommended Council continue to monitor utility revenues and adjust rates appropriately, to avoid large increases in the future. Council initiated incremental water rate increases beginning 2018, to avoid the need for large increases in the future.

Christenson asked if annual transfers to the PBC reserve fund were specific to USDA bond. Kennedy confirmed that this was the case. Barnes reminded Council that this reserve will no longer be necessary, should Council approve the refinancing of the PBC Bonds (next agenda item). Funds currently in the reserve will go towards paying down the remaining principle during the refinace process.

Referencing the Long-term debt loan from the State of Kansas (from the 2007 tornado disaster), Reves asked how long the City would have to carry the debt before it drops off. Kennedy would prefer to have something in writing from the State, verifying that the City is not required to pay back the loan. Kennedy & McKee has attempted to communicate with people at the state in the past. So far no one has been
interested in addressing the debt one way or the other. With staffing changes over the last 12 years, nobody currently on staff knows about the loan or what the intent of those on staff at the time of the disaster was.

McBeath made a motion to accept the 2018 Audit Report as presented. Trummel seconded. Motion passed 5-0. Kennedy thanked the Council and left a letter of intent for the 2019 Audit for Council’s consideration, noting no fee change for the coming year.

2. Convene as Public Building Commission: Consider Resolution PBC 2019-02 PBC Refinancing
Council recessed at 6:27 p.m. and convened as the PBC to discuss the refinancing of the PBC bonds. The bonds went out for a public offering today. Greg Vahrenberg at Raymond James reported that the offering went very favorably. Final savings on the bonds is $329,038.79. This is net of issuance expense. The new interest rate is 2.76%, saving a full percent. The refinance plan Council chose uses $100,000 available cash from the Big Well Fund toward the principle. Barnes reiterated that the Debt Reserve Fund will no longer required. Remaining money in the fund, $41,940, will be applied towards the payment of the existing bonds principle. Refinancing has shortened the payment schedule of the bonds by 6 years, making it a 17-year repayment schedule. The refinance process will save the City just over 10% total, which Vahrenberg says is excellent by refinance standards. Generally, they look for at least a 2-3% savings to make refinancing an option. Annual payments will remain almost the same, but will be paid semi-annually rather than annually. Staff will have to more closely monitor Big Well expenditures, with a lower amount of cash balance. Once the bonds are paid, the ½ cent sales tax can go toward Big Well operations.

Reves made a motion to approve resolution PBC 2019-02. Kern seconded, and the motion passed 5-0. The Commission adjourned as the PBC and reconvened as the City Council at 6:32 p.m.

3. Reconvene as City Council: Consider Ordinance #1090 Approving the Lease of the Big Well Museum facility from the Public Building Commission
With approval by the PBC of the bond refinancing resolution, Council was asked to consider Ordinance 1090, approving the lease of the Big Well Museum facility from the PBC. Kern made a motion to approve Ordinance 1090. McBeath seconded. Christenson called for a roll call vote: McBeath: yes; Trummel: yes; Jungemann: yes; Reves: yes; Kern: yes. Motion passed 5-0.

4. Consider Resolution 2019-05 authorizing and directing the City Administrator to file an application for participation in the Kansas Housing Resources Corporation (KHRC) Moderate Income Housing Program addressing affordable, moderate income housing needs in the State of Kansas
Barnes welcomed Cindy and Clyde Schmidt, owners of property located at the corner of Oak and Garfield. The Schmidt’s, owners of A-1 Concrete and Gunsmoke KC Investors out of Spearville, KS, have shown interest in developing duplex housing on their property and the City’s Land Bank property at 212 E. Garfield through the KHRC Moderate Income Housing Program. The City would be the applicant and donate the land bank property. Once the project is complete, the Schmidt’s would own, operate, and manage the development. The Schmidt’s are just completing a similar project of 4 units in Kinsley. An Open House for the Kinsley project is scheduled for Thursday from 1-3 p.m. Anyone interested in viewing the units is welcome to attend.

Kern asked how many units were proposed for Greensburg. Cindy Schmidt explained that, if it fits the lots, one duplex would be built facing west on their current property and one facing south on the Land
Bank property, for a total of 4 apartments. Units shown in the provided plans are 2 bed 1 bath units, have a one car garage, and private patios. The Kinsley project was able to fit 3 bed 2 bath units, which would be the preference for the Greensburg project. Moderate income housing guidelines are fairly loose and based on the size of the family. If there are not enough applicants within the income guidelines to fill the units, the program does allow management to look at applicants outside of income range.

Reves asked if rent would be based on the family’s income. That is not the case with this program. Schmidt said they would come to an agreement with Administration and Council on the rent rates. Kinsley chose to leave rates up to management. Rent will start out at $900 for the Kinsley units. Appliances, except washer and dryer, are provided. Each unit has hook-ups for a washer and dryer.

Jungemann asked is surrounding neighbors would be notified of the development. Barnes stated that neighbors would not be sent official notice until the City is approved for the grant. A zoning change would be required for the properties to house duplexes. Neighbors within a 200 ft radius would receive official notice of the zoning request.

Schmidt explained to Council that the units would be constructed as A1 Concrete and Construction. The company would cover costs that exceed the grant amount. Once complete, the land would be deeded to A1, which would then deed the property to Gunsmoke KC Investors, who will manage the property. The City would simply be the conduit for the available State funding, providing cost tracking and verification of payment. The City will not be property managers.

Kern asked for a time frame on the development of the project. The Kinsley development took right at 6 months. Award notification was received within 3 weeks of application. Schmids would like to have the units dried in before winter if possible. The State is aware that the City of Greensburg is considering applying with the same developer and the same plans.

There will be no land transfer until a grant is secured. The application will reflect that the Schmidt’s are donating their land to the City for the project. In Kinsley they received a 5-year tax break. Barnes advised that the County offers a Neighborhood Revitalization Program with a 10-year graduating tax rebate. The Schmidt’s are currently working with Edwards County to ensure the property is charged residential tax rather than business tax. This is a necessity in order for the units to turn a profit. Christenson encouraged the Schmidt’s to speak to the Kiowa County Appraisers Office.

Trummel asked if the Kinsley project had any tenants waiting. Schmidt believes that they have 1 tenant for sure and 3 waiting for approval. Economic Development has received several requests for applications.

Reves made a motion to approve Resolution 2019-05. McBeath seconded. Motion passed 5-0.

5. Consider Land Bank property; 212 E. Garfield, donation towards MIH Housing Project
Council went into recess and convened as the Land Bank at 6:51 p.m. Kern made a motion, seconded by McBeath, to approve the donation of 212 E. Garfield to the MIH Housing Project, pending approval of the grant application, and to allow staff to begin the process of transferring property ownership. The motion passed 5-0. The Land Bank adjourned and reconvened as the Council at 6:52 p.m.

Barnes provided an attendance and financial report for the pool in the meeting packet, giving comparisons for 2015-2018. Revenues were slightly increased over last year, the highest they have been since the pool’s completion. Expenditures were slightly decreased, but comparable to years passed. The difference in Revenue and Expenses for 2019 was -$33,765. Staff recognizes that the swimming pool is a quality of life expense, not a money maker. The pool has been drained. Shades will be coming down in the next few days. Staff has been reviewing park pavilion plans in preparation of beginning construction.

Reves asked who has been watering trees at the park. The Chris Christenson family took on that task several years ago, and continue to volunteer in that capacity. Extension Agent Wade Reh has been monitoring trees around town and in the park. Differences in temperatures and the amount of moisture received early in the year have caused some discoloration of leaves. Reh has assured Barnes that this is cosmetic, not disease.

7. Police Department Discussion
Barnes opened further discussion on the future of the Greensburg Police Department by advising that she had met with Sheriff Chris Tedder last week. Tedder is supportive of the City continuing the department and has withdrawn his recent requirement that there be a dispatch contract. Barnes advised him that the City would like to establish a memorandum of understanding between the organizations. Tedder has reviewed the City’s policing priorities (previously ranked by the Council). Barnes asked for direction on how to proceed with the continuation of the Police Department and if there are changes they would like to see in the job description for the Chief of Police. Barnes had provided current job descriptions for Police Chief, Officer, and Code Enforcement Officer. She discussed the division of code enforcement duties as they are currently being performed by Staff. The current budget provides only for a Chief of Police, not for a police officer or code enforcement officer. Currently, weed/mowing notices are handled by the Public Works Superintendent and Utility Billing Clerk and building/zoning codes and nuisance properties by the Administrator and City Clerk. All other codes, such as animal control, fireworks, and temporary business licenses, are to be handled by the Police Department.

Christenson asked what kind of timeline Council would like to fill the position in. Christenson would like to see some form of agreement that spells out the responsibilities of both departments and defines any financial contributions that may be required. Stating that he is not necessarily opposed to paying a fee to the Sheriff’s Office, Christenson advised that the rate needs to be set far enough in advance for the budget to accommodate it. Kern asked about the possibility of the Sheriff’s Office enforcing city codes. Barnes advised that if a call came in, but would not issue a ticket unless another crime was being committed (i.e. disturbing the peace). Council also requested Barnes ask Tedder if his officers would be willing to cover and start cases for the Police Chief if he/she is on vacation. In regard to code enforcement, Reves asked if the City could contract those services out as they have in the past (i.e. Mike Gurnee for zoning and Robert Walker for building code enforcement).

Consensus of the Council was to begin advertising the position of Chief of Police while Barnes works towards having a Memorandum of Understanding with the Sheriff’s Office. Barnes asked who Council would like to be part of the interview and hiring process. Trummel would like to see the City and Sheriff’s Offices work together in the process, as they will ask questions the Council would not know to ask. Reves reminded Council that during the last hiring process for this position, department heads interviewed final candidates chosen by the Administrator. Christenson suggested a hiring committee of himself, Barnes, the Sheriff, and one other Council Member (Trummel was recommended).
G)  CITY STAFF REPORTS
Barnes reported to Council on the following topics:

- **KDOT Aviation Grants Submitted** - Four airport grants have been submitted to KDOT. These are the same 4 requests that were submitted last year. Lochner updated project costs for 1. runway paving; 2. paving of the taxiway and turnarounds; 3. edge lighting and electrical work; 4. airport management minimum standards. Barnes has been approached by parties interested in building or leasing hangers at the facility. Barnes would like to move forward with creating some preliminary management policies so that development is not delayed while the City waits for a grant to fund a full set of regulations.

- **KPP Governing Body/City Employee Photo** - Kansas Power Pool has hired a photographer to travel to each of their member cities for a photo of their governing bodies and employees, to use for promotional purposes. The photographer will be here September 25 at 2 p.m.

- **City Monthly Newsletter** – Barnes will be utilizing the next newsletter to address several items that have come up: mowing, weed eating along curb lines, keeping street corners unobstructed, and checking with City Hall about permit and zoning requirements prior to beginning any construction or improvement projects.

- **Swimming Pool Park Development** – Staff has been going through building plans for the park pavilion, in preparation of beginning construction. Barnes will be contacting members of the former Davis Park Relocation Committee to re-engage them and the community for finishing the park, and has found a grant to apply for through a playground company that is a 100% matching grant. Barnes plans to work with the committee to narrow down park options within the budget previously set by Council. Staff will then engage the community for feedback on final choices.

H)  GOVERNING BODY COMMENTS
Reves asked if the County could go onto airport property and kill grass in the rocked parking area and around the electrical transformer. Barnes advised that City Staff has already sprayed the rock area and under the airport sign. Reves asked if the ground under the rock could be sterilized. Barnes was then asked about street repairs. Heft and Sons will begin work near the end of October. Staff has been out patching and sweeping streets as well.

I)  ADJOURNMENT
With nothing further to discuss, Christenson declared the meeting adjourned at 7:21 p.m.

____________________________________  ____________________________________
Matt Christenson, Mayor               Christy Pyatt, City Clerk
## Appropriation Ordinance 1157

10.07.19

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*** PAID TOTAL ****  

$ 39,994.04

**** REPORT TOTAL ***** 

$ 41,263.17
To: Mayor and City Council  
From: Stacy Barnes, City Administrator  
Subject: Agenda items F.1-4

Item F.1 Convene as the Public Building Commission: Consider PBC Resolution 2019-03, Tax & Securities Compliance Procedures related to the PBC Bond Refinancing  
As part of the PBC Bond Refinancing, the Public Building Commission is asked to consider and approve Resolution PBC 2019-03, adopting tax and securities compliance procedures relating to the bonds issued. This resolution states that the PBC will comply with requirements of the IRS and SEC regarding tax compliance and documentation.

Item F.2 2019 Kennedy McKee & Company LLC Audit Agreement  
Jim Kennedy has submitted a letter of engagement for the 2019 audit and assistance with the 2021 budget preparation. Fees for these services are the same as previous years at their standard hourly rates plus expenses not to exceed $15,900 plus expenses. It is recommended council approve the letter of engagement with Kennedy McKee & Company.

Item F.3 Discussion of Draft Memorandum of Understanding Between City of Greensburg and Kiowa County Sheriff’s Department  
Attached is a rough draft memorandum of understanding between the City and Kiowa County Sheriff’s Department regarding law enforcement in the City of Greensburg. This is just a draft and not on the agenda for adoption, just discussion and feedback.

Item F.4 3rd Quarter Financial Report  
Included in the meeting packet is the 2019 3rd quarter financial report. A few items to note:  
- The Big Well cash balance decrease reflects the $100,000 payment towards the bond principal with the PBC refinancing. This unbudgeted expenditure puts the fund at 100% expended for the year. By the end of the year, council will need to approve a budget amendment for this expenditure.  
- Total General Fund expenditures are tracking less than in 2018 and revenues are up.  
- As previously discussed, the sewer and electric fund balances continue to decrease indicating the need for a rate discussion in the near future.

Funds were sufficient and the following 2019 budgeted quarterly transfers have been made:

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CITY OF GREENSBURG, KANSAS PUBLIC BUILDING COMMISSION
TAX AND SECURITIES COMPLIANCE PROCEDURES
Dated as of October 7, 2019
# TAX AND SECURITIES COMPLIANCE PROCEDURES

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*Exhibit A* – List of Tax-Advantaged Bonds Covered by this Compliance Procedure  
*Exhibit B* – Sample Annual Compliance Checklist for Tax-Advantaged Bonds  
*Exhibit C* – Material Events
ARTICLE I
DEFINITIONS

Section 1.1. Definitions. Capitalized words and terms used in these Compliance Procedures have the following meanings:

“Annual Compliance Checklist” means a questionnaire and/or checklist described in Section 4.5 that is completed each year for a Tax-Advantaged Bond issue.

“Annual Report” means the audited financial statements (or unaudited financial statements as permitted by the Continuing Disclosure Undertaking for the Tax-Advantaged Obligations) of the Issuer and certain other financial information and operating data required to be filed annually with the MSRB for the Tax-Advantaged Bonds.

“Bond Compliance Officer” means the City Clerk or, if said position is vacant, the person appointed or elected to fill the responsibilities of said position for the Issuer.

“Bond Counsel” means Gilmore & Bell, P.C., or other firm of nationally recognized bond counsel, selected by the Issuer to provide a legal opinion regarding the tax status of interest on Tax-Advantaged Bonds as of the issue date or the law firm selected to advise the Issuer regarding matters referenced in these Compliance Procedures.

“Bond Restricted Funds” means the funds, accounts, and investments that are subject to arbitrage rebate and/or yield restriction rules that have been identified in the Tax Compliance Agreement for a Tax-Advantaged Bond issue.

“Bond Transcript” means the “transcript of proceedings” or other similar titled set of documents assembled by Bond Counsel following the issuance of Tax-Advantaged Bonds.

“Code” means the Internal Revenue Code, as amended.

“Compliance Procedures” means this Tax and Securities Compliance Procedures.

“Conduit Borrower Bond Compliance Officer” means the individual officer or employee of the Conduit Borrower, if other than the City, named as the primary individual responsible for post-issuance tax compliance by the Conduit Borrower in connection with a Tax-Advantaged Bond issue.

“Continuing Disclosure Undertaking” means the Continuing Disclosure Agreement(s), Continuing Disclosure Undertaking(s), Continuing Disclosure Instructions or other written certification(s) setting out covenants for satisfying the requirements for providing information to the MSRB pursuant to SEC Rule 15c2-12 on an ongoing basis for one or more series of Tax-Advantaged Bonds.

“Cost” or “Costs” means all costs and expenses paid for the acquisition, design, construction, equipping or improvement of a Project Facility or costs of issuing Tax-Advantaged Bonds.

“Effective Date” means October 7, 2019.
“EMMA” means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org.

“Final Written Allocation” means the Final Written Allocation of Bond proceeds prepared pursuant to Section 4.4 of these Compliance Procedures.

“Financed Assets” means that part of a Project Facility treated as financed with Tax-Advantaged Bond proceeds as reflected in a Final Written Allocation or, if no Final Written Allocation was prepared, (a) the accounting records of the Trustee and the Conduit User, and the Tax Compliance Agreement for the Tax-Advantaged Bond issue.

“Governing Body” means the Public Building Commission of the Issuer.

“Intent Resolution” means a resolution of the Governing Body stating the intent of the Issuer to finance all or a portion of the Project Facility, stating the expected maximum size of the financing and stating the intent of the Issuer to reimburse the costs paid by the Conduit User from proceeds of the Tax-Advantaged Bonds.

“IRS” means the Internal Revenue Service.

“Issuer” means the City of Greensburg, Kansas Public Building Commission, and its successors and assigns, or any body, agency or instrumentality of the State succeeding to or charged with the powers, duties and functions of the Issuer or issuing Tax-Advantaged Bonds on behalf of the City of Greensburg, Kansas Public Building Commission.

“MSRB” means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with Rule 15c2-12(b)(5) adopted by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time.

“Placed In Service” means that date (as determined by the Bond Compliance Officer or Conduit Bond Compliance Officer when the Project Facility is complete and is actually used at a level substantially as originally designed.

“Project Facility” means all tangible or intangible property financed in whole or in part with Tax-Advantaged Bonds that is functionally related or integrated in use, that is located on the same physical site or proximate sites, and that is expected to be Placed In Service within a one-year period.

“Rebate Analyst” means the Rebate Analyst for the Tax-Advantaged Bonds selected pursuant to the Tax Compliance Agreement.

“Regulations” means all regulations issued by the U.S. Treasury Department to implement the provisions of Code §§ 103 and 141 through 150 and applicable to tax-exempt obligations.

“Tax-Advantaged Bond” means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer, the proceeds of which are to be used by the Issuer or are loaned or otherwise made available to the Conduit User, and the interest on which is excludable from gross income for federal income tax purposes or is subject to other advantages, requirements or limitations of the Code and Regulations or any other United States laws related to taxation. A list of all Tax-Advantaged Bonds outstanding and subject to these Compliance Procedures as of the Effective Date, is attached as Exhibit A.
“Tax-Advantaged Bond File” means documents and records which may consist of paper and electronic medium, maintained for each Tax-Advantaged Bond. Each Tax-Advantaged Bond File will include the following information if applicable:

(a) Intent Resolution.
(b) Bond Transcript.
(c) Final Written Allocation and/or all available accounting records related to the Project Facility showing expenditures allocated to the proceeds of a Tax-Advantaged Bond and expenditures (if any) allocated to other sources of funds.
(d) All rebate and yield reduction payment calculations performed by the Rebate Analyst and all investment records provided to the Rebate Analyst for purposes of preparing the calculation.
(e) Forms 8038-T together with proof of filing and payment of rebate.
(f) Investment agreement bid documents (unless included in the Bond Transcript) including:
   (1) Bid solicitation, bid responses, certificate of broker;
   (2) Written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
   (3) Copies of the investment agreement and any amendments.
(g) Any item required to be maintained by the terms of the Tax Compliance Agreement involving the use of the Project Facility or expenditures related to tax compliance for the Tax-Advantaged Bonds.
(h) Any opinion of Bond Counsel regarding the Tax-Advantaged Bonds not included in the Bond Transcript.
(i) Amendments, modifications or substitute agreements to any agreement contained in the Bond Transcript.
(j) Any correspondence with the IRS relating to the Conduit Tax-Advantaged Bonds including all correspondence relating to an audit by the IRS of the Tax-Advantaged Bonds or any proceedings under the Tax-Advantaged Bonds Voluntary Closing Agreement Program (VCAP).
(k) Any available questionnaires or correspondence substantiating the use of the Project Facility in accordance with the terms of the Tax Compliance Agreement for the Tax-Advantaged Bond issue.
(l) For refunding bond issues, the Tax-Advantaged Bond File for the refunded Conduit Tax-Bonds.

“Tax Compliance Agreement” means the Federal Tax Certificate, Tax Compliance Agreement, Arbitrage Agreement, or other written certification or agreement of the Issuer setting out representations and covenants for satisfying the post-issuance tax compliance requirements for a Tax-Advantaged Bond issue.

“Trustee” means the corporate trustee, if any, named in a trust indenture for a Tax-Advantaged Bond issue.
ARTICLE II
PURPOSE AND SCOPE

Section 2.1. Purpose of Compliance Procedures.

(a) **Issuer’s Use of Tax-Advantaged Bonds.** The Issuer uses Tax-Advantaged Bonds to fund Costs of Project Facilities and uses Conduit Tax-Advantaged Bonds and loans or otherwise makes the proceeds available to Conduit Users to fund Costs of Project Facilities. The Issuer understands that in exchange for the right to issue Tax-Advantaged Bonds at favorable interest rates and terms, the Code and related regulations impose ongoing requirements related to the proceeds of the Tax-Advantaged Bonds and the Project Facility financed by the Tax-Advantaged Bonds. These requirements focus on the investment, use and expenditure of proceeds of the Tax-Advantaged Bonds and related funds as well as restrictions on the use of the Project Facility.

(b) **IRS Recommends Separate Written Procedures.** The Issuer recognizes that the IRS has stated that all issuers of Tax-Advantaged Bonds should have a separate written policy and procedure regarding ongoing compliance with the federal tax requirements for Tax-Advantaged Bonds.

(c) **Issuer Commitment.** The Issuer is committed to full compliance with the federal income tax requirements for all of its outstanding and future tax-advantaged financings. These Compliance Procedures is adopted by the Governing Body to comply with the IRS directive and to improve tax compliance and documentation.

(d) **Conduit Borrower Responsibilities.** Since the Conduit Borrower is primarily responsible for the expenditure and investment of the Issuer’s Tax-Advantaged Bonds and the use of the Financed Assets and the Project Facility, this Compliance Policy provides that the Conduit User will assume substantially all obligations related to post-issuance tax compliance for the Issuer’s Tax-Advantaged Bonds issued for its benefit.

(e) **Scope of Compliance Procedures; Conflicts.** These Compliance Procedures applies to all Tax-Advantaged Bonds currently outstanding and all Tax-Advantaged Bonds issued in the future. If the provisions of these Compliance Procedures conflict with a Tax Compliance Agreement or any other specific written instructions of Bond Counsel, the terms of the Tax Compliance Agreement or specific written instructions of Bond Counsel will supersede and govern in lieu of these Compliance Procedures. Any exception to these Compliance Procedures required by Bond Counsel as part of a future issue of Tax-Advantaged Bonds will be incorporated in the Tax Compliance Agreement for the future issue. Any requirements imposed on the Issuer in the Tax Compliance Agreement, will be noted by the Bond Compliance Officer and incorporated into the Annual Compliance Checklist.

Section 2.2. Amendments and Publication of Compliance Procedures. These Compliance Procedures may be amended from time-to-time by the Governing Body. Copies of these Compliance Procedures and any amendments will be included in the permanent records of the Issuer.

ARTICLE III
BOND COMPLIANCE OFFICER; TRAINING

Section 3.1. Bond Compliance Officer Duties. The Bond Compliance Officer is responsible for implementing these Compliance Procedures. The Bond Compliance Officer will work with other
employees that use the Project Facility to assist in implementing these Compliance Procedures. The Bond Compliance Officer will consult with Bond Counsel, legal counsel to the Issuer, accountants, tax return preparers and other outside experts to the extent necessary to carry out the purposes of these Compliance Procedures. The Bond Compliance Officer will report to the Governing Body as necessary, but at least annually, regarding implementation of these Compliance Procedures and any recommended changes or amendments to these Compliance Procedures.

Section 3.2. Training.

(a) Training Programs. When appropriate, the Bond Compliance Officer and/or other employees of the Issuer under the direction of the Bond Compliance Officer will attend training programs offered by the IRS or other industry professionals regarding Tax-Advantaged Bonds that are relevant to the Issuer.

(b) Change in Bond Compliance Officer. Any time an individual acting as the Bond Compliance Officer passes the responsibilities for carrying out the provisions of these Compliance Procedures to another individual, the Issuer will ensure the incoming individual acting as Bond Compliance Officer is trained on how to implement the policies and procedures included in these Compliance Procedures to ensure the Issuer’s continued compliance with the provisions of these Compliance Procedures and all Tax Compliance Agreements for any outstanding Tax-Advantaged Bond.

ARTICLE IV
TAX-ADVANTAGED BONDS COMPLIANCE PROCEDURES

Section 4.1. Application. This Article IV applies to all of the Issuer’s outstanding Tax-Advantaged Bonds. These Tax-Advantaged Bonds are listed on Exhibit A-1.

Section 4.2. Prior to Issuance of Tax-Advantaged Bonds.

(a) Intent Resolution. The Governing Body will authorize and approve the issuance of Tax-Advantaged Bonds. Prior to or as a part of this authorizing resolution or ordinance, the Governing Body may adopt an Intent Resolution.

(b) Directions to Bond Counsel. The Bond Compliance Officer will provide a copy of these Compliance Procedures to Bond Counsel with directions for Bond Counsel to structure the documentation and procedural steps taken prior to issuing the Tax-Advantaged Bonds so that they conform to the requirements of these Compliance Procedures, except to the extent Bond Counsel determines that different procedures are required. The Bond Compliance Officer will consult with Bond Counsel so that appropriate provisions are made to fund or reimburse the Issuer’s costs and expenses incurred to implement these Compliance Procedures.

(c) Tax Compliance Agreement. Each Tax-Advantaged Bond issue will include a Tax Compliance Agreement signed by the Bond Compliance Officer or his/her designee. The Tax Compliance Agreement will (1) describe the Project Facility and the anticipated Financed Assets, (2) identify all Bond Restricted Funds and provide for arbitrage and rebate compliance, (3) for new money financings – require a Final Written Allocation, and (4) contain a form of the Annual Compliance Checklist for the Tax-Advantaged Bond issue. The Bond Compliance Officer will confer with Bond Counsel and the Issuer’s counsel regarding the meaning and scope of each representation and covenant contained in the Tax Compliance Agreement.
(d) **Preliminary Cost Allocations.** The Bond Compliance Officer in consultation with Bond Counsel, will prepare a preliminary cost allocation plan for the Project Facility. The preliminary cost allocation plan will identify the assets and expected costs for the Project Facility, and, when necessary, will break-out the portions of Costs that the Issuer expects to finance with Tax-Advantaged Bonds (the “Financed Assets”) from the portions expected to be financed from other sources.

(e) **Tax Review with Bond Counsel.** Prior to the sale of the Tax-Advantaged Bonds, the Bond Compliance Officer and Bond Counsel will review these Compliance Procedures together with the draft Tax Compliance Agreement to ensure that any tax compliance issues in the new financing are adequately addressed by these Compliance Procedures and/or the Tax Compliance Agreement. In the event Bond Counsel determines that these Compliance Procedures conflicts with, or must be supplemented to account for special issues or requirements for the Tax-Advantaged Bonds, the Bond Compliance Officer will ask Bond Counsel to include the written modifications or additions in the final Tax Compliance Agreement. The Bond Compliance Officer will request Bond Counsel to prepare a form of Annual Compliance Checklist for use in monitoring the ongoing compliance requirements for the Tax-Advantaged Bond issue.

**Section 4.3. Accounting and Recordkeeping.**

(a) **Accounting for New Money Projects.** The Bond Compliance Officer will be responsible for accounting for the investment and allocation of proceeds of the Tax-Advantaged Bonds. The Bond Compliance Officer will establish separate accounts or subaccounts to record expenditures for Costs of the Project Facility. Where appropriate, the Bond Compliance Officer may use accounts established as part of the Issuer’s financial records for this purpose. In recording Costs for the Project Facility, the Bond Compliance Officer will ensure that the accounting system will include the following information: (1) identity of person or business paid, along with any other available narrative description of the purpose for the payment, (2) date of payment, (3) amount paid, and (4) invoice number or other identifying reference.

(b) **Accounting for Refunded Bonds and Related Refunded Bond Accounts.** For Tax-Advantaged Bonds that refund prior issues, the Tax Compliance Agreement will set out special accounting and allocation procedures for the proceeds of the financing, and if necessary proceeds of the refinanced debt.

(c) **Tax-Advantaged Bond File.** The Bond Compliance Officer will be responsible for assembling and maintaining the Tax-Advantaged Bond File.

**Section 4.4. Final Allocation of Bond Proceeds.**

(a) **Bond Compliance Officer Responsible for Preparation of Final Written Allocation; Timing.** The Bond Compliance Officer is responsible for making a written allocation of proceeds to expenditures and the identification of Financed Assets. This process will be memorialized in the Final Written Allocation. For a new money financing, the Bond Compliance Officer will commence this process as of the earliest of: (1) the requisition of all Tax-Advantaged Bond proceeds from any segregated Tax-Advantaged Bond funded account; (2) the date the Project Facility has been substantially completed; or (3) four and one/half years following the issue date of the Tax-Advantaged Bonds. For Tax-Advantaged Bonds issued only to refund a prior issue of Tax-Advantaged Bonds, the Bond Compliance Officer will prepare and/or document the Final Written Allocation for the Project Facility financed by the refunded Tax-Advantaged Bonds in accordance with the advice of Bond Counsel and include it in the Tax Compliance Agreement.
(b) **Contents and Procedure.** The Bond Compliance Officer will consult the Tax Compliance Agreement and, if necessary, contact Bond Counsel to seek advice regarding any special allocation of Tax-Advantaged Bond proceeds and other money of the Issuer to the Costs of the Project Facility. If no special allocation is required or recommended, the Bond Compliance Officer will allocate Costs of the Project Facility to the proceeds of the Tax-Advantaged Bonds in accordance with the Issuer’s accounting records. Each Final Written Allocation will contain the following: (1) a reconciliation of the actual sources and uses to Costs of the Project Facility; (2) the percentage of the cost of the Project Facility financed with proceeds of the Tax-Advantaged Bonds (sale proceeds plus any investment earnings on those sale proceeds); (3) the Project Facility’s Placed in Service date; (4) the estimated economic useful life of the Project Facility; and (5) any special procedures to be followed in completing the Annual Compliance Checklist (e.g., limiting the Annual Compliance Checklist to specific areas of the Project Facility that the Final Written Allocation or the Tax Compliance Agreement treats as having been financed by Tax-Advantaged Bonds).

(c) **Finalize Annual Compliance Checklist.** As part of the preparation of the Final Written Allocation, the Bond Compliance Officer will update the draft Annual Compliance Checklist contained in the Tax Compliance Agreement. The Bond Compliance Officer will include reminders for all subsequent arbitrage rebate computations required for the Tax-Advantaged Bonds in the Annual Compliance Checklist.

(d) **Review of Final Written Allocation and Annual Compliance Checklist.** Each Final Written Allocation and Annual Compliance Checklist will be reviewed by legal counsel to the Issuer or Bond Counsel for sufficiency and compliance with the Tax Compliance Agreement and these Compliance Procedures. Following the completion of the review, the Bond Compliance Officer will execute the Final Written Allocation.

Section 4.5. **Annual Compliance Checklist.**

(a) **General.** An Annual Compliance Checklist will be completed for Tax-Advantaged Bonds by the Bond Compliance Officer each year following completion of the Final Written Allocation. Each Annual Compliance Checklist will be designed and completed for the purpose of identifying potential noncompliance with the terms of the Tax Compliance Agreement or these Compliance Procedures and obtaining documents (such as investment records, arbitrage calculations, or other documentation for the Project Facility) that are required to be incorporated in the Tax-Advantaged Bond File.

(b) **Potential Non-Compliance.** The Bond Compliance Officer will refer any responses indicating a violation of the terms of the Tax Compliance Agreement to legal counsel to the Issuer or Bond Counsel and, if recommended by counsel, will follow the procedure set out in Section 4.7 to remediate the non-compliance.

Section 4.6. **Arbitrage and Rebate Compliance.** The Bond Compliance Officer will monitor the investment of Bond Restricted Funds for Tax-Advantaged Bonds and provide investment records to the Rebate Analyst on a timely basis. The Bond Compliance Officer will follow the directions of the Rebate Analyst with respect to the preparation of and the timing of rebate or yield reduction computations.

Section 4.7. **Correcting Prior Deficiencies in Compliance.** In the event the Bond Compliance Officer determines any deficiency in compliance with a Tax Compliance Agreement for an outstanding Tax-Advantaged Bond listed on Exhibit A-1, the Bond Compliance Officer will follow the procedures described in Treasury Regulations or the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) to remediate the noncompliance. If remediation of the noncompliance requires the Issuer to submit a request under VCAP, the Bond Compliance Officer will undertake this step only after reporting the violation to the Governing Body and obtaining its approval.
ARTICLE V

CONTINUING DISCLOSURE – BONDS

Section 5.1. General. The Bond Compliance Officer acknowledges that the Issuer has entered into certain Continuing Disclosure Undertakings with respect to Tax-Advantaged Bonds and other taxable securities issued by the Issuer. This Article V applies to Continuing Disclosure Undertakings entered into by the Issuer prior to, on and after the date of these Compliance Procedures.

Section 5.2. Annual Disclosure Filings. For each issuance of Tax-Advantaged Bonds, the Bond Compliance Officer will review the Continuing Disclosure Undertaking to determine the financial information and operating data required to be included in the Annual Report to be filed by the Issuer with the MSRB on EMMA. The Bond Compliance Officer will cause the Annual Report to be filed with the MSRB on EMMA within the timeframe provided in the Continuing Disclosure Undertaking for the Tax-Advantaged Bonds.

Section 5.3. Material Event Disclosure Filings. For each outstanding issue of Tax-Advantaged Bonds, the Bond Compliance Officer will review the Continuing Disclosure Undertaking to determine the “material events” that require prompt notice to be filed with the MSRB. Generally, the occurrence of any of the events listed on Exhibit C with respect to the Tax-Advantaged Bonds represents a “material event.”

After obtaining actual knowledge of the occurrence of any event that the Bond Compliance Officer believes may constitute an event requiring disclosure, the Bond Compliance Officer will contact Bond Counsel to determine if notice of the event is required to be given to the MSRB under the applicable Continuing Disclosure Undertaking. If it is determined that notice should be provided to the MSRB or is required to be provided to the MSRB by the Continuing Disclosure Undertaking, the Bond Compliance Officer will cause the appropriate notice to be filed with the MSRB on EMMA within the applicable timeframe set forth in the Continuing Disclosure Undertaking (e.g., 10 business days after the occurrence of the event) or as otherwise advised by Bond Counsel.
CERTIFICATE

I hereby certify that the above and foregoing is a true and correct copy of the Tax and Securities Compliance Procedures adopted by the Governing Body of the City of Greensburg, Kansas Public Building Commission on October 7, 2019 as the same appears of record in my office.


____________________________________
Secretary
EXHIBIT A

LIST OF OUTSTANDING TAX-ADVANTAGED BONDS
(as of October 7, 2019)

REVENUE BONDS

<table>
<thead>
<tr>
<th>Description of Indebtedness</th>
<th>Date of Indebtedness</th>
<th>Final Maturity</th>
<th>Original Principal Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Greensburg, Kansas Public Building Commission Revenue Bonds, Series 2019</td>
<td>10/1/2019</td>
<td>9/1/2036</td>
<td>$750,000</td>
</tr>
</tbody>
</table>
EXHIBIT B

SAMPLE
ANNUAL COMPLIANCE CHECKLIST FOR TAX-ADVANTAGED BONDS

<table>
<thead>
<tr>
<th>Name of tax-advantaged bonds (&quot;Bonds&quot;) financing Financed Asset:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Issue Date of Bonds:</td>
<td></td>
</tr>
<tr>
<td>Name of Bond Compliance Officer:</td>
<td></td>
</tr>
<tr>
<td>Period covered by request (&quot;Annual Period&quot;):</td>
<td></td>
</tr>
</tbody>
</table>

Description of Project Facility
(Note: in lieu of completing the table below, the Issuer may attach a copy of the Preliminary Cost Allocation or Final Written Allocation, as may be updated from time to time)

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual Date Placed in Service</th>
<th>Estimated Useful Life</th>
<th>Actual Total Cost</th>
<th>Actual Amount Financed From Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Ownership</td>
<td>Was the entire Project Facility owned by the Issuer during the entire Annual Period?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>If answer above was &quot;No,&quot; was an Opinion of Bond Counsel obtained prior to the transfer?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>If Yes, include a copy of the Opinion in the Tax-Advantaged Bond File.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If No, contact Bond Counsel and include description of resolution in the Tax-Advantaged Bond File.</td>
<td></td>
</tr>
</tbody>
</table>

2 Leases & Other Rights to Possession
During the Annual Period, was any part of the Project Facility leased at any time pursuant to a lease or similar agreement for more than 50 days? | Yes | No |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If answer above was &quot;Yes,&quot; was an Opinion of Bond Counsel obtained prior to entering into the lease or other arrangement?</td>
</tr>
<tr>
<td></td>
<td>If Yes, include a copy of the Opinion in the Tax-Advantaged Bond File.</td>
</tr>
<tr>
<td></td>
<td>If No, contact Bond Counsel and include description of resolution in the Tax-Advantaged Bond File.</td>
</tr>
<tr>
<td>Item</td>
<td>Question</td>
</tr>
<tr>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>3 Management or Service Agreements</td>
<td>During the Annual Period, has the management of all or any part of the operations of the Financed Asset (e.g., cafeteria, gift shop, etc.) been assumed by or transferred to another entity?</td>
</tr>
<tr>
<td></td>
<td>If answer above was “Yes,” was an Opinion of Bond Counsel obtained prior to entering into the management agreement?</td>
</tr>
<tr>
<td></td>
<td>If Yes, include a copy of the Opinion in the Tax-Advantaged Bond File.</td>
</tr>
<tr>
<td></td>
<td>If No, contact Bond Counsel and include description of resolution in the Tax-Advantaged Bond File.</td>
</tr>
<tr>
<td>4 Other Use</td>
<td>Was any other agreement entered into with an individual or entity that grants special legal rights to the Financed Asset?</td>
</tr>
<tr>
<td></td>
<td>If answer above was “Yes,” was an Opinion of Bond Counsel obtained prior to entering into the agreement?</td>
</tr>
<tr>
<td></td>
<td>If Yes, include a copy of the Opinion in the Tax-Advantaged Bond File.</td>
</tr>
<tr>
<td></td>
<td>If No, contact Bond Counsel and include description of resolution in the Tax-Advantaged Bond File.</td>
</tr>
<tr>
<td>5 Arbitrage &amp; Rebate</td>
<td>Have all rebate and yield reduction calculations mandated in the Tax Compliance Agreement been prepared for the current year?</td>
</tr>
<tr>
<td></td>
<td>If No, contact Rebate Analyst and incorporate report or include description of resolution in the Tax-Advantaged Bond File.</td>
</tr>
</tbody>
</table>

**Bond Compliance Officer:**

________________________________________

**Date Completed:**

________________________________________
EXHIBIT C

MATERIAL EVENTS

(1) principal and interest payment delinquencies;
(2) non-payment related defaults, if material;
(3) unscheduled draws on debt service reserves reflecting financial difficulties;
(4) unscheduled draws on credit enhancements reflecting financial difficulties;
(5) substitution of credit or liquidity providers, or their failure to perform;
(6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
(7) modifications to rights of bondholders, if material;
(8) bond calls, if material, and tender offers;
(9) defeasances;
(10) release, substitution or sale of property securing repayment of the Bonds, if material;
(11) rating changes;
(12) bankruptcy, insolvency, receivership or similar event of the obligated person;
(13) the consummation of a merger, consolidation, or acquisition involving the obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
(14) appointment of a successor or additional paying agent or trustee or the change of name of the paying agent or trustee, if material;
(15) incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and
(16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.
EXEMPLARY OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
CITY OF GREENSBURG, KANSAS PUBLIC BUILDING COMMISSION
HELD ON OCTOBER 7, 2019

The governing body met in regular session at the usual meeting place of the City Council of the City of Greensburg, Kansas at 7:00 p.m. The following members being present and participating, to-wit:

Absent:

The President declared that a quorum was present and called the meeting to order.

* * * * * * * * * * * * * *

(Other Proceedings)

Thereupon, there was presented a Resolution entitled:

A RESOLUTION PROVIDING FOR THE ADOPTION OF TAX AND SECURITIES COMPLIANCE PROCEDURES RELATING TO OBLIGATIONS ISSUED AND TO BE ISSUED BY CITY OF GREENSBURG, KANSAS PUBLIC BUILDING COMMISSION.

Thereupon, Member ___________ moved that said Resolution be adopted. The motion was seconded by Member ___________. Said Resolution was duly read and considered, and upon being put, the motion for the adoption of said Resolution was carried by the vote of the governing body, the vote being as follows:

Aye: ____________________________________________________________.

Nay: ____________________________________________________________.

Thereupon, the President declared said Resolution duly adopted and the Resolution was then duly numbered Resolution No. PBC2019-03 and was signed by the President and attested by the Secretary.

* * * * * * * * * * * * * *

(Other Proceedings)

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]
CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the governing body of the City of Greensburg, Kansas Public Building Commission held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)

__________________________
Secretary
RESOLUTION NO. PBC2019-03

A RESOLUTION PROVIDING FOR THE ADOPTION OF TAX AND SECURITIES COMPLIANCE PROCEDURES RELATING TO OBLIGATIONS ISSUED AND TO BE ISSUED BY THE CITY OF GREENSBURG, KANSAS PUBLIC BUILDING COMMISSION.

WHEREAS, the City of Greensburg, Kansas Public Building Commission, Kansas (the “Issuer”) is a political subdivision, duly created, organized and existing under the Constitution and laws of the State of Kansas (the “State”); and

WHEREAS, the Issuer is authorized, pursuant to the Constitution and statutes of the State to issue bonds, notes, leases, certificates and other instruments that evidence indebtedness (collectively, the “Obligations”) to finance certain improvements, projects and programs of the Issuer (collectively, the “Project Facilities”) and on behalf of certain non-governmental private businesses (“Conduit Borrowers”); and

WHEREAS, the Issuer has heretofore issued certain Obligations and anticipates future issuances of additional Obligations by the Issuer or another governmental entity on behalf of the Issuer, the interest on which is intended to be excluded from gross income for federal income tax purposes or which is subsidized by the federal government (e.g. build America bonds) (the “Tax-Advantaged Obligations”); and

WHEREAS, the Internal Revenue Code of 1986, as amended and regulations promulgated thereunder (collectively, the “Code”), impose ongoing requirements related to the investment, use and expenditure of proceeds of Tax-Advantaged Obligations and related funds and restrictions on use of the Project Facilities financed by such Tax-Advantaged Obligations and separate restrictions on facilities financed on behalf of Conduit Borrowers by such Tax-Advantaged Obligations; and

WHEREAS, pursuant to rules promulgated by the Securities and Exchange Commission (the “SEC”), the Issuer has entered into or anticipates entering into continuing disclosure undertakings to provide for the submission of annual reports and notices of certain material events relating to the Tax-Advantaged Obligations for Project Facilities; and

WHEREAS, the Issuer is committed to full compliance with all such requirements with respect to the Tax-Advantaged Obligations.

THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF CITY OF GREENSBURG, KANSAS PUBLIC BUILDING COMMISSION:

Section 1. Compliance Procedures. In order to comply with the requirements of the Code and directives of the Internal Revenue Service and SEC and to improve tax compliance and documentation, the governing body of the Issuer hereby adopts the Tax and Securities Compliance Procedures, dated as October 7, 2019 (the “Compliance Procedures”).

Section 2. Permanent Record. A copy of the Compliance Procedures shall be placed in the permanent records of the Issuer and shall be available for public inspection during regular business hours of the Issuer.
Section 3. **Effective Date.** This Resolution shall take effect and be in full force from and after its adoption by the governing body of the Issuer.

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]
ADOPTED AND APPROVED by the governing body of the City of Greensburg, Kansas Public Building Commission, on October 7, 2019.

(Seal)

ATTEST:

__________________________
President

__________________________
Secretary

CERTIFICATE

I hereby certify that the above and foregoing is a true and correct copy of Resolution No. PBC2019-03 of the City of Greensburg, Kansas Public Building Commission adopted by the governing body on October 7, 2019 as the same appears of record in my office.


__________________________
Secretary
September 16, 2019

Mayor and City Council
City of Greensburg, Kansas
300 S. Main
Greensburg, KS 67054

We are pleased to confirm our understanding of the services we are to provide the City of Greensburg, Kansas, a Municipal Financial Reporting Entity, for the year ended December 31, 2019. We will audit the financial statement as of and for the year ended December 31, 2019.

We have been engaged to report on the regulatory-required supplementary information (RRSI) that accompanies the City's financial statement. We will subject the following RRSI to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statement as a whole:

1. Schedule 1, Summary of Regulatory Basis Expenditures – Actual and Budget
2. Schedule 2, Schedules of Regulatory Basis Receipts and Expenditures
3. Schedule 3, Schedule of Regulatory Basis Receipts and Disbursements – Agency Funds
4. Schedule 4, Schedule of Regulatory Basis Receipts and Expenditures – Related Municipal Entity

Audit Objective

The objective of our audit is the expression of an opinion as to whether your financial statement is fairly presented, in all material respects, in conformity with the Kansas Municipal Audit and Accounting Guide (KMAAG) and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which is a regulatory basis of accounting, the practices of which differ from accounting principles generally accepted in the United States of America (GAAP) and to report on the fairness of the RRSI referred to in the second paragraph when considered in relation to the financial statement as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the KMAAG, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statement is other than unqualified (unmodified), we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the financial statement and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statement and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statement of the respective Summary Statement of Receipts, Expenditures and Unencumbered Cash of the City of Greensburg, Kansas in conformity with the KMAAG and the practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which is a regulatory basis of accounting, the practices of which differ from GAAP.
Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

You are responsible for the preparation of the RRSI in conformity with the KMAAAG and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which is a regulatory basis of accounting, the practices of which differ from GAAP. You agree to include our report on the RRSI in any document that contains and indicates that we have reported on the RRSI. You also agree to include the audited financial statement with any presentation of the RRSI that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the RRSI in accordance with the KMAAAG; (2) that you believe the RRSI, including its form and content, is fairly presented in accordance with the KMAAAG; (3) that the methods or measurement of presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RRSI.

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

Management understands and acknowledges the following with regards to the financial statement:

- The purpose for using the KMAAAG regulatory basis framework is to comply with the statutory provisions applicable to the entity for preparation of the financial statement on a basis of accounting other than GAAP;
- The financial statement is intended for general use;
- Management has taken appropriate steps to determine that the KMAAAG regulatory basis framework is acceptable in the circumstances for meeting its annual financial statement reporting needs;
- Informative disclosures will be included in the financial statement that are appropriate to the KMAAAG regulatory basis framework, including:
  - A description of the KMAAAG regulatory basis framework, including a summary of significant accounting policies, and how the framework differs from GAAP.
  - Informative disclosures similar to those required by GAAP for items contained in the financial statement that are the same as, or similar to, those in financial statements prepared in accordance with GAAP; and
  - Any additional disclosures beyond those specifically required by the KMAAAG regulatory basis framework that may be considered necessary to achieve fair presentation of the financial statement.
- Management has chosen to include the financial information of the following related municipal entity in its financial statement:
  - Greensburg Housing Authority

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.
Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as an auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors. We have advised you of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statement (including misappropriation of cash or other assets).

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorney(s) as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statement and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statement and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

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

Other Services

We will also prepare the financial statement of the City of Greensburg, Kansas in conformity with KMAAG based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Auditor's Responsibility

We will also be responsible for the following with regard to the audit of the financial statement:

- For complying with all auditing standards generally accepted in the United States of America as relevant to and adapted to the circumstances of the audit of the financial statement;
- For evaluating whether the financial statement is suitably titled, adequately refers to or describes the KMAAG regulatory basis framework, includes a summary of significant accounting policies, adequately describes how the KMAAG regulatory basis framework differs from GAAP in qualitative terms, and includes the appropriate informative disclosures as described in Management's Responsibilities above;
- For evaluating whether the financial statement achieves fair presentation with regard to the KMAAG regulatory basis framework and forming the appropriate opinion on the financial statement taken as a whole; and
- Because the financial statement is intended for general use, we are responsible for expressing an opinion as to the fair presentation of the financial statement in accordance with GAAP, in addition to expressing an opinion about whether the financial statement is prepared in accordance with the KMAAG regulatory basis framework.
Engagement Administration, Fees, and Other

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

We will also assist you in the preparation of the annual budget for 2021.

We will begin our audit on a mutually agreed-upon date. James W. Kennedy is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus expenses, except that we agree that our gross fee will not exceed $15,900 plus expenses for the year ended December 31, 2019. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The fee for the following will be at our standard hourly rates:

- Audit of the Greensburg Housing Authority
- Preparation of the 2021 budget
- Audit of Federal Financial Assistance in accordance with Government Audit Standards, if required, which will require a separate engagement letter
- Other work outside of the scope of the audit

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

Very truly yours,

Kennedy McKee & Company LLP

James W. Kennedy
Partner

RESPONSE:

This letter correctly sets forth the understanding of the City of Greensburg, Kansas.

By: __________________________________________

Title: __________________________________________

Date: __________________________________________
City of Greensburg/Kiowa County Sheriff’s Department
Memorandum of Understanding
October 7, 2019

Both parties shall (Sheriff, City Administrator, Chief of Police, and officers):
- Communicate regularly and effectively between departments of activities pertinent to department operations.

City of Greensburg Police Department shall:
- Enforce all federal, state and local laws and ordinances
- Regularly communicate activities with the Kiowa County Sheriff Department
- Radio in to Sheriff’s Office dispatch when in and out of service
- Assist the Kiowa County Sheriff Department, EMS and Fire Department

Kiowa County Sheriff Department shall:
- Enforce all federal and state laws
- Provide all dispatch and communication services for the City of Greensburg Police Department
- Assist the Greensburg Police Department and provide back up as necessary
- Regularly communicate activities within the City of Greensburg to the Greensburg Police Department
### Third Quarter Financials - 2019

<table>
<thead>
<tr>
<th>Fund</th>
<th>2018 Budget</th>
<th>2018 Q3</th>
<th>2019 Budget</th>
<th>2019 Q3</th>
<th>Percent Expended</th>
<th>Revenues</th>
<th>Cash Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin</td>
<td>$311,490</td>
<td>$181,181</td>
<td>$398,240</td>
<td>$175,127</td>
<td>58%</td>
<td>44%</td>
<td>$669,015</td>
</tr>
<tr>
<td>Police</td>
<td>$73,985</td>
<td>$47,000</td>
<td>$73,060</td>
<td>$44,359</td>
<td>64%</td>
<td>61%</td>
<td>$158,801</td>
</tr>
<tr>
<td>Fire</td>
<td>$20,000</td>
<td>$6,939</td>
<td>$20,000</td>
<td>$8,045</td>
<td>35%</td>
<td>40%</td>
<td>$65,123</td>
</tr>
<tr>
<td>Streets</td>
<td>$227,240</td>
<td>$150,440</td>
<td>$229,275</td>
<td>$155,722</td>
<td>66%</td>
<td>68%</td>
<td>$203,554</td>
</tr>
<tr>
<td>Parks</td>
<td>$17,475</td>
<td>$13,010</td>
<td>$17,725</td>
<td>$10,470</td>
<td>74%</td>
<td>59%</td>
<td>$187,825</td>
</tr>
<tr>
<td>Court</td>
<td>$15,000</td>
<td>$760</td>
<td>$15,000</td>
<td>$6,050</td>
<td>5%</td>
<td>40%</td>
<td>$164,977</td>
</tr>
<tr>
<td>Pool</td>
<td>$80,100</td>
<td>$64,155</td>
<td>$79,300</td>
<td>$63,976</td>
<td>80%</td>
<td>81%</td>
<td>$135,775</td>
</tr>
<tr>
<td>Airport</td>
<td>$3,000</td>
<td>$0</td>
<td>$4,000</td>
<td>$5,557</td>
<td>0%</td>
<td>139%</td>
<td>$125,000</td>
</tr>
<tr>
<td>Ind Park</td>
<td>$2,000</td>
<td>$0</td>
<td>$27,500</td>
<td>$0</td>
<td>0%</td>
<td>0%</td>
<td>$0</td>
</tr>
<tr>
<td>Transfers</td>
<td>$40,000</td>
<td>$30,000</td>
<td>$40,000</td>
<td>$30,000</td>
<td>75%</td>
<td>75%</td>
<td>$285,227</td>
</tr>
<tr>
<td>GF Total</td>
<td>$790,290</td>
<td>$494,185</td>
<td>$904,100</td>
<td>$499,305</td>
<td>63%</td>
<td>55%</td>
<td>$203,554</td>
</tr>
<tr>
<td>Sp Highway</td>
<td>$183,606</td>
<td>$0</td>
<td>$106,564</td>
<td>$5,130</td>
<td>0%</td>
<td>5%</td>
<td>$180,365</td>
</tr>
<tr>
<td>Big Well</td>
<td>$238,597</td>
<td>$151,208</td>
<td>$251,747</td>
<td>$251,187</td>
<td>63%</td>
<td>100%</td>
<td>$190,699</td>
</tr>
<tr>
<td>Fire Equip</td>
<td>$69,511</td>
<td>$0</td>
<td>$77,011</td>
<td>$0</td>
<td>0%</td>
<td>0%</td>
<td>$63,953</td>
</tr>
<tr>
<td>Guest Tax</td>
<td>$94,378</td>
<td>$55,660</td>
<td>$88,050</td>
<td>$36,538</td>
<td>59%</td>
<td>41%</td>
<td>$135,775</td>
</tr>
<tr>
<td>CIP</td>
<td>$303,979</td>
<td>$67,882</td>
<td>$283,979</td>
<td>$0</td>
<td>22%</td>
<td>0%</td>
<td>$203,554</td>
</tr>
<tr>
<td>Incubator</td>
<td>$47,000</td>
<td>$17,530</td>
<td>$48,500</td>
<td>$19,729</td>
<td>37%</td>
<td>41%</td>
<td>$121,131</td>
</tr>
<tr>
<td>Parks Alc</td>
<td>$7,356</td>
<td>$0</td>
<td>$14,055</td>
<td>$0</td>
<td>0%</td>
<td>0%</td>
<td>$9,705</td>
</tr>
<tr>
<td>Electric</td>
<td>$1,761,980</td>
<td>$1,293,738</td>
<td>$1,806,880</td>
<td>$1,245,294</td>
<td>73%</td>
<td>69%</td>
<td>$705,090</td>
</tr>
<tr>
<td>Elec Res</td>
<td>N/A</td>
<td>$0</td>
<td>N/A</td>
<td>$0</td>
<td>0%</td>
<td>0%</td>
<td>$225,000</td>
</tr>
<tr>
<td>Water</td>
<td>$262,231</td>
<td>$175,529</td>
<td>$279,731</td>
<td>$191,619</td>
<td>67%</td>
<td>69%</td>
<td>$247,733</td>
</tr>
<tr>
<td>Water Res</td>
<td>N/A</td>
<td>$0</td>
<td>N/A</td>
<td>$0</td>
<td>0%</td>
<td>0%</td>
<td>$44,327</td>
</tr>
<tr>
<td>Sewer</td>
<td>$88,900</td>
<td>$56,112</td>
<td>$97,450</td>
<td>$61,672</td>
<td>63%</td>
<td>63%</td>
<td>$58,053</td>
</tr>
<tr>
<td>Sewer Res</td>
<td>N/A</td>
<td>$0</td>
<td>N/A</td>
<td>$0</td>
<td>0%</td>
<td>0%</td>
<td>$54,442</td>
</tr>
<tr>
<td>Trash</td>
<td>$125,000</td>
<td>$74,484</td>
<td>$135,000</td>
<td>$80,226</td>
<td>60%</td>
<td>59%</td>
<td>$167,048</td>
</tr>
</tbody>
</table>

* RED = Expenditures higher in 2019 than 2018

** GREEN = Revenues/fund balance higher in 2019 than 2018