The City of Towanda

City Council Regular Meeting Agenda

Wednesday, August 12, 2026, 7:00 PM, City Hall, 110 S 3rd, Towanda, KS

Regular Council Meeting

1. **Call To Order**

2. **Roll Call**

3. **Adopt Agenda**

4. **Consent Agenda –** *Consent agenda items will be acted on by one motion unless a majority of the City Council votes to remove an item for discussion and separate action.*
   - **A. July 2026 Reports**
     - i. **Minutes**
       1. July 8, 2026 Council Meeting
       2. July 15, 2026 Council Meeting
       3. July 24, 2026 Council Meeting
     - ii. **TREASURERS' Information Reports**

       June
       1. Statement of Activities
       2. Fund Balance Report
       3. Budget Execution Report
       4. Water Loss Report

       July
       1. Statement of Activities
       2. Fund Balance Report
       3. Budget Execution Report
       4. Water Loss Report
     - iii. **Claims**
       1. Claims Reports and Statements
          - a. Appropriations Ordinance 06-2026 (final)
          - b. Appropriations Ordinance 07-2026 (draft)
     - iv. **Staff/Department Information Reports**
       1. Sheriff's Office Report
       2. Court Clerk's Report
       3. Planning and Zoning
       4. Code Compliance Report
       5. Towanda Maintenance Department
       6. Towanda Public Library Report

Council Packet

5. **Public Comment Time**

6. **Presentations and Guest Speakers**

A. 2025 Audit Presentation

7. **Old Business**
    A. SRF Water Loan Preliminary Award
    B. 309 Main Street Updates & Continuation of Tabled Dilapidation Hearing

8. **New Business**
    A. Standard Traffic Ordinance Updates
    B. Uniform Public Offense Code Updates
    C. Ordinance regarding Cereal Malt Beverage Sales
    D. Job Descriptions for Hiring
    E. Council Priorities
    F. Contract for Support

9. **Other Business & Announcements**

10. **Executive Session**
    A. Discussions concerning security matters

11. **Adjourn**

* **"Discussion"** = No expectation of a final decision. The Council cannot discuss City issues as a group outside of a public meeting without violating the Kansas Open Meeting Act.

The City of Towanda

Public Meeting Information & Public Participation Policy

INTRODUCTION

Under the Kansas Open Meetings Act (KOMA), the public has the right to observe the meetings of the Towanda City Council unless the City Council has recessed into a lawfully conducted executive session. The KOMA does not require public comment; the opportunity is provided at the City Council's discretion, except as required by State law or City ordinance in specific circumstances. This policy outlines the various circumstances under which the City Council meets and elaborates on the City Council's Rules of Procedure by addressing the rules regarding the time, place, and manner of public participation in the City Council meetings from the standpoint of the participating member of the public. This policy is intended to strike a lawful balance between First Amendment protections and the substantial public interests of (1) assuring that meetings of the City Council can occur in an efficient, orderly, and safe manner and (2) promoting productive public discourse regarding the governance and administration of the City while maintaining decorum in an environment free from interference, distraction, or intimidation, whether real or perceived, by any person present in the meeting room toward the Council or members of the public.

SUBMISSION OF WRITTEN INFORMATION

Written information may be submitted to the City Clerk before noon on Thursday prior to a City Council meeting for distribution to Council and key staff members or may be presented during the meeting upon recognition by the Mayor as a speaker in the manner described below. Ten (10) copies should be provided to ensure that all applicable parties are able to receive and review the information provided.

FORMS OF COMMUNICATION OR EXPRESSION NOT ALLOWED IN THE MEETING ROOM

To assure fulfillment of the substantial public interests outlined above, no member of the public attending the City Commission meeting shall in the meeting room engage in the following forms of communication or expression found by the City Council to be in conflict with the substantial public interests outlined above and, therefore, not allowed in the meeting room (the “disallowed conduct”):

Before, during, or after the meeting:

(1) Possessing, placing, or displaying a sign, placard, flag, or banner, regardless of its size, the material of which it is made, or its written, graphic, or symbolic content;

During the meeting:

(2) Audibly speaking, or making any sound or noise other than while speaking as a speaker recognized by the mayor;

(3) Applauding, whistling, cheering, clapping, or otherwise expressing agreement with a speaker recognized by the mayor;

(4) Booing, jeering, taunting, ridiculing, mocking or otherwise expressing disagreement with a speaker recognized by the mayor;

(5) Inaudibly mouthing or gesturing messages deemed to be distracting to other persons in the meeting room;

(6) Making available or distributing written materials to those in attendance.

Persons attending a City Commission meeting must turn off or set on vibrate all cellular telephones. Any person exhibiting any form of the disallowed conduct will first be warned by the Mayor to cease. If the person continues the disallowed conduct, the Mayor may ask the person to leave the meeting room. If the person does not promptly leave the meeting room, the Mayor may direct that the person be escorted from the meeting room.

AGENDA ITEMS

CONSENT AGENDA

The Consent Agenda assembles routine action items for collective approval in the interest of efficiency of the meeting. Any item may be removed from the Consent Agenda for separate consideration either (a) at the request of a Council Member or City staff, or (b) by a majority vote of the City Council upon request by a Towanda resident directed to City staff or to a Council Member prior to the start of the meeting without discussion.

PRESENTATIONS AND GUEST SPEAKERS

Presentations and Guest Speakers Time is an opportunity for organizations or citizens to make special presentations before the City Council. Such are scheduled in advance of the meeting by calling the City Clerk Andy Newbrey at (316) 536-2243 by 5:00 pm the Thursday preceding the meeting. Presentations are limited to ten minutes. Any presentation is for information purposes only; no action will be taken.

PUBLIC HEARINGS AND REGULAR AGENDA ITEMS

Following the introduction of any public hearing or regular agenda item, consideration of the item will ordinarily begin with a staff report, followed by Council Member questions of staff. If the matter involves an applicant, the applicant or the applicant’s representative will be given the opportunity to address the City Council.

In the case of a public hearing, the public hearing shall be conducted in the manner required by State law or Towanda ordinance, and any person entitled to address the City Council shall be provided that opportunity, regardless of his or her viewpoint on the matter, subject to the allowed time period.

In the case of a regular agenda item, subject to the discretion of the City Council, any interested persons wishing to address the City Council regarding the subject of the agenda item, regardless of his or her viewpoint on the matter, may be given the opportunity to do so, subject to the allowed time period.

In the case of either a public hearing or regular agenda item, those allowed to address the City Council may do so by, in turn, approaching the podium to be recognized by the mayor.

- Upon recognition by the Mayor, the speaker must indicate his or her name and city of residence and may address the subject of the agenda item for no longer than the allowed time period which is typically three (3) minutes but may be altered and announced by the Mayor based upon the number of persons expected to speak during the public hearing or regular agenda item.

- While addressing the City Council, the speaker may request permission from the Mayor to distribute any written information regarding the subject of the agenda item to City Council Members, the City Administrator/City Clerk.
- The speaker should avoid repeating what has already been said and should feel free to simply state whether he or she is or is not in support of the matter being discussed.
- A speaker should not expect to engage in two-way dialogue with the City Council.
- A speaker should provide his or her comments for Council consideration at their discretion.

PUBLIC COMMENT TIME

Public Comment Time provides an opportunity for Towanda citizens to address the City Council on a topic that is not on the meeting agenda.

After the Mayor announces the Public Comment Time:

- Any citizen wishing to address the City Council should, in turn, approach the podium to be recognized by the Mayor.
- There are no residency requirements.
- Upon recognition by the Mayor, the speaker must indicate his or her name and city of residence and may address the City Council for no longer than the allowed time period which is typically three (3) minutes but may be altered and announced by the Mayor based upon the number of persons expected to speak during the Public Comment Time.
- While addressing the City Council, the speaker may request permission from the Mayor to distribute any written information to Council Members, the City Manager, and the City Clerk.
- The City Council is not expected to take immediate action in response to the presentation.
- At the discretion of the City Council, subjects introduced under Public Comment Time may be referred to City staff for follow-up or may become an agenda item for a future meeting.
- A speaker should not expect to engage in two-way dialogue with the City Council.
- A speaker should provide his or her comments for Council consideration at their discretion.
    - Comments or questions will be directed **only** to the City Council.
- Debate or arguments between parties in the audience is not allowed.
- Comments on personnel matters and matters pending in court are not permitted.

In order for the Council to have an opportunity to review comments in advance of the meeting, please email your comments or questions to administrator@cityoftowanda.com by 5:00 p.m. the Tuesday prior to the Wednesday meetings.

EXECUTIVE SESSION

The Kansas Open Meetings Act allows the City Council to recess into an executive session based upon certain justifications outlined in the act. The City Council may recess into executive session based upon a motion that includes (1) a statement describing the subjects to be discussed during the executive session, (2) the statutory justification for the executive session, and (3) the time and place at which the open meeting shall resume. Executive sessions are closed to the public, however, once the executive session has concluded, members of the public may return to the meeting room.

AGENDA INFORMATION

Copies of the agenda are available on the Friday afternoon preceding the regular meetings. Items for the agenda should be submitted to the Towanda City Clerk's office prior to noon on the Thursday preceding a regularly scheduled Wednesday meeting. Information regarding the agenda may be obtained from City Hall, 110 S. 3rd, Towanda, KS, or by visiting our website at: www.cityoftowanda.com/agendas-minutes

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OTHER ITEMS

STUDY/WORKSHOP SESSION

The City Council may meet in study session on topics determined by the City Administrator or the City Council on a specific date and time. As the name suggests, the study/workshop session is intended to provide a less formal opportunity for the City Council to study, discuss, and provide direction to City staff regarding the subject under study. Study sessions are open to the public; however, the extent of public participation is subject to the discretion of the City Council based upon available time during the study session and the need for public input in order to accomplish the objectives of the City Council in studying the subject of the study session.

SPECIAL LIMITED PUBLIC FORUM

A special limited public forum may be called by the City Council for the purposes of

(a) conducting public discussion and

(b) seeking public comment and/or the submission of written information regarding a particular subject matter.

A special limited public forum may be convened in the City Council's regular meeting room or at an alternative, publicly accessible site suitable for the anticipated number of participants in the forum.

At the appointed time on the agenda, any persons wishing to address the City Council regarding the subject of the special limited public forum, regardless of their viewpoint on the matter, may do so by, in turn, approaching the podium or microphone to be recognized by the Mayor.

- Upon recognition by the Mayor, the speaker must indicate his or her name and city of residence and may address the subject of the special limited public forum for no longer than the allowed time period determined and announced by the mayor based upon the number of persons expected to speak during the forum.
- While addressing the City Council, the speaker may request permission from the Mayor to distribute any written information regarding the subject of the special limited public forum to the City Council, the City Administrator, and the City Clerk.

Consent Agenda

The City of Towanda

City Council Regular Meeting Minutes

Wednesday, July 8, 2026, 7:00 PM, City Hall, 110 S 3rd, Towanda, KS

Regular Council Meeting

1. **CALL TO ORDER**

   The meeting was called to order at 7 p.m. by Mayor Mike Hayes.

2. **ROLL CALL**

Governing Body

Present	Not Present	
☒	☐	Mayor – Mike Hayes
☒	☐	Council President – Jennifer Watkins
☒	☐	Council Member – Kit Williams
☐	☒	Council Member – Drew Shaults
☒	☐	Council Member – Chris Hunt
☒	☐	Council Member – Angel Ramsey

Staff

Present	Not Present	
☒	☐	City Administrator – Sarah Gooding
☒	☐	City Attorney – Rob Lane
☒	☐	Planning/Zoning Administrator -Lisa Long
☒	☐	Deputy City Clerk – Cami Jones
☐	☐	

3. **ADOPT AGENDA**

   Angel Ramsey made a motion to adopt the agenda, seconded by Kit Williams. Motion carried 4-0.

4. **CONSENT AGENDA – REPORTS –** *Consent agenda items will be acted on by one motion unless a majority of the City Council votes to remove an item for discussion and separate action.*

   A. **JUNE 2026 REPORTS**

      i. **Minutes**

         1. June 10, 2026 Council Meeting

      ii. **STAFF/DEPARTMENT INFORMATION REPORTS**

         1. Sheriff's Office Report
         2. Court Clerk's Report
         3. Planning and Zoning
         4. Towanda Maintenance Department
         5. Towanda Public Library Report

   Chris Hunt made a motion to approve the consent agenda, seconded by Kit Williams. Motion carried 4-0.

5. **PUBLIC COMMENT TIME**

   No comments.

6. **PRESENTATIONS AND GUEST SPEAKERS**

   A. Deputy Hall shared an idea for a community resource box to be placed in front of City Hall and received strong support from Council.

Chris Hunt made a motion to place the box on City property, seconded by Angel Ramsey. The motion carried 4-0.

B. Council Member Kit Williams shared an incident from July 4 in which a floating parachute firework landed on his roof while still on fire. He expressed that while these are legal in the state, he does not think they should be allowed in the City because it is impossible to track where a firework came from and the open flame is dangerous. Mayor Mike Hayes clarified that Kit is requesting a review of local fireworks ordinances. Chris Hunt said he has an argument against that, because this is no different than other fireworks that may go airborne. Mike Hayes said he doesn't want to make a decision on a knee-jerk reaction, and Council members agreed that a review before next July 4 is appropriate. Kit also agreed to research how other communities handle fireworks.

7. OLD BUSINESS

A. Property at 309 Main Street

i. **Updates:** Planning and Zoning Administrator Lisa Long Hamilton shared that the front has been braced and the property has passed all inspections. The supports have been removed and the building inspector has declared that it appears stable.

ii. Dilapidated Structure Hearing: Lisa shared that this evening is the scheduled dilapidated structure hearing, which will determine whether or not to allow the grant process to proceed. City Administrator Sarah Gooding advised that next steps are to conduct the hearing and then to review grant updates.

Mayor Mike Hayes opened the hearing in the matter of dilapidation of the property of Perry Jones, 309 Main. He said the commercial structure is set for review this evening. During the public hearing, findings from the owner will be discussed before the governing body makes a decision.

Perry Jones said everything is structurally in place and concrete is supposed to be poured Friday. Council asked several questions about the status to try to better understand whether the construction is complete.

Discussion also addressed the grant process, following both City staff and grant administrator vacations. Council members asked if Jones has contractors lined up to bid on the project, and whether Roberto Baeza, who has served as contractor to date, would be allowed to bid. Gooding said her understanding of conflict of interest in this type of project may not allow this, given the familiarity.

Gooding said staff had wires crossed on who was taking on which parts of the project, and staff dropped the ball. She said staff will review tomorrow and will catch up with the South Central Kansas Economic Development District grant administrator.

Gooding also said she was concerned about what would happen if the building did not have a business in operation within a year of construction, so she reached out to the Kansas Department of Commerce for clarity on the City's repayment obligation. She read the answer she received and confirmed the City would be the grantee in contract with the state, and if grant repayment is required it would be the City's responsibility to repay the state. The City could seek reimbursement from the building owner but ultimately would carry the responsibility.

Based on this information, Council members asked Jones where he is as far as finding a tenant. Jones said it is too early at the moment to identify businesses, but the plan is to build to suit. Council members expressed concerns about Jones' ability to line up tenants, given that his other Towanda buildings remain vacant.
Mayor Mike Hayes asked about whether Jones collected insurance money on the damaged building, and he also asked if Jones had a plan on how he would repay debt to the City if the project fails. Hayes asked Jones if he had funds he would be willing to escrow, and Jones said he did. City Attorney Rob Lane said he would need to check within the grant to see if Jones could escrow funds. Jones said he doesn't want to, but if it is what the grant needs he could.
Following additional discussion, Long Hamilton noted that Council now has her officer's report and the building is stabilized, which could provide the City time to consider next steps. Lane also provided guidance that even if Council approves the resolution tonight Council would need to commission professional demo plans and then solicit bids for those plans, which likely means several more months before demo would occur.
Council also requested verification that the structure safe and stable.

Chris Hunt made a motion to table the continuation of the dilapidation hearing to August, seconded by Jennifer Watkins. Motion carried 4-0.

Chris Hunt made a motion to authorize the City Administrator to reach out to JEO regarding demo plan estimates and to request an assessment of current status by next week. The motion was seconded by Angel Ramsey and carried 4-0.

8. NEW BUSINESS

A. Zoning Exemption – Flag Signage

City Code requires the obtaining of approval of City Council prior to placing anything into or upon city property (easements, sidewalks, etc.) and does not permit placement of temporary signage without first obtaining the approval of the governing body. H2O Church desires to use a feather flag to advertise when their popular snow cones are available.

Chris Hunt made a motion to allow a feather flag in front of H2O Church on city property near the utility pole/sidewalk area to advertise the snow cone stand. The motion was seconded by Kit Williams and carried 4-0.

B. Employee Handbook Updates

In April, Council approved significant changes and updates to the Employee Handbook, which provides guidance and guardrails that govern how employees perform their roles.

Any time there is a significant update, it can be expected that certain elements will require additional refining, and updates proposed today are intended to clarify areas where questions have emerged.

Key proposed updates include:

- Clarification to the Attendance & Leave policy stating that employees are expected to work their agreed-upon schedules or use leave for time missed and clarifying that any flexing of hours must be subject to supervisor pre-approval.
    - Additional clarification allows employees to use leave in units of one-quarter hour, rather than full or half hours.
- Designating standard City work hours for City Hall and for Public Works/Field employees. This sets a default/baseline from which to evaluate Alternative Work Schedule proposals.
- Addition of a policy regarding Uniforms and Dress Code, that clarifies City Hall dress code expectations, Public Works uniform expectations, provision of protective gear for Public Works staff, and clarification of the City's annual allowance for work boots.
- Clarification of Sexual and Workplace Harassment Policy, to designate the Mayor as the point of contact for harassment complaints involving the City Administrator or Council.

Brief discussion occurred about the necessity and logistics of using leave in quarter-hour increments, but no modifications were proposed.

Angel Ramsey made a motion to adopt the Handbook Resolution 2026-10 as proposed. The motion was seconded by Kit Williams and carried 4-0.

C. Council Priorities

City Administrator Sarah Gooding reviewed the many priority areas that are emerging as she settles into her role, and asked Council for input on which priorities they would like to see emerge as key for the remainder of 2026.

Council members advised that Gooding likely has a sense of which priorities should be most important, and she replied that some of her top priorities would include budget, risk management, and other efforts that would build a foundation for other efforts.

Gooding was tasked with outlining her priority list and bringing it back to Council the following month.

9. Other Business & Announcements

A. Mayor Mike Hayes recommended appointing Cindy Cowell to the Library Board.

Jennifer Watkins made a motion to appoint Cindy Cowell to the Library Board, seconded by Angel Ramsey. The motion carried 4-0.

B. Council members announced a special meeting at 7 p.m. Wednesday, July 15.

10. Executive Session

A. Non-Elected Personnel

Jennifer Watkins made a motion that the board recess into executive session for 10 minutes to discuss Personnel matters of non-elected personnel pursuant to the justification listed in K.S. A. 75-4319(b)1. Attendence will include the Mayor, City Council, City Attorney, and City Administrator. The open meeting will resume in the

Towanda City Hall Council Room at 8:40 p.m. The motion was seconded by Angel Ramsey and carried 4-0.

Jennifer Watkins made a motion that the board recess into executive session for 15 minutes to discuss Personnel matters of non-elected personnel pursuant to the justification listed in K.S. A. 75-4319(b)1. Attendence will include the Mayor, City Council, and City Attorney. The open meeting will resume in the Towanda City Hall Council Room at 8:55 p.m. The motion was seconded by Kit Williams and carried 4-0.

Chris Hunt made a motion that the board extend its executive session for 15 minutes to discuss Personnel matters of non-elected personnel pursuant to the justification listed in K.S. A. 75-4319(b)1. Attendence will include the Mayor, City Council and City Attorney. The open meeting will resume in the Towanda City Hall Council Room at 9:10 p.m. The motion was seconded by Angel Ramsey and carried 4-0.

Jennifer Watkins made a motion that the board recess into executive session for 10 minutes to discuss Personnel matters of non-elected personnel pursuant to the justification listed in K.S. A. 75-4319(b)1. Attendence will include the Mayor, City Council, City Attorney, and City Administrator. The open meeting will resume in the Towanda City Hall Council Room at 9:25 p.m. The motion was seconded by Kit Williams and carried 4-0.

Chris Hunt made a motion that the board recess into executive session for 10 minutes to discuss Personnel matters of non-elected personnel pursuant to the justification listed in K.S. A. 75-4319(b)1. Attendence will include the Mayor, City Council, City Attorney, and City Administrator. The open meeting will resume in the Towanda City Hall Council Room at 9:40 p.m. The motion was seconded by Jennifer Watkins and carried 4-0.

11. ADJOURN

At 9:40 p.m., Chris Hunt made a motion to adjourn, seconded by Angel Ramsey. Motion carried 4-0.

Respectfully Submitted

Sarah Gooding
City Administrator/Clerk

Approved on the 12th day of August, 2026 by the City Council, City of Towanda, Kansas

The City of Towanda

City Council Special Meeting Agenda

Wednesday, July 15, 2026, 7:00 PM, City Hall, 110 S 3rd, Towanda, KS

Special Council Meeting

1. **CALL TO ORDER**
   At 7 p.m., Mayor Mike Hayes called the meeting to order.

2. **ROLL CALL**

Governing Body

Present	Not Present	
☒	☐	Mayor – Mike Hayes
☒	☐	Council President – Jennifer Watkins
☒	☐	Council Member – Kit Williams
☒	☐	Council Member – Drew Shaults
☒	☐	Council Member – Chris Hunt
☒	☐	Council Member – Angel Ramsey (online)

Staff

Present	Not Present	
☒	☐	City Administrator – Sarah Gooding
☒	☐	City Attorney – Rob Lane (online)
☐	☒	Planning/Zoning Administrator -Lisa Long
☐	☒	Deputy City Clerk – Cami Jones
☐	☐	

3. **CONSENT AGENDA -** *Consent agenda items will be acted on by one motion unless a majority of the City Council votes to remove an item for discussion and separate action.*
   A. **JUNE 2026 REPORTS**
      i. **STAFF/DEPARTMENT INFORMATION REPORTS**
         1. Code Compliance Report

   Jennifer Watkins made a motion to approve the consent agenda, seconded by Drew Shaults. Motion carried 5-0.

4. **OLD BUSINESS**
   A. 309 Main – Demo Quote Alternatives

City Administrator Sarah Gooding said Council had requested demolition quotes for the building at 309 Main. Staff are evaluating both demolition and grant-funded rehabilitation options for this structure. At Council's request, staff requested quotes from JEO Consultants for a structural review and for demolition specs.

Brad Shores with JEO Consultants, shared service options.

He advised that JEO could do a structural review to confirm that construction was performed in alignment with engineered plans, with a not-to-exceed cost of $1,000.

Shores also discussed a series of options for creating demo plans for the building, ranging from reviewing low bidder's plans and providing guidance, up to coordinating demo plans. However, Shores indicated that in his experience it may be challenging to find an engineer interested in taking on a project like this.

Shores said the major reason for this is legalities and liability. He said so much of this project is contractor competency and risk of litigation even if engineering is solid. He said he would be happy to help look for an engineer to put together a demo plan, but in his experience this may not be easy.

City Attorney Rob Lane also owns a construction company and said he has been somewhat involved in about 30 demos and has never done one without a demo plan.

Lane and Shores discussed options and order, and Council expressed a desire to talk with other cities about process and options. They directed staff to work with Shores and Lane to iron out a solution and path forward.

5. BUDGET WORKSHOP

A. 2027 Proposed Budget

Sarah Gooding introduced John Regier, with Loyd Group, who has assisted with prepping the City's budget. She said the City has a sales tax election on August 4 for a 1.5% sales tax for streets and public safety, but the City needs to be prepared to make up revenue if the sales tax doesn't pass. As a result, she proposed a 20-mill potential increase to Council, noting that if the sales tax passes this could be revised back down.

The maximum mill levy must be certified to the County Clerk by July 20, and this budget conversation is more about setting the overall framework in which the City could achieve its priorities.

Once election results are in, Gooding plans to have additional conversation with Council, finalize the budget, publish the notice of hearing, and proceed with refined numbers.

B. Budget – Intent to Exceed Revenue Neutral Rate

Chris Hunt made a motion to levy a property tax exceeding the Revenue Neutral Rate and set a Hearing to Exceed the Revenue Neutral Rate for 7 p.m. Wednesday, September 9, 2026 at City Hall. Motion was seconded by Kit Williams.

Mayor Mike Hayes	**Does not vote**
Jennifer Watkins	**Yes**
Christopher Hunt	**Yes**
Kit Williams	**Yes**
Drew Shaults	**Yes**
Angel Ramsey	**Yes**

6. EXECUTIVE SESSION

A. Non-Elected Personnel

Council Member Jennifer Watkins moved that the Council recess into executive session for 20 minutes to discuss matters of non-elected personnel, pursuant to the justification listed in KSA 75-4319(b)1 with attendance to include the Mayor, City Council, City Attorney, and City Administrator, with the open meeting set to resume in the Towanda

City Hall Council Room at 8:45 p.m. The motion was seconded by Kit Williams and carried 5-0.

At 8:45 p.m. Jennifer Watkins moved to come out of executive session, seconded by Drew Shaults. Motion carried 5-0.

Drew Shaults made a motion to conduct a special meeting to address non-elected personnel at 7 p.m. Friday, July 24, 2026, seconded by Kit Williams. Motion carried 5-0.

7. **ADJOURN**
Drew Shaults made a motion to adjourn at 8:46 p.m., seconded by Kit Williams. Motion carried 5-0.

Respectfully Submitted

Sarah Gooding
City Administrator/Clerk

Approved on the 12th day of August, 2026 by the City Council, City of Towanda, Kansas

The City of Towanda

City Council Special Meeting Minutes

Friday, July 24, 2026, 7:00 PM, City Hall, 110 S 3rd, Towanda, KS

Special Council Meeting

1. Call To Order

At 7 p.m., Mayor Mike Hayes called the meeting to order.

2. Roll Call

Governing Body

Present	Not Present	
☒	☐	Mayor – Mike Hayes
☒	☐	Council President – Jennifer Watkins
☒	☐	Council Member – Kit Williams
☒	☐	Council Member – Drew Shaults
☐	☒	Council Member – Chris Hunt
☒	☐	Council Member – Angel Ramsey (online)

Staff

Present	Not Present	
☒	☐	City Administrator – Sarah Gooding
☒	☐	City Attorney – Rob Lane
☐	☒	Planning/Zoning Administrator -Lisa Long
☐	☒	Deputy City Clerk – Cami Jones
☐	☐	

3. Executive Session

Council Member Jennifer Watkins moved that the Council recess into executive session for 10 minutes to discuss matters of non-elected personnel, pursuant to the justification listed in KSA 75-4319(b)1 with attendance to include the Mayor, City Council, City Attorney, City Administrator and Deputy City Clerk, with the open meeting set to resume in the Towanda City Hall Council Room at 7:10 p.m. The motion was seconded by Kit Williams and carried 4-0.

The open meeting resumed at 7:11 p.m., and Jennifer Watkins made a motion to accept Deputy City Clerk/Utility Billing Clerk Cami Jones' resignation. The motion was seconded by Kit Williams and carried 4-0.

Council Member Kit Williams said the office is now down to just two people and asked whether the City could secure temporary help.

Mayor Hayes said City Administrator Sarah Gooding is developing a job description for the position. He said could be possible to provide temporary assistance.

Council Member Drew Shaults asked how many residents pay bills in person.

Gooding said the City receives payments in a variety of ways, but there does tend to be a surge as bill deadlines arrive.

Gooding said she would like to bring a revised job description to the August Council meeting, and this provides time for her to live the job and be prepared to train them up in the rhythm of the billing cycles, water meters, and other tasks. She said she is living the deputy job and maintaining operations at this time, which means the City will receive less of the strategic part of her role for a time.

4. ADJOURN

At 7:15 p.m. Jennifer Watkins moved to adjourn the meeting, seconded by Drew Shaults. The motion carried 4-0.

Respectfully Submitted

Sarah Gooding
City Administrator/Clerk

Approved on the 12th day of August, 2026 by the City Council, City of Towanda, Kansas

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
Ordinary Income/Expense	
Income	
100I · GENERAL FUND INCOME	
1004110 · General Prop. Tax / AD Valorem	139,200.84
1004120 · General Prop Tax / Delinquent	9,711.94
1004130 · Motor Vehicle Pers Prop Tax	18,489.04
1004140 · Franchise Fees	14,440.63
1004150 · Sales Tax Income	25,777.88
1004321 · Pool Parties / Lessons	600.00
1004327 · Pool Admissions / Passes	2,889.00
1004328 · Sales Tax Collected To Send On	85.57
1004413 · Business / Contractor Licenses	50.00
1004421 · Building / Remodeling Permit	199.25
1004422 · Dog Tag Income	20.00
1004501 · Court Fines	220.00
1004610 · Interest Revenue	2,033.36
1004690 · Misc. Revenues	20.00
1004692 · Returned Check Fee	47.86
1005254 · Newsletter Income	30.00
Total 100I · GENERAL FUND INCOME	213,815.37
Total Income	213,815.37
Gross Profit	213,815.37
Expense	
100X · GENERAL FUND EXPENSES	
12 · ADMINISTRATION EXPENSES	
12-Administration/Finance	
00 · Non Departemental	
00-5118 · Sales Tax Sent On to State	0.00
Total 00 · Non Departemental	0.00
12-5211 · Registration Fees	84.05
12-5215 · Food For Meettings	51.29
12-5222 · Intergovernment / Permit Fees	290.60
12-5254 · Printing / Publications	60.27
12-5314 · Office Supplies	73.31
12-5319 · Misc. Supplies	209.17
12-5326 · Empac Service	180.00
12-5400 · IT & Website Expenses	
12-5401 · QuickBooks Software	418.50
12-5400 · IT & Website Expenses - Other	21.29
Total 12-5400 · IT & Website Expenses	439.79
Total 12-Administration/Finance	1,388.48
12-5100 · Staff Expense Administration	
12-5110 · Salaries	17,119.79

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
12-5140 · PR Tax Expense City Share	1,304.21
12-5150 · KPERS City Share	1,715.23
12-5160 · Health Ins. - City Share	1,993.24
12-5161 · Adj - Payroll Liab. Differences	406.51
Total 12-5100 · Staff Expense Administration	22,538.98
12-5251 · Utilities	
12-5261 · Utilities Reimbursed By BUFD#11	-238.58
12-5251 · Utilities - Other	371.72
Total 12-5251 · Utilities	133.14
12-5253 · Insurance	
12-5260 · Insuranc C Hall & Fire Sta Bldg	482.44
12-5253 · Insurance - Other	341.01
Total 12-5253 · Insurance	823.45
Total 12 · ADMINISTRATION EXPENSES	24,884.05
13 · COURT	
13-Court General Expenses	
13-5251 · Utilities	81.56
Total 13-Court General Expenses	81.56
13-5100 · Staff Expense Court	
13-5110 · Salaries	567.32
13-5140 · PR Tax Expense City Share	43.95
Total 13-5100 · Staff Expense Court	611.27
Total 13 · COURT	692.83
14 · LEGAL	
14-5110 · Salaries / Permanent	1,200.00
Total 14 · LEGAL	1,200.00
15 · PLANNING & ZONING	
15-5225 · Code Compliance Contract	1,100.00
15-5252 · Communications	59.71
15-5319 · Misc. Supplies	35.05
Total 15 · PLANNING & ZONING	1,194.76
21 · PARKS and GROUNDSKEEPING	
21-5251 · Utilities	262.13
21-5253 · Insurance	61.99
21-5319 · MISC SUPPLIES	85.47
21-5332 · Building / Facility Parts	227.05
21-5550 · Groundkeeping	
21-5553 · Grass Seed, Plants & Supplies	335.37
21-5554 · Mowing	
21-5555 · Mower Gas & Oil	10.31
21-5556 · Mower Repairs & Maint	147.18
21-5554 · Mowing - Other	34.47
Total 21-5554 · Mowing	191.96

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
Total 21-5550 · Groundkeeping	527.33
Total 21 · PARKS and GROUNDSKEEPING	1,163.97
22 · POOL	
22-Pool General Expenses	
22-5200 · Non-Material Expenses	120.00
22-5242 · Building / Facilities R&M	1,818.79
22-5244 · Other Repair / Maintenance	54.48
22-5251 · Utilities	176.16
22-5253 · Insurance	205.26
22-5312 · Chemicals	6,411.55
22-5315 · Operating Supplies	93.52
22-5319 · Misc. Supplies	751.03
Total 22-Pool General Expenses	9,630.79
22-5100 · Staff Expense Pool	
22-5110 · Salaries	7,959.61
22-5140 · PR Tax Expense City Share	616.87
Total 22-5100 · Staff Expense Pool	8,576.48
Total 22 · POOL	18,207.27
24 · LIBRARY-BILLING	
24-5244 · Other Repair / Maintenance	132.24
24-5251 · Utilities	187.25
24-5253 · Insurance	216.57
Total 24 · LIBRARY-BILLING	536.06
25 · SENIOR CENTER	
25-5251 · Utilities	235.71
25-5253 · Insurance	183.28
Total 25 · SENIOR CENTER	418.99
26 · MUSEUM	
26-5253 · Insurance	508.22
Total 26 · MUSEUM	508.22
31 · SHERIFF DEPARTMENT CONTRACT	
31-Police Genral Expenditures	
31-5251 · Utilities	304.05
31-5253 · Insurance	213.94
Total 31-Police Genral Expenditures	517.99
31-5243 · Contractural Services	5,753.93
Total 31 · SHERIFF DEPARTMENT CONTRACT	6,271.92
34 · ANIMAL CONTROL	
34-5253 · Insurance	7.36
Total 34 · ANIMAL CONTROL	7.36
50 · PUBLIC WORKS SHOP	
50-Public Works General	
50-5251 · Utilities	322.55

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
50-5253 · Insurance	1,486.95
50-5311 · Gasoline / Fuel / Lubricants	1,081.26
50-5315 · Operating / Shop Supplies	1,374.09
50-5319 · Misc. Supplies	246.63
50-5321 · Maintenance Uniforms	662.24
50-5325 · Tools	402.56
50-5331 · Vehicle / Mobile Parts-Supplies	209.95
Total 50-Public Works General	5,786.23
50-5100 · Staff Expense Public Works	
50-5110 · Salaries	4,165.10
50-5140 · PR Tax Expense City Share	319.45
50-5150 · KPERS City Share	408.90
50-5160 · Health Ins. - City Share	1,071.16
Total 50-5100 · Staff Expense Public Works	5,964.61
Total 50 · PUBLIC WORKS SHOP	11,750.84
Total 100X · GENERAL FUND EXPENSES	66,836.27
66000 · Payroll Expenses	0.00
Total Expense	66,836.27

250I · STREETS INCOME	
2504230 · City/County/State Highway Fund	1,532.44
2504690 · Misc. Revenues	3.85
Total 250I · STREETS INCOME	1,536.29
250X · STREETS OM FUND EXPENSE	
2505100 · Staff Expense Streets	
2505110 · Salaries	1,281.57
2505140 · PR Tax Expense City Share	98.29
2505150 · KPERS City Share	125.82
2505160 · Health Ins. - City Share	329.59
Total 2505100 · Staff Expense Streets	1,835.27
2505241 · Vehicle / Mobile Equip R&M	679.68
2505244 · Other Repair / Maintenance	177.98
2505251 · Utilities	130.72
2505253 · Insurance (WC)	96.76
2505310 · Fuel for Township-Exch for Rock	434.77
2505311 · Gasoline/ Fuel/ Lubricants	270.07
2505315 · Operating Supplies	111.78
2505319 · Misc. Supplies	51.14
250X · STREETS OM FUND EXPENSE - Other	1,482.34
Total 250X · STREETS OM FUND EXPENSE	5,270.51

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
251I · STREET RESERVE INCOME	
2514690 · Misc. Rev. / Street Impact Fee	46.52
Total 251I · STREET RESERVE INCOME	46.52

	Jun 26
260I · COMMUNTIY CENTER INCOME	
2604640 · Rents and Royalties	575.00
Total 260I · COMMUNTIY CENTER INCOME	575.00
260X · COMMUNITY CENTER EXPENSE	
2605225 · Cleaning / Disposal Serivice	500.00
2605251 · Utilities	386.58
2605253 · Insurance	384.88
2605259 · Miscellaneous Services	48.00
Total 260X · COMMUNITY CENTER EXPENSE	1,319.46

	Jun 26
310I · BOND FUND INCOME	
3104261 · Special Assessments	1,855.19
Total 310I · BOND FUND INCOME	1,855.19

	Jun 26
609I · Water Debt Service Income	
6094100 · WDS Fund Income	4,904.50
Total 609I · Water Debt Service Income	4,904.50

	Jun 26
610I · Water Meter Replacement Fund	
6104100 · Water Meter Replacement Income	1,731.00
Total 610I · Water Meter Replacement Fund	1,731.00

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
611I · WATER INCOME	
6114348 · Bad Debt Collected Post JH	0.00
6114350 · Water Revenue	33,260.98
6114355 · Late Payment Charge	553.74
6114358 · Water Protection Fee	71.52
Total 611I · WATER INCOME	33,886.24
611X · WATER FUND EXPENSE	
6115100 · Staff Expense Water	
6115110 · Salaries	3,203.92
6115140 · PR Tax Expense City Share	245.73
6115150 · KPERS City Share	314.54
6115160 · Health Ins. - City Share	823.97
Total 6115100 · Staff Expense Water	4,588.16
6115212 · Transportation / Mileage	68.86
6115221 · Membership Fees	622.00
6115241 · Vehicle / Mobile Equip R&M	516.83
6115251 · Utilities	28.86
6115253 · Insurance	265.85
6115254 · Printing / Publications	47.48
6115334 · Materials / Supplies Stock	13.89
6115341 · Water For Resale	26,147.99
6115420 · Contractual Services	180.00
Total 611X · WATER FUND EXPENSE	32,479.92

612X · WATER RESERVE EXPENSE	
6125400 · Computer Software	600.00
Total 612X · WATER RESERVE EXPENSE	600.00

613I · WATER TOWER INCOME	
6134691 · Water Tower Rental Fees	2,374.95
Total 613I · WATER TOWER INCOME	2,374.95
613X · WATER TOWER EXPENSE	
6135253 · Insurance	242.86
Total 613X · WATER TOWER EXPENSE	242.86

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
621I · SEWER INCOME	
6214350 · Sewer Revenue	14,127.99
6214355 · Late Payment Charge	319.11
Total 621I · SEWER INCOME	14,447.10
621X · SEWER FUND EXPENSE	
6215100 · Staff Expense Sewer	
6215110 · Salaries	7,369.02
6215140 · PR Tax Expense City Share	565.18
6215150 · KPERS City Share	723.44
6215160 · Health Ins. - City Share	1,895.14
Total 6215100 · Staff Expense Sewer	10,552.78
6215200 · Non-Material Expenditures	30.10
6215241 · Vehicle / Mobile Equip. R&M	516.84
6215251 · Utilities	464.36
6215253 · Insurance	743.42
6215254 · Printing / Publications	47.48
6215315 · Operating Supplies	75.42
6215334 · Materials / Supplies Stock	13.90
6215400 · Computer Software	600.00
6215542 · Loan Jetter Sewer Equipment	959.64
Total 621X · SEWER FUND EXPENSE	14,003.94

622I · SEWER RESERVE INCOME	
6224690 · Misc.. Revenues / SL Fees	7,886.41
Total 622I · SEWER RESERVE INCOME	7,886.41

630I · TRASH REVENUE	
6304350 · Trash Service Revenue	13,459.92
6304355 · Late Payment Charge	197.27
Total 630I · TRASH REVENUE	13,657.19
630X · TRASH FUND EXPENSE	
6305225 · Cleaning / Disposal Service	11,487.40
6305253 · Insurance	287.79
6305254 · Printing / Publications	47.48
6305400 · Computer Software	600.00
Total 630X · TRASH FUND EXPENSE	12,422.67

City of Towanda, KS
Statement of Activities
June 2026

	Jun 26
720I · CEMETERY INCOME	
7204687 · Deed Fees	60.00
7204689 · Cemetery Plot Income	400.00
Total 720I · CEMETERY INCOME	460.00

2:26 PM
08/02/26
Cash Basis

City of Towanda, KS
Fund Balance Report
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Vintage Bank	
100B · General Fund	207,929.17
200B · Mayor/Council Fund	3,250.00
240B · Equipment Reserve Fund	2,633.51
250B · Streets O/M Fund	9,616.04
251B · Street Reserve Fund	246,977.51
260B · Community Center Fund	30,107.32
310B · Bond Fund	1,855.19
410B · Capital Improvemet Fund	56,179.73
609B · Water Debt Service Fund	51,552.50
610B · Water Meter Replacement Fund	25,657.10
611B · Water O/M Fund	33,891.30
612B · Water Reserve Fund	10,243.92
613B · Tower Fund	96,642.66
621B · Sewer O/M Fund	35,959.16
622B · Sewer Reserve Fund	172,553.38
630B · Trash and Refuse Fund	60,748.16
720B · Cemetery Fund	4,520.00
1000 · Vintage Bank - Other	2,033.36
Total 1000 · Vintage Bank	1,052,350.01
Total Checking/Savings	1,052,350.01
Total Current Assets	1,052,350.01
TOTAL ASSETS	**1,052,350.01**
LIABILITIES & EQUITY	1,052,350.01

Budget Execution Report 2026

Date	Tuesday, June 30, 2026
180	Days
49%	% of year

Fund		Budget	YTD	% Used	Remaining
General	100	$882,054.00	$375,843.27	42.61%	$506,210.73
Streets	250	$71,922.00	$29,150.63	40.53%	$42,771.37
Comm Cntr	260	$52,831.00	$9,127.48	17.28%	$43,703.52
Water	611	$490,299.00	$171,254.47	34.93%	$319,044.53
Sewer	621	$201,509.00	$87,276.91	43.31%	$114,232.09
Trash	630	$177,353.00	$71,994.82	40.59%	$105,358.18
Cemetery	720	$20,000.00	$1,430.00	7.15%	$18,570.00
Loan Pmt	310	$41,660.00	$41,798.38	100.33%	($138.38)
Library	210	$68,316.00	$32,942.15	48.22%	$35,373.85
		$2,005,944.00			

Notes:

Most funds are running at an appropriate level, with all operating funds running below 50% spent as of the mid-point in the year.

Loan Pmt includes closeout of current balance of Bond Fund plus interest.

Funds listed in this report are those where the City has a legal, published limit. This report does not include sub-funds in the General Fund or Reserve Funds.

1/1/2026 Starting Date

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
Ordinary Income/Expense	
Income	
100I · GENERAL FUND INCOME	
1004140 · Franchise Fees	7,335.87
1004150 · Sales Tax Income	26,118.33
1004314 · Zoning Fees	125.00
1004321 · Pool Parties / Lessons	900.00
1004327 · Pool Admissions / Passes	958.00
1004328 · Sales Tax Collected To Send On	109.15
1004413 · Business / Contractor Licenses	25.00
1004421 · Building / Remodeling Permit	326.00
1004501 · Court Fines	40.00
1004690 · Misc. Revenues	40.00
1004692 · Returned Check Fee	0.00
1004693 · Colletions Fee	22.52
1005254 · Newsletter Income	30.00
Total 100I · GENERAL FUND INCOME	36,029.87
Total Income	36,029.87
Gross Profit	36,029.87
Expense	
100X · GENERAL FUND EXPENSES	
12 · ADMINISTRATION EXPENSES	
12-Administration/Finance	
00 · Non Departemental	
00-5118 · Sales Tax Sent On to State	11.56
Total 00 · Non Departemental	11.56
12-5215 · Food For Meettings	49.12
12-5224 · Consulting Services	2,000.00
12-5242 · Building / Facilities R&M	111.07
12-5254 · Printing / Publications	168.26
12-5255 · Postage & Shipping Charges	250.00
12-5259 · Miscellaneous Services	129.00
12-5315 · Operating Supplies	52.72
12-5319 · Misc. Supplies	115.40
12-5400 · IT & Website Expenses	
12-5415 · IT Service Work	150.00
12-5400 · IT & Website Expenses - Other	1,226.82
Total 12-5400 · IT & Website Expenses	1,376.82
Total 12-Administration/Finance	4,263.95
12-5100 · Staff Expense Administration	
12-5110 · Salaries	18,257.60
12-5140 · PR Tax Expense City Share	1,387.65
12-5150 · KPERS City Share	1,733.72

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
12-5160 · Health Ins. - City Share	1,993.24
12-5100 · Staff Expense Administration - Other	208.00
Total 12-5100 · Staff Expense Administration	23,580.21
12-5251 · Utilities	
12-5261 · Utilities Reimbursed By BUFD#11	787.19
12-5251 · Utilities - Other	578.20
Total 12-5251 · Utilities	1,365.39
12-5253 · Insurance	
12-5260 · Insuranc C Hall & Fire Sta Bldg	482.41
12-5253 · Insurance - Other	341.01
Total 12-5253 · Insurance	823.42
Total 12 · ADMINISTRATION EXPENSES	30,032.97
13 · COURT	
13-Court General Expenses	
13-5252 · Communications	81.59
Total 13-Court General Expenses	81.59
13-5100 · Staff Expense Court	
13-5110 · Salaries	199.75
13-5140 · PR Tax Expense City Share	15.49
13-5150 · KPERS City Share	0.00
13-5160 · Health Ins. - City Share	0.00
Total 13-5100 · Staff Expense Court	215.24
Total 13 · COURT	296.83
14 · LEGAL	
14-5110 · Salaries / Permanent	1,200.00
Total 14 · LEGAL	1,200.00
15 · PLANNING & ZONING	
15-5225 · Code Compliance Contract	1,190.31
15-5252 · Communications	59.71
Total 15 · PLANNING & ZONING	1,250.02
21 · PARKS and GROUNDSKEEPING	
21-5251 · Utilities	575.33
21-5253 · Insurance	61.99
21-5332 · Building / Facility Parts	70.30
21-5420 · PORTA POTS	140.00
21-5550 · Groundkeeping	
21-5552 · Fertilizer & Chemicals	230.25
21-5554 · Mowing	
21-5555 · Mower Gas & Oil	237.04
21-5556 · Mower Repairs & Maint	201.11
Total 21-5554 · Mowing	438.15
Total 21-5550 · Groundkeeping	668.40
Total 21 · PARKS and GROUNDSKEEPING	1,516.02

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
22 · POOL	
22-Pool General Expenses	
22-5242 · Building / Facilities R&M	3,350.23
22-5251 · Utilities	880.34
22-5253 · Insurance	205.26
22-5312 · Chemicals	4,060.00
22-5315 · Operating Supplies	763.51
Total 22-Pool General Expenses	9,259.34
22-5100 · Staff Expense Pool	
22-5110 · Salaries	11,188.14
22-5140 · PR Tax Expense City Share	867.08
Total 22-5100 · Staff Expense Pool	12,055.22
Total 22 · POOL	21,314.56
24 · LIBRARY-BILLING	
24-5251 · Utilities	491.91
24-5253 · Insurance	216.57
Total 24 · LIBRARY-BILLING	708.48
25 · SENIOR CENTER	
25-5251 · Utilities	452.00
25-5253 · Insurance	183.28
Total 25 · SENIOR CENTER	635.28
26 · MUSEUM	
26-5253 · Insurance	508.22
Total 26 · MUSEUM	508.22
31 · SHERIFF DEPARTMENT CONTRACT	
31-Police Genral Expenditures	
31-5251 · Utilities	470.76
31-5253 · Insurance	213.94
Total 31-Police Genral Expenditures	684.70
31-5243 · Contractural Services	6,433.05
Total 31 · SHERIFF DEPARTMENT CONTRACT	7,117.75
34 · ANIMAL CONTROL	
34-5253 · Insurance	7.36
34-5259 · Misc. Services	50.00
Total 34 · ANIMAL CONTROL	57.36
50 · PUBLIC WORKS SHOP	
50-Public Works General	
50-5210 · Training / Meetings	1,860.00
50-5241 · Vehicle / Mobile Equipment R/M	545.96
50-5251 · Utilities	810.25
50-5253 · Insurance	1,486.95
50-5311 · Gasoline / Fuel / Lubricants	425.64
50-5314 · Office Supplies	34.60

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
50-5315 · Operating / Shop Supplies	13.59
50-5321 · Maintenance Uniforms	1,416.52
50-5331 · Vehicle / Mobile Parts-Supplies	419.90
50-5332 · Building / Facility Parts	404.25
Total 50-Public Works General	7,417.66
50-5100 · Staff Expense Public Works	
50-5110 · Salaries	4,336.61
50-5140 · PR Tax Expense City Share	331.55
50-5150 · KPERS City Share	421.75
50-5160 · Health Ins. - City Share	1,071.16
Total 50-5100 · Staff Expense Public Works	6,161.07
Total 50 · PUBLIC WORKS SHOP	13,578.73
Total 100X · GENERAL FUND EXPENSES	78,216.22
66000 · Payroll Expenses	0.00
Total Expense	78,216.22

250I · STREETS INCOME	
2504230 · City/County/State Highway Fund	10,114.68
Total 250I · STREETS INCOME	10,114.68
250X · STREETS OM FUND EXPENSE	
2505100 · Staff Expense Streets	
2505110 · Salaries	1,334.34
2505140 · PR Tax Expense City Share	102.01
2505150 · KPERS City Share	129.77
2505160 · Health Ins. - City Share	329.59
Total 2505100 · Staff Expense Streets	1,895.71
2505242 · Street Reapir and Maintenance	695.41
2505251 · Utilities	1,727.22
2505253 · Insurance (WC)	96.79
2505310 · Fuel for Township-Exch for Rock	377.52
2505311 · Gasoline/ Fuel/ Lubricants	425.64
2505315 · Operating Supplies	206.94
Total 250X · STREETS OM FUND EXPENSE	5,425.23

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
251I · STREET RESERVE INCOME	
2514690 · Misc. Rev. / Street Impact Fee	8.25
Total 251I · STREET RESERVE INCOME	8.25
251X · STREET RESERVE	
2515333 · Street Material / Supplies	1,894.01
2515420 · Contractural Services	158,718.76
Total 251X · STREET RESERVE	160,612.77

	Jul 26
260I · COMMUNTIY CENTER INCOME	
2604640 · Rents and Royalties	100.00
Total 260I · COMMUNTIY CENTER INCOME	100.00
260X · COMMUNITY CENTER EXPENSE	
2605225 · Cleaning / Disposal Serivice	500.00
2605251 · Utilities	838.39
2605253 · Insurance	384.88
2605259 · Miscellaneous Services	43.39
Total 260X · COMMUNITY CENTER EXPENSE	1,766.66

	Jul 26
609I · Water Debt Service Income	
6094100 · WDS Fund Income	4,318.00
Total 609I · Water Debt Service Income	4,318.00

	Jul 26
610I · Water Meter Replacement Fund	
6104100 · Water Meter Replacement Income	1,524.00
Total 610I · Water Meter Replacement Fund	1,524.00

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
611I · WATER INCOME	
6114350 · Water Revenue	36,829.43
6114355 · Late Payment Charge	694.74
6114356 · Disconnect Fees	125.00
6114358 · Water Protection Fee	86.86
Total 611I · WATER INCOME	37,736.03
611X · WATER FUND EXPENSE	
6115100 · Staff Expense Water	
6115110 · Salaries	3,335.85
6115140 · PR Tax Expense City Share	255.04
6115150 · KPERS City Share	324.43
6115160 · Health Ins. - City Share	823.97
Total 6115100 · Staff Expense Water	4,739.29
6115212 · Transportation / Mileage	101.79
6115226 · Testing Services	305.00
6115241 · Vehicle / Mobile Equip R&M	111.21
6115251 · Utilities	58.33
6115253 · Insurance	265.85
6115254 · Printing / Publications	242.92
6115255 · Shipping Charges	381.72
6115315 · Operating Supplies	421.08
6115334 · Materials / Supplies Stock	13.60
6115341 · Water For Resale	28,252.92
6115420 · Contractual Services	180.00
6115541 · Machinery / Equipment	546.00
6115550 · Water System Design KWO Grant	-35,050.00
Total 611X · WATER FUND EXPENSE	569.71

613I · WATER TOWER INCOME	
6134691 · Water Tower Rental Fees	2,374.95
Total 613I · WATER TOWER INCOME	2,374.95
613X · WATER TOWER EXPENSE	
6135253 · Insurance	242.86
Total 613X · WATER TOWER EXPENSE	242.86

City of Towanda, KS
Statement of Activities
July 2026

	Jul 26
621I · SEWER INCOME	
6214350 · Sewer Revenue	15,129.63
6214355 · Late Payment Charge	388.03
Total 621I · SEWER INCOME	15,517.66
621X · SEWER FUND EXPENSE	
6215100 · Staff Expense Sewer	
6215110 · Salaries	7,672.46
6215140 · PR Tax Expense City Share	586.58
6215150 · KPERS City Share	746.18
6215160 · Health Ins. - City Share	1,895.14
Total 6215100 · Staff Expense Sewer	10,900.36
6215200 · Non-Material Expenditures	60.24
6215251 · Utilities	795.02
6215253 · Insurance	743.42
6215254 · Printing / Publications	241.92
6215255 · Shipping Charges	250.00
6215315 · Operating Supplies	182.93
6215334 · Materials / Supplies Stock	13.60
6215542 · Loan Jetter Sewer Equipment	1,919.28
Total 621X · SEWER FUND EXPENSE	15,106.77

622I · SEWER RESERVE INCOME	
6224690 · Misc.. Revenues / SL Fees	7,680.26
Total 622I · SEWER RESERVE INCOME	7,680.26

630I · TRASH REVENUE	
6304350 · Trash Service Revenue	13,290.54
6304355 · Late Payment Charge	237.02
Total 630I · TRASH REVENUE	13,527.56
630X · TRASH FUND EXPENSE	
6305225 · Cleaning / Disposal Service	11,555.14
6305253 · Insurance	287.79
6305254 · Printing / Publications	491.92
Total 630X · TRASH FUND EXPENSE	12,334.85

City of Towanda, KS
Fund Balance Report
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
1000 · Vintage Bank		
100B · General Fund		
100PC · Change Fund	450.00	
100B · General Fund - Other	245,628.43	
Total 100B · General Fund	246,078.43	
200B · Mayor/Council Fund	3,250.00	
240B · Equipment Reserve Fund	2,633.51	
250B · Streets O/M Fund	19,730.72	
251B · Street Reserve Fund	246,985.76	
260B · Community Center Fund	30,207.32	
310B · Bond Fund	1,855.19	
410B · Capital Improvemet Fund	56,179.73	
609B · Water Debt Service Fund	55,870.50	
610B · Water Meter Replacement Fund	27,181.10	
611B · Water O/M Fund	106,677.33	
612B · Water Reserve Fund	10,243.92	
613B · Tower Fund	99,017.61	
621B · Sewer O/M Fund	51,476.82	
622B · Sewer Reserve Fund	180,233.64	
630B · Trash and Refuse Fund	74,275.72	
720B · Cemetery Fund	4,520.00	
1000 · Vintage Bank - Other	-297,734.63	
Total 1000 · Vintage Bank		918,682.67
Total Checking/Savings		918,682.67
Total Current Assets		918,682.67
TOTAL ASSETS		**918,682.67**
LIABILITIES & EQUITY		
Liabilities		11,676.47
Equity		907,006.20
TOTAL LIABILITIES & EQUITY		**918,682.67**

Budget Execution Report 2026

Date	Friday, July 31, 2026

211 Days

58% % of year

Fund		Budget	YTD	% Used	Remaining
General	100	$882,054.00	$454,059.49	51.48%	$427,994.51
Streets	250	$71,922.00	$34,575.86	48.07%	$37,346.14
Comm Cntr	260	$52,831.00	$10,894.14	20.62%	$41,936.86
Water	611	$490,299.00	$171,824.18	35.04%	$318,474.82
Sewer	621	$201,509.00	$102,383.68	50.81%	$99,125.32
Trash	630	$177,353.00	$84,329.67	47.55%	$93,023.33
Cemetery	720	$20,000.00	$1,430.00	7.15%	$18,570.00
Loan Pmt	310	$41,660.00	$41,798.38	100.33%	($138.38)
Library	210	$68,316.00	$32,942.15	48.22%	$35,373.85
		$2,005,944.00			

Notes:

All funds are running at an appropriate level 7 months through the year. Management will review General Fund, Street, and Sewer expenses to ensure they remain on track throughout the remainder of the year. Additionally, this is a good point in the year to review utility income, spending, and budgets.

Loan Pmt includes closeout of current balance of Bond Fund plus interest.

Funds listed in this report are those where the City has a legal, published limit. This report does not include sub-funds in the General Fund or Reserve Funds.

1/1/2026 Starting Date

1000 · Vintage Bank	EOP
100B · General Fund	
100PC · Change Fund	450.00
100B · General Fund - Other	167,326.18
Total 100B · General Fund	167,776.18
200B · Mayor/Council Fund	3,250.00
210B · Library Fund	-
220B · Fire Rescue Fund	-
221B · Fire Reserve Fund	-
240B · Equipment Reserve Fund	2,633.51
250B · Streets O/M Fund	14,305.49
251B · Street Reserve Fund	86,372.99
260B · Community Center Fund	28,440.66
310B · Bond Fund	1,855.19
410B · Capitol Improvemet Fund	56,179.73
609B · Water Debt Service	55,870.50
610B · Water Meter Replacement	27,181.10
611B · Water O/M Fund	71,057.62
612B · Water Reserve Fund	10,243.92
613B · Tower Fund	98,774.75
621B · Sewer O/M Fund	36,370.05
622B · Sewer Reserve Fund	180,233.64
624B · Sewer Debt Service Fund	-
630B · Trash and Refuse Fund	61,940.87
720B · Cemetery Fund	4,520.00
742B · Forfeted and Held Funds	-
50B - Donated Funds	-
1000 · Vintage Bank - Other	-
Total 1000 · Vintage Bank	**907,006.20**
Liabilites	**11,676.47**
Assets	**918,682.67**

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
100X · GENERAL FUND EXPENSES							
12 · ADMINISTRATION EXPENSES							
12-Administration/Finance							
00 · Non Departemental							
00-5118 · Sales Tax Sent On to State							
	06/30/2026	EOMFNDBLTFR					0.00
Total 00-5118 · Sales Tax Sent On to State					0.00	0.00	0.00
Total 00 · Non Departemental					0.00	0.00	0.00
12-5211 · Registration Fees							
	06/16/2026	41668	Bank of America	TITLES REGISTERED	84.05		84.05
Total 12-5211 · Registration Fees					84.05	0.00	84.05
12-5215 · Food For Meettings							
	06/16/2026	41668	Bank of America	GAMBINOS	51.29		51.29
Total 12-5215 · Food For Meettings					51.29	0.00	51.29
12-5222 · Intergovernment / Permit Fees							
	06/16/2026	41667	Bank of America	COLUMN PUBLIC NOTICE	290.60		290.60
Total 12-5222 · Intergovernment / Permit Fees					290.60	0.00	290.60
12-5254 · Printing / Publications							
	06/10/2026	AUTO	Nexbill Pay	Check processing fee Autumn Hutchinson	1.50		1.50
	06/10/2026	AUTO	Nexbill Pay	Paperless EBILL 113	11.30		12.80
	06/23/2026	41679	CANON FINANCIAL SERVICES	Printer Canon	47.47		60.27
Total 12-5254 · Printing / Publications					60.27	0.00	60.27
12-5314 · Office Supplies							
	06/09/2026	41656	Culligan	3 bottles of Potable Water	35.05		35.05
	06/16/2026	41662	STAPLES	CARTON OF COPY PAPER	38.26		73.31
Total 12-5314 · Office Supplies					73.31	0.00	73.31
12-5319 · Misc. Supplies							
	06/09/2026	41648	Seven K Company	Cami Jones and Angel Ramsey Name Plate	28.00		28.00
	06/16/2026	41668	Bank of America	COFFEE X2	48.18		76.18
	06/16/2026	41668	Bank of America	WATER MACHINE FOR COUCIL ROOM	132.99		209.17
Total 12-5319 · Misc. Supplies					209.17	0.00	209.17
12-5326 · Empac Service							
	06/02/2026	41597	EMPAC	July, August, and September 2026	180.00		180.00
Total 12-5326 · Empac Service					180.00	0.00	180.00
12-5400 · IT & Website Expenses							
12-5401 · QuickBooks Software							
	06/16/2026	41658	Bank of America	QUICKBOOKS	418.50		418.50
Total 12-5401 · QuickBooks Software					418.50	0.00	418.50
12-5400 · IT & Website Expenses - Other							
	06/16/2026	41658	Bank of America	ADOBE	21.29		21.29
Total 12-5400 · IT & Website Expenses - Other					21.29	0.00	21.29
Total 12-5400 · IT & Website Expenses					439.79	0.00	439.79
Total 12-Administration/Finance					1,388.48	0.00	1,388.48
12-5100 · Staff Expense Administration							
12-5110 · Salaries							
	06/30/2026	EOMPRADJ			17,119.79		17,119.79
Total 12-5110 · Salaries					17,119.79	0.00	17,119.79
12-5140 · PR Tax Expense City Share							
	06/30/2026	EOMPRADJ			1,304.21		1,304.21
Total 12-5140 · PR Tax Expense City Share					1,304.21	0.00	1,304.21
12-5150 · KPERS City Share							
	06/30/2026	EOMPRADJ			1,715.23		1,715.23
Total 12-5150 · KPERS City Share					1,715.23	0.00	1,715.23
12-5160 · Health Ins. - City Share							
	06/30/2026	EOMPRADJ			1,993.24		1,993.24
Total 12-5160 · Health Ins. - City Share					1,993.24	0.00	1,993.24
12-5161 · Adj - Payroll Liab. Differences							
	06/30/2026	EOMFNDBLTFR			406.51		406.51
Total 12-5161 · Adj - Payroll Liab. Differences					406.51	0.00	406.51
Total 12-5100 · Staff Expense Administration					22,538.98	0.00	22,538.98
12-5251 · Utilities							
12-5261 · Utilities Reimbursed By BUFD#11							
	06/02/2026	41588	EVERGY	Evergy Utility	178.96		178.96
	06/02/2026	41589	KANSAS GAS SERVICE	Gas Utility	71.52		250.48

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	06/02/2026	41604	ACCENTLOGIC	Phone Utility	32.90		283.38
	06/09/2026	EPAY	COX	Cox Utility	44.91		328.29
	06/15/2026	5155	Butler County Fire District #11	Payment for June 2026		666.49	-338.20
	06/16/2026	41672	VERIZON WIRELESS	Verizon Utility	41.55		-296.65
	06/23/2026	41682	KANSAS GAS SERVICE	Gas Utility	58.07		-238.58
Total 12-5261 · Utilities Reimbursed By BUFD#11					427.91	666.49	-238.58
12-5251 · Utilities - Other							
	06/02/2026	41588	EVERGY	Evergy Utility	146.53		146.53
	06/02/2026	41589	KANSAS GAS SERVICE	Gas Utility	87.65		234.18
	06/02/2026	41604	ACCENTLOGIC	Phone Utility	32.90		267.08
	06/09/2026	EPAY	COX	Cox Utility	27.52		294.60
	06/16/2026	41672	VERIZON WIRELESS	Verizon Utility	41.55		336.15
	06/23/2026	41682	KANSAS GAS SERVICE	Gas Utility	35.57		371.72
Total 12-5251 · Utilities - Other					371.72	0.00	371.72
Total 12-5251 · Utilities					799.63	666.49	133.14
12-5253 · Insurance							
12-5260 · Insuranc C Hall & Fire Sta Bldg							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	482.44		482.44
Total 12-5260 · Insuranc C Hall & Fire Sta Bldg					482.44	0.00	482.44
12-5253 · Insurance - Other							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	341.01		341.01
Total 12-5253 · Insurance - Other					341.01	0.00	341.01
Total 12-5253 · Insurance					823.45	0.00	823.45
Total 12 · ADMINISTRATION EXPENSES					25,550.54	666.49	24,884.05
13 · COURT							
13-Court General Expenses							
13-5251 · Utilities							
	06/16/2026	41672	VERIZON WIRELESS	Verizon Utility	81.56		81.56
Total 13-5251 · Utilities					81.56	0.00	81.56
Total 13-Court General Expenses					81.56	0.00	81.56
13-5100 · Staff Expense Court							
13-5110 · Salaries							
	06/30/2026	EOMPRADJ			567.32		567.32
Total 13-5110 · Salaries					567.32	0.00	567.32
13-5140 · PR Tax Expense City Share							
	06/30/2026	EOMPRADJ			43.95		43.95
Total 13-5140 · PR Tax Expense City Share					43.95	0.00	43.95
Total 13-5100 · Staff Expense Court					611.27	0.00	611.27
Total 13 · COURT					692.83	0.00	692.83
14 · LEGAL							
14-5110 · Salaries / Permanent							
	06/16/2026	41659	Robert Lane	ATTORNEY FEE 06/2026	1,200.00		1,200.00
Total 14-5110 · Salaries / Permanent					1,200.00	0.00	1,200.00
Total 14 · LEGAL					1,200.00	0.00	1,200.00
15 · PLANNING & ZONING							
15-5225 · Code Compliance Contract							
	06/02/2026	41600	PIERCE CODE COMPLIANCE LLC	June 2026 Code Compliance	1,100.00		1,100.00
Total 15-5225 · Code Compliance Contract					1,100.00	0.00	1,100.00
15-5252 · Communications							
	06/23/2026	41684	LISA HAMILTON	Phone Bill 06-2026	59.71		59.71
Total 15-5252 · Communications					59.71	0.00	59.71
15-5319 · Misc. Supplies							
	06/16/2026	41665	Seven K Company	Name plates for Matt Martin and Yevonne Gorman	35.05		35.05
Total 15-5319 · Misc. Supplies					35.05	0.00	35.05
Total 15 · PLANNING & ZONING					1,194.76	0.00	1,194.76
21 · PARKS and GROUNDSKEEPING							
21-5251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	262.13		262.13
Total 21-5251 · Utilities					262.13	0.00	262.13
21-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	61.99		61.99
Total 21-5253 · Insurance					61.99	0.00	61.99
21-5319 · MISC SUPPLIES							
	06/16/2026	41675	SUTHERLANDS CREDIT	GROUND CONTACT	41.79		41.79
	06/16/2026	41675	SUTHERLANDS CREDIT	CONNECTOR FAUCET, TOGGLE SWITCH, BOX	43.68		85.47

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
Total 21-5319 · MISC SUPPLIES					85.47	0.00	85.47
21-5332 · Building / Facility Parts							
	06/23/2026	41680	BOMGAARS SUPPLY	Fence Fixing at Pool Wire clip, Wood Boring Bit, Cut	227.05		227.05
Total 21-5332 · Building / Facility Parts					227.05	0.00	227.05
21-5550 · Groundkeeping							
21-5553 · Grass Seed, Plants & Supplies							
	06/02/2026	41605	BOMGAARS SUPPLY	Top Soil, Wildflowers and Tee	299.39		299.39
	06/02/2026	41605	BOMGAARS SUPPLY	Grass Seed and Spray Wand	35.98		335.37
Total 21-5553 · Grass Seed, Plants & Supplies					335.37	0.00	335.37
21-5554 · Mowing							
21-5555 · Mower Gas & Oil							
	06/09/2026	41653	WEX FLEET UNIVERSAL	WEX CARD	10.31		10.31
Total 21-5555 · Mower Gas & Oil					10.31	0.00	10.31
21-5556 · Mower Repairs & Maint							
	06/02/2026	41598	MAXIMUM OUTDOOR EQUIPMENT	Ferris Mower Repair	134.19		134.19
	06/23/2026	41680	BOMGAARS SUPPLY	Tire Sealant for Mower	12.99		147.18
Total 21-5556 · Mower Repairs & Maint					147.18	0.00	147.18
21-5554 · Mowing - Other							
	06/02/2026	41605	BOMGAARS SUPPLY	Line Trimmer X4	34.47		34.47
Total 21-5554 · Mowing - Other					34.47	0.00	34.47
Total 21-5554 · Mowing					191.96	0.00	191.96
Total 21-5550 · Groundkeeping					527.33	0.00	527.33
Total 21 · PARKS and GROUNDSKEEPING					1,163.97	0.00	1,163.97
22 · POOL							
22-Pool General Expenses							
22-5200 · Non-Material Expenses							
	06/16/2026	41668	Bank of America	BACK GROUND CHECKS FOR NEW POOL EMP	120.00		120.00
Total 22-5200 · Non-Material Expenses					120.00	0.00	120.00
22-5242 · Building / Facilities R&M							
	06/02/2026	41591	SHEREWIN-WILLIAMS	Paint and 6pc kit	1,183.21		1,183.21
	06/02/2026	41601	LESLIE'S SWIMMING POOL SUPPLIES	Skimmer Baskets for pool	128.73		1,311.94
	06/16/2026	41675	SUTHERLANDS CREDIT	INSULATION ROLLER, TAPE X3, FLUSH VALVE,	506.85		1,818.79
Total 22-5242 · Building / Facilities R&M					1,818.79	0.00	1,818.79
22-5244 · Other Repair / Maintenance							
	06/02/2026	41595	HIZEY SERVICE AND SUPPLY	Fire Hose Adpt and Cap STD	54.48		54.48
Total 22-5244 · Other Repair / Maintenance					54.48	0.00	54.48
22-5251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	111.08		111.08
	06/02/2026	41593	VERIZON WIRELESS	Verizon Utility	65.08		176.16
Total 22-5251 · Utilities					176.16	0.00	176.16
22-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	205.26		205.26
Total 22-5253 · Insurance					205.26	0.00	205.26
22-5312 · Chemicals							
	06/16/2026	41675	SUTHERLANDS CREDIT	SHOCK AND TREATMENT	113.97		113.97
	06/16/2026	41675	SUTHERLANDS CREDIT	CLARIFIER FOR POOL	42.58		156.55
	06/16/2026	41670	D. GERBER COMMERCIAL POOL PRODUCTS	CHEMICAL FOR POOL CHLORINE	2,030.00		2,186.55
	06/16/2026	41669	D. GERBER COMMERCIAL POOL PRODUCTS	CHLORINE FOR POOL	2,030.00		4,216.55
	06/23/2026	41676	D. GERBER COMMERCIAL POOL PRODUCTS	Pulsar Calcium 50# Drum X 10, Acid Magic 15G X 3	2,195.00		6,411.55
Total 22-5312 · Chemicals					6,411.55	0.00	6,411.55
22-5315 · Operating Supplies							
	06/09/2026	41645	D. GERBER COMMERCIAL POOL PRODUCTS	check valve, alkalinity indicator, sulfuric acid	93.52		93.52
Total 22-5315 · Operating Supplies					93.52	0.00	93.52
22-5319 · Misc. Supplies							
	06/02/2026	41605	BOMGAARS SUPPLY	Cement and nozzle	90.45		90.45
	06/02/2026	41605	BOMGAARS SUPPLY	Foam Brush and Stencil Set	12.98		103.43
	06/02/2026	41605	BOMGAARS SUPPLY	Brush Set, nozzle	21.47		124.90
	06/16/2026	41675	SUTHERLANDS CREDIT	LED BULBS	21.99		146.89
	06/16/2026	41668	Bank of America	POOL SUPPLIES	382.15		529.04
	06/16/2026	41668	Bank of America	POOL NET	23.99		553.03
	06/16/2026	41668	Bank of America	FREEZER FOR POOL	198.00		751.03
Total 22-5319 · Misc. Supplies					751.03	0.00	751.03
Total 22-Pool General Expenses					9,630.79	0.00	9,630.79
22-5100 · Staff Expense Pool							
22-5110 · Salaries							

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	06/30/2026	EOMPRADJ			7,959.61		7,959.61
Total 22-5110 · Salaries					7,959.61	0.00	7,959.61
22-5140 · PR Tax Expense City Share							
	06/30/2026	EOMPRADJ			616.87		616.87
Total 22-5140 · PR Tax Expense City Share					616.87	0.00	616.87
Total 22-5100 · Staff Expense Pool					8,576.48	0.00	8,576.48
Total 22 · POOL					18,207.27	0.00	18,207.27
24 · LIBRARY-BILLING							
24-5244 · Other Repair / Maintenance							
	06/09/2026	41657	ORKIN	PC Standard Quartlerly 4 PC Standard	132.24		132.24
Total 24-5244 · Other Repair / Maintenance					132.24	0.00	132.24
24-5251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	127.37		127.37
	06/02/2026	41589	KANSAS GAS SERVICE	Gas Utility	59.88		187.25
Total 24-5251 · Utilities					187.25	0.00	187.25
24-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	216.57		216.57
Total 24-5253 · Insurance					216.57	0.00	216.57
Total 24 · LIBRARY-BILLING					536.06	0.00	536.06
25 · SENIOR CENTER							
25-5251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	72.75		72.75
	06/02/2026	41589	KANSAS GAS SERVICE	Gas Utility	52.50		125.25
	06/02/2026	41604	ACCENTLOGIC	Phone Utility	32.90		158.15
	06/09/2026	EPAY	COX	Cox Utility	33.50		191.65
	06/23/2026	41682	KANSAS GAS SERVICE	Gas Utility	44.06		235.71
Total 25-5251 · Utilities					235.71	0.00	235.71
25-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	183.28		183.28
Total 25-5253 · Insurance					183.28	0.00	183.28
Total 25 · SENIOR CENTER					418.99	0.00	418.99
26 · MUSEUM							
26-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	508.22		508.22
Total 26-5253 · Insurance					508.22	0.00	508.22
Total 26 · MUSEUM					508.22	0.00	508.22
31 · SHERIFF DEPARTMENT CONTRACT							
31-Police Genral Expenditures							
31-5251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	136.29		136.29
	06/02/2026	41589	KANSAS GAS SERVICE	Gas Utility	56.70		192.99
	06/09/2026	EPAY	COX	Cox Utility	67.00		259.99
	06/23/2026	41682	KANSAS GAS SERVICE	Gas Utility	44.06		304.05
Total 31-5251 · Utilities					304.05	0.00	304.05
31-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	213.94		213.94
Total 31-5253 · Insurance					213.94	0.00	213.94
Total 31-Police Genral Expenditures					517.99	0.00	517.99
31-5243 · Contractural Services							
	06/02/2026	41602	BUTLER COUNTY SHERIFF LE	June 2026 Deputy Nathan Moyer	5,753.93		5,753.93
Total 31-5243 · Contractural Services					5,753.93	0.00	5,753.93
Total 31 · SHERIFF DEPARTMENT CONTRACT					6,271.92	0.00	6,271.92
34 · ANIMAL CONTROL							
34-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	7.36		7.36
Total 34-5253 · Insurance					7.36	0.00	7.36
Total 34 · ANIMAL CONTROL					7.36	0.00	7.36
50 · PUBLIC WORKS SHOP							
50-Public Works General							
50-5251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	106.55		106.55
	06/02/2026	41604	ACCENTLOGIC	Phone Utility	32.90		139.45
	06/09/2026	EPAY	COX	Cox Utility	27.52		166.97
	06/23/2026	41682	KANSAS GAS SERVICE	Gas Utility	35.58		202.55
	06/23/2026	41685	RYLAN ROSE	06/2026 Telephone Bill	30.00		232.55

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	06/23/2026	41686	Robert Beard	June 2026 Phone bill	30.00		262.55
	06/23/2026	41687	Josh Smith	June 2026 Telephone Bill	30.00		292.55
	06/23/2026	41688	Todd Harrison	June 2026 Phone Bill	30.00		322.55
Total 50-5251 · Utilities					322.55	0.00	322.55
50-5253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	1,486.95		1,486.95
Total 50-5253 · Insurance					1,486.95	0.00	1,486.95
50-5311 · Gasoline / Fuel / Lubricants							
	06/09/2026	41653	WEX FLEET UNIVERSAL	WEX CARD	1,081.26		1,081.26
Total 50-5311 · Gasoline / Fuel / Lubricants					1,081.26	0.00	1,081.26
50-5315 · Operating / Shop Supplies							
	06/16/2026	41661	KIMBALL MIDWEST	MISC PARTS FOR SHOP	1,323.33		1,323.33
	06/16/2026	41668	Bank of America	CHAINSAW PARTS	15.83		1,339.16
	06/23/2026	41680	BOMGAARS SUPPLY	Connector Hose, Brass Fittings	6.99		1,346.15
	06/23/2026	41680	BOMGAARS SUPPLY	Sleeve Thimble, Snap Spring, Quick link, Bolt Eye, S	27.94		1,374.09
Total 50-5315 · Operating / Shop Supplies					1,374.09	0.00	1,374.09
50-5319 · Misc. Supplies							
	06/02/2026	41605	BOMGAARS SUPPLY	Frame Roller, extension Cord	44.16		44.16
	06/02/2026	41605	BOMGAARS SUPPLY	Hitch	5.99		50.15
	06/16/2026	41675	SUTHERLANDS CREDIT	FOAM BURSH BRUSH CHIP	14.19		64.34
	06/16/2026	41668	Bank of America	LEMONADE FOR MAINTENANCE	32.90		97.24
	06/16/2026	41668	Bank of America	INSULATED CUPS FOR MAINTENANCE AND ICE	105.15		202.39
	06/16/2026	41668	Bank of America	CUPS FOR WATER	44.24		246.63
Total 50-5319 · Misc. Supplies					246.63	0.00	246.63
50-5321 · Maintenance Uniforms							
	06/02/2026	41603	UNIFIRST CORPORATION	Maintenance uniforms 05/25/2026	88.23		88.23
	06/09/2026	41649	UNIFIRST CORPORATION	Maintenance Uniforms 06/01/2026	134.03		222.26
	06/16/2026	41663	UNIFIRST CORPORATION	Maintenance Uniforms 06/08/2026	130.53		352.79
	06/16/2026	41671	UNIFIRST CORPORATION	Maintenance Uniforms 06/15/2026	83.23		436.02
	06/16/2026	41673	Bank of America	BOOTS FOR RYLAN	139.99		576.01
	06/23/2026	41683	UNIFIRST CORPORATION	06/22/2026 Maintenance Uniforms	86.23		662.24
Total 50-5321 · Maintenance Uniforms					662.24	0.00	662.24
50-5325 · Tools							
	06/16/2026	41673	Bank of America	DRILL AND THERMOMETER LASER	122.98		122.98
	06/23/2026	41680	BOMGAARS SUPPLY	Grider Cut off, Brush wire	279.58		402.56
Total 50-5325 · Tools					402.56	0.00	402.56
50-5331 · Vehicle / Mobile Parts-Supplies							
	06/16/2026	41674	TOWANDA BATTERY COMPANY	Battery for 09 Ford Truck	209.95		209.95
Total 50-5331 · Vehicle / Mobile Parts-Supplies					209.95	0.00	209.95
Total 50-Public Works General					5,786.23	0.00	5,786.23
50-5100 · Staff Expense Public Works							
50-5110 · Salaries							
	06/30/2026	EOMPRADJ			4,165.10		4,165.10
Total 50-5110 · Salaries					4,165.10	0.00	4,165.10
50-5140 · PR Tax Expense City Share							
	06/30/2026	EOMPRADJ			319.45		319.45
Total 50-5140 · PR Tax Expense City Share					319.45	0.00	319.45
50-5150 · KPERS City Share							
	06/30/2026	EOMPRADJ			408.90		408.90
Total 50-5150 · KPERS City Share					408.90	0.00	408.90
50-5160 · Health Ins. - City Share							
	06/30/2026	EOMPRADJ			1,071.16		1,071.16
Total 50-5160 · Health Ins. - City Share					1,071.16	0.00	1,071.16
Total 50-5100 · Staff Expense Public Works					5,964.61	0.00	5,964.61
Total 50 · PUBLIC WORKS SHOP					11,750.84	0.00	11,750.84
Total 100X · GENERAL FUND EXPENSES					67,502.76	666.49	66,836.27
DESIGNATED FUND EXPENDITURES							
250X · STREETS OM FUND EXPENSE							
2505100 · Staff Expense Streets							
2505110 · Salaries							
	06/30/2026	EOMPRADJ			1,281.57		1,281.57
Total 2505110 · Salaries					1,281.57	0.00	1,281.57
2505140 · PR Tax Expense City Share							

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	06/30/2026	EOMPRADJ			98.29		98.29
Total 2505140 · PR Tax Expense City Share					98.29	0.00	98.29
2505150 · KPERS City Share							
	06/30/2026	EOMPRADJ			125.82		125.82
Total 2505150 · KPERS City Share					125.82	0.00	125.82
2505160 · Health Ins. - City Share							
	06/30/2026	EOMPRADJ			329.59		329.59
Total 2505160 · Health Ins. - City Share					329.59	0.00	329.59
Total 2505100 · Staff Expense Streets					1,835.27	0.00	1,835.27
2505241 · Vehicle / Mobile Equip R&M							
	06/02/2026	41605	BOMGAARS SUPPLY	Pot Hole Trailer fixes	94.96		94.96
	06/02/2026	41605	BOMGAARS SUPPLY	Spray Paint and Finishing Metal Pad	67.89		162.85
	06/23/2026	41681	CENTRAL AG WHEEL & TIRE	Back Hoe Service Call Mount and Dismount 2 tires	516.83		679.68
Total 2505241 · Vehicle / Mobile Equip R&M					679.68	0.00	679.68
2505244 · Other Repair / Maintenance							
	06/09/2026	41654	SHEREWIN-WILLIAMS	Guard rails painting 5 gallons	177.98		177.98
Total 2505244 · Other Repair / Maintenance					177.98	0.00	177.98
2505251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	59.17		59.17
	06/02/2026	41592	Butler Electric Cooperative	light at Hunter and 254	71.55		130.72
Total 2505251 · Utilities					130.72	0.00	130.72
2505253 · Insurance (WC)							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	96.76		96.76
Total 2505253 · Insurance (WC)					96.76	0.00	96.76
2505310 · Fuel for Township-Exch for Rock							
	06/09/2026	41653	WEX FLEET UNIVERSAL	WEX CARD	434.77		434.77
Total 2505310 · Fuel for Township-Exch for Rock					434.77	0.00	434.77
2505311 · Gasoline/ Fuel/ Lubricants							
	06/09/2026	41653	WEX FLEET UNIVERSAL	WEX CARD	270.07		270.07
Total 2505311 · Gasoline/ Fuel/ Lubricants					270.07	0.00	270.07
2505315 · Operating Supplies							
	06/23/2026	41680	BOMGAARS SUPPLY	Reflective Tape	39.99		39.99
	06/23/2026	41680	BOMGAARS SUPPLY	Painting Handrails supplies rollers, Brush sets, paint	71.79		111.78
Total 2505315 · Operating Supplies					111.78	0.00	111.78
2505319 · Misc. Supplies							
	06/02/2026	41605	BOMGAARS SUPPLY	Street Signs fixed	51.14		51.14
Total 2505319 · Misc. Supplies					51.14	0.00	51.14
250X · STREETS OM FUND EXPENSE - Other							
	06/09/2026	41651	EVERGY	Street Lights Evergy	1,482.34		1,482.34
Total 250X · STREETS OM FUND EXPENSE - Other					1,482.34	0.00	1,482.34
Total 250X · STREETS OM FUND EXPENSE					5,270.51	0.00	5,270.51
260X · COMMUNITY CENTER EXPENSE							
2605225 · Cleaning / Disposal Serivice							
	06/23/2026	41677	Lisa K. Hamilton	June 2026 Community Building Cleaning	500.00		500.00
Total 2605225 · Cleaning / Disposal Serivice					500.00	0.00	500.00
2605251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	221.19		221.19
	06/02/2026	41589	KANSAS GAS SERVICE	Gas Utility	49.33		270.52
	06/02/2026	41604	ACCENTLOGIC	Phone Utility	32.90		303.42
	06/09/2026	EPAY	COX	Cox Utility	33.50		336.92
	06/23/2026	41682	KANSAS GAS SERVICE	Gas Utility	49.66		386.58
Total 2605251 · Utilities					386.58	0.00	386.58
2605253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	384.88		384.88
Total 2605253 · Insurance					384.88	0.00	384.88
2605259 · Miscellaneous Services							
	06/16/2026	41668	Bank of America	ECOBEE THERMOSTAT	48.00		48.00
Total 2605259 · Miscellaneous Services					48.00	0.00	48.00
Total 260X · COMMUNITY CENTER EXPENSE					1,319.46	0.00	1,319.46
611X · WATER FUND EXPENSE							
6115100 · Staff Expense Water							
6115110 · Salaries							
	06/30/2026	EOMPRADJ			3,203.92		3,203.92
Total 6115110 · Salaries					3,203.92	0.00	3,203.92
6115140 · PR Tax Expense City Share							

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	06/30/2026	EOMPRADJ			245.73		245.73
Total 6115140 · PR Tax Expense City Share					245.73	0.00	245.73
6115150 · KPERS City Share							
	06/30/2026	EOMPRADJ			314.54		314.54
Total 6115150 · KPERS City Share					314.54	0.00	314.54
6115160 · Health Ins. - City Share							
	06/30/2026	EOMPRADJ			823.97		823.97
Total 6115160 · Health Ins. - City Share					823.97	0.00	823.97
Total 6115100 · Staff Expense Water					4,588.16	0.00	4,588.16
6115212 · Transportation / Mileage							
	06/09/2026	41646	METRO COURIER	water samples to KDHE 05/16/2026 to 05/31/2026	68.86		68.86
Total 6115212 · Transportation / Mileage					68.86	0.00	68.86
6115221 · Membership Fees							
	06/09/2026	41650	KRWA	KRWA Membership	622.00		622.00
Total 6115221 · Membership Fees					622.00	0.00	622.00
6115241 · Vehicle / Mobile Equip R&M							
	06/23/2026	41681	CENTRAL AG WHEEL & TIRE	Back Hoe Service Call Mount and Dismount 2 tires	516.83		516.83
Total 6115241 · Vehicle / Mobile Equip R&M					516.83	0.00	516.83
6115251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	28.86		28.86
Total 6115251 · Utilities					28.86	0.00	28.86
6115253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	265.85		265.85
Total 6115253 · Insurance					265.85	0.00	265.85
6115254 · Printing / Publications							
	06/23/2026	41679	CANON FINANCIAL SERVICES	Printer Canon	47.48		47.48
Total 6115254 · Printing / Publications					47.48	0.00	47.48
6115334 · Materials / Supplies Stock							
	06/09/2026	41647	Lampton Welding Supply	welding supplies	13.89		13.89
Total 6115334 · Materials / Supplies Stock					13.89	0.00	13.89
6115341 · Water For Resale							
	06/02/2026	41596	RURAL WATER DIST. NO. 5	Water for resale 04/30/2026 to 05/29/2026	25,862.56		25,862.56
	06/02/2026	41596	RURAL WATER DIST. NO. 5	Water for resale 04/30/2026 to 05/29/2026	212.52		26,075.08
	06/02/2026	41596	RURAL WATER DIST. NO. 5	Water for resale 04/30/2026 to 05/29/2026	72.91		26,147.99
Total 6115341 · Water For Resale					26,147.99	0.00	26,147.99
6115420 · Contractual Services							
	06/16/2026	41660	GRIFFIN MAX CONSTRUCTION INC	June 2026	180.00		180.00
Total 6115420 · Contractual Services					180.00	0.00	180.00
Total 611X · WATER FUND EXPENSE					32,479.92	0.00	32,479.92
612X · WATER RESERVE EXPENSE							
6125400 · Computer Software							
	06/16/2026	41664	ZIPTILITY	1951	600.00		600.00
Total 6125400 · Computer Software					600.00	0.00	600.00
Total 612X · WATER RESERVE EXPENSE					600.00	0.00	600.00
613X · WATER TOWER EXPENSE							
6135253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	242.86		242.86
Total 6135253 · Insurance					242.86	0.00	242.86
Total 613X · WATER TOWER EXPENSE					242.86	0.00	242.86
621X · SEWER FUND EXPENSE							
6215100 · Staff Expense Sewer							
6215110 · Salaries							
	06/30/2026	EOMPRADJ			7,369.02		7,369.02
Total 6215110 · Salaries					7,369.02	0.00	7,369.02
6215140 · PR Tax Expense City Share							
	06/30/2026	EOMPRADJ			565.18		565.18
Total 6215140 · PR Tax Expense City Share					565.18	0.00	565.18
6215150 · KPERS City Share							
	06/30/2026	EOMPRADJ			723.44		723.44
Total 6215150 · KPERS City Share					723.44	0.00	723.44
6215160 · Health Ins. - City Share							
	06/30/2026	EOMPRADJ			1,895.14		1,895.14
Total 6215160 · Health Ins. - City Share					1,895.14	0.00	1,895.14
Total 6215100 · Staff Expense Sewer					10,552.78	0.00	10,552.78
6215200 · Non-Material Expenditures							

City of Towanda, KS
Claims Report
June 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	06/02/2026	41594	AMERICAN MESSAGING	Sewer Emergency Notification	30.10		30.10
Total 6215200 · Non-Material Expenditures					30.10	0.00	30.10
6215241 · Vehicle / Mobile Equip. R&M							
	06/23/2026	41681	CENTRAL AG WHEEL & TIRE	Back Hoe Service Call Mount and Dismount 2 tires	516.84		516.84
Total 6215241 · Vehicle / Mobile Equip. R&M					516.84	0.00	516.84
6215251 · Utilities							
	06/02/2026	41588	EVERGY	Evergy Utility	327.73		327.73
	06/23/2026	41678	LINGO	Sewer Emergency Phone	136.63		464.36
Total 6215251 · Utilities					464.36	0.00	464.36
6215253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	743.42		743.42
Total 6215253 · Insurance					743.42	0.00	743.42
6215254 · Printing / Publications							
	06/23/2026	41679	CANON FINANCIAL SERVICES	Printer Canon	47.48		47.48
Total 6215254 · Printing / Publications					47.48	0.00	47.48
6215315 · Operating Supplies							
	06/16/2026	41668	Bank of America	DAWN SOAP	75.42		75.42
Total 6215315 · Operating Supplies					75.42	0.00	75.42
6215334 · Materials / Supplies Stock							
	06/09/2026	41647	Lampton Welding Supply	welding supplies	13.90		13.90
Total 6215334 · Materials / Supplies Stock					13.90	0.00	13.90
6215400 · Computer Software							
	06/16/2026	41664	ZIPTILITY	1951	600.00		600.00
Total 6215400 · Computer Software					600.00	0.00	600.00
6215542 · Loan Jetter Sewer Equipment							
	06/02/2026	41590	EMPRISE BANK	Loan Jetter Sewer	959.64		959.64
Total 6215542 · Loan Jetter Sewer Equipment					959.64	0.00	959.64
Total 621X · SEWER FUND EXPENSE					14,003.94	0.00	14,003.94
630X · TRASH FUND EXPENSE							
6305225 · Cleaning / Disposal Service							
	06/09/2026	41644	WASTE CONNECTIONS OF KANSAS	05/01/2026 to 05/31/2026 Trash Pickup	11,487.40		11,487.40
Total 6305225 · Cleaning / Disposal Service					11,487.40	0.00	11,487.40
6305253 · Insurance							
	06/16/2026	41666	EMC INSURANCE	EMC INSURANCE	287.79		287.79
Total 6305253 · Insurance					287.79	0.00	287.79
6305254 · Printing / Publications							
	06/23/2026	41679	CANON FINANCIAL SERVICES	Printer Canon	47.48		47.48
Total 6305254 · Printing / Publications					47.48	0.00	47.48
6305400 · Computer Software							
	06/16/2026	41664	ZIPTILITY	1951	600.00		600.00
Total 6305400 · Computer Software					600.00	0.00	600.00
Total 630X · TRASH FUND EXPENSE					12,422.67	0.00	12,422.67
Total DESIGNATED FUND EXPENDITURES					66,339.36	0.00	66,339.36

	General Fund Expenditures	$ 66,836.27
	Designated Fund Expenditures	$ 66,397.57
Section 1	**Expenditures Other than Payroll**	$78,972.80
Section 2	**Payroll Expenditures**	$54,261.04
Total this Ordinance	**Total Expenditures**	$133,233.84

BANK OF AMERICA

SARAH RE GOODING
[redacted]

Business Card | April 08, 2026 - May 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$2,850.80
Minimum Payment Due	**$28.51**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$140.00
Payments and Other Credits	-$140.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$2,850.80
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$2,850.80
Credit Limit	$5,000
Credit Available	$2,149.20
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

Please read the Important Messages section in this statement (and in your April statement) about adding an Arbitration Provision to your existing Business Credit Card Rewards Programs. If you need assistance reading these revised terms on your ADA reader, please contact Customer Service at the number provided on your statement.

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		

BANK OF AMERICA

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
04/28	04/24	PAYMENT - THANK YOU	11815300000000500477134	- 140.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$140.00**
		Purchases and Other Charges		
04/09	04/09	TST* GAMBINO'S PIZZA - TOWANDA KS ✓	02305376099500353361010 12-5215	57.46
04/14	04/13	WAL-MART #0186 EL DORADO KS ✓	55483826104022783110197 12-5315	80.56
04/14	04/13	HARBOR FREIGHT TOOLS35 8004443353 KS	55263526104714939474376 21-	229.99
04/15	04/14	WM SUPERCENTER #186 EL DORADO KS ✓	05436846105400059274014 12-5315/12-5215	56.66
04/22	04/21	WM SUPERCENTER #186 EL DORADO KS ✓	05436846112400059082863 15-5314	76.49
04/27	04/25	Microsoft*Microsoft 36 8006427676 WA ✓	12302026115000511888213 12	141.04
04/30	04/29	INTUIT *QBooks Online 8338309255 CA ✓	55432866119200393763735 12-	2,208.60
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$2,850.80**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	**Balance Subject to Interest Rate**	**Finance Charges by Transaction Type**
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

We want to make sure you stay up to date on changes, reminders, and other important details that could impact you.

Bank of America - Arbitration Provision for Business Credit Card Rewards Programs
The definition of "Program Rules" will be amended and replaced with the following:
Program Rules Refers to the terms and conditions in this document, which govern the Card Program. Except where these Program Rules incorporate provisions from the Business Credit Card Agreement, these Program Rules are separate from the terms of the Business Credit Card Agreement provided with your Card.

The following provision will be added to the "Additional Terms" section with the subheading **"Disputes Regarding Points/Rewards":**
Disputes about Rewards or these Program Rules will be subject to binding arbitration as provided for in Your Business Credit Card Agreement. You can find the complete arbitration provision recently added to Your Business Card Agreement in your April statement.

We want to remind you of a few things you can do to help avoid late fees and finance charges:

- Schedule automatic payments to your corporate account, so they're not late.
- Create alerts to let you know when your payments are due or posted to your corporate account, and have them delivered to your phone or email.

Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

BANK OF AMERICA

CAMI JONES
[redacted]

Business Card | April 09, 2026 - May 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$385.20
Minimum Payment Due	**$25.00**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$0.00
Payments and Other Credits	$0.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$385.20
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$385.20
Credit Limit	$1,500
Credit Available	$1,114.80
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

Please read the Important Messages section in this statement (and in your April statement) about adding an Arbitration Provision to your existing Business Credit Card Rewards Programs. If you need assistance reading these revised terms on your ADA reader, please contact Customer Service at the number provided on your statement.

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Purchases and Other Charges		
04/22	04/21	KS.GOV PAYMENT 8004526727 KS trailer title work	55488726112124194114060 50-5200	69.19
04/23	04/23	TST* GAMBINO'S PIZZA - TOWANDA KS Food for Council	02305376113500354718418 12-5215	46.40

BANK OF AMERICA

CAMI JONES
[redacted]
April 09, 2026 - May 07, 2026

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
04/29	04/28	AMAZON RETA* BS0IL1W91 SEATTLE WA Heng ing foles	[illegible]611950000292649 6 50-5314	20.81
04/29	04/29	AMAZON MARK* BJ2HD7CY1 SEATTLE WA paper fowels 1/2 Trash bags	82303096119500027469514 50 112-5319	216.06
05/04	05/01	USPS PO 1989541202 TOWANDA KS mail letter	02305376122000696448393 12-5255	2.17
05/05	05/04	KS.GOV PAYMENT 8004526727 KS lost title reorder	55488726125126650123183 12-5211	10.25
05/07	05/06	KTA WEB/MOBILE PAYMQPS 3166824537 KS turnpike maint	55310206127426351597205 50-5212	20.32
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$385.20**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

We want to make sure you stay up to date on changes, reminders, and other important details that could impact you.

Bank of America - Arbitration Provision for Business Credit Card Rewards Programs
The definition of "Program Rules" will be amended and replaced with the following:
Program Rules Refers to the terms and conditions in this document, which govern the Card Program. Except where these Program Rules incorporate provisions from the Business Credit Card Agreement, these Program Rules are separate from the terms of the Business Credit Card Agreement provided with your Card.

The following provision will be added to the "Additional Terms" section with the subheading **"Disputes Regarding Points/Rewards":**
Disputes about Rewards or these Program Rules will be subject to binding arbitration as provided for in Your Business Credit Card Agreement. You can find the complete arbitration provision recently added to Your Business Card Agreement in your April statement.

We want to remind you of a few things you can do to help avoid late fees and finance charges:

- Schedule automatic payments to your corporate account, so they're not late.
- Create alerts to let you know when your payments are due or posted to your corporate account, and have them delivered to your phone or email.

Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

BANK OF AMERICA

ANDY NEWBREY
[redacted]

Business Card | April 08, 2026 - May 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$1,116.55
Minimum Payment Due	**$25.00**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$1,548.23
Payments and Other Credits	-$1,548.23
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$1,116.55
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$1,116.55
Credit Limit	$7,500
Credit Available	$6,383.45
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

Please read the Important Messages section in this statement (and in your April statement) about adding an Arbitration Provision to your existing Business Credit Card Rewards Programs. If you need assistance reading these revised terms on your ADA reader, please contact Customer Service at the number provided on your statement.

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		

BANK OF AMERICA

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
04/27	04/24	PAYMENT - THANK YOU	11515300000000597158236	- 1,548.23
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$1,548.23**
		Purchases and Other Charges		
04/08	04/07	TOCKIFY WEB CALENDAR POOLE LND	89101786097500176440038 12-5404	8.00
04/10	04/09	AMAZON MARK* BY0QO73W2 SEATTLE WA	82305096099500065331828 12-	68.06
04/10	04/09	AMAZON MARK* BC4EV8RW1 SEATTLE WA	82305096100500010397269 50-	34.99
04/13	04/10	AMAZON RETA* B71DO8CV1 SEATTLE WA	82305096100500045043052 50-	14.99
04/14	04/13	MOHAWK MATERIALS - KS 9185842707 KS	72710426103900011100025 21-	173.00
04/15	04/14	MOHAWK MATERIALS - KS 9185842707 KS	72710426104900011200030 21-	308.50
04/21	04/20	INTUIT *QuickBooks 8004468848 CA	55432866110207071803070 12-5401	416.00
04/21	04/20	Adobe 8008336687 CA	12302026110000410811220 12-5405	21.29
04/21	04/21	AMAZON RETA* BS6SP5RZ2 SEATTLE WA	82305096111500022343688 621-	71.72
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$1,116.55**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

We want to make sure you stay up to date on changes, reminders, and other important details that could impact you.

Bank of America - Arbitration Provision for Business Credit Card Rewards Programs
The definition of "Program Rules" will be amended and replaced with the following:
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The following provision will be added to the "Additional Terms" section with the subheading **"Disputes Regarding Points/Rewards":**
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We want to remind you of a few things you can do to help avoid late fees and finance charges:

- Schedule automatic payments to your corporate account, so they're not late.
- Create alerts to let you know when your payments are due or posted to your corporate account, and have them delivered to your phone or email.

Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

BANK OF AMERICA

RYLAN ROSE

[redacted]

Business Card — April 09, 2026 - May 07, 2026 — Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$166.92
Minimum Payment Due	**$25.00**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$0.00
Payments and Other Credits	$0.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$166.92
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$166.92
Credit Limit	$5,000
Credit Available	$4,833.08
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

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Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Purchases and Other Charges		
04/20	04/17	HARBOR FREIGHT TOOLS35 8004443353 KS	55263526108719610637841	31.98

BANK OF AMERICA

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
04/20	04/17	ACE HARDWARE 3163227500 KS	55310206108415003071951	134.94
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$166.92**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	**Balance Subject to Interest Rate**	**Finance Charges by Transaction Type**
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

We want to make sure you stay up to date on changes, reminders, and other important details that could impact you.

Bank of America - Arbitration Provision for Business Credit Card Rewards Programs
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The following provision will be added to the "Additional Terms" section with the subheading **"Disputes Regarding Points/Rewards":**
Disputes about Rewards or these Program Rules will be subject to binding arbitration as provided for in Your Business Credit Card Agreement. You can find the complete arbitration provision recently added to Your Business Card Agreement in your April statement.

We want to remind you of a few things you can do to help avoid late fees and finance charges:

- Schedule automatic payments to your corporate account, so they're not late.
- Create alerts to let you know when your payments are due or posted to your corporate account, and have them delivered to your phone or email.

Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

SUTHERLANDS/SYNCHRONY BANK

synchrony

CITY OF TOWANDA
Account Number : [redacted]
Statement Closing Date: 05/04/2026

Summary of Account Activity	
Previous Balance	$945.53
+ New Purchases	$627.25
- Payments	$945.53
+/- Credits, Fees & Adjustments (net)	$0.00
+/- Interest Charge (net)	$0.00
New Balance	**$627.25**
Credit Limit	$5,000.00
Available Credit	$4,372.00
Days in Billing Period	**31**

Pay online for free at: synchrony.com
For Synchrony Bank customer service or to report your card lost or stolen, call 1-866-396-8254.

Best times to call are Wednesday - Friday.

Payment Information	
New Balance	**$627.25**
Total Minimum Payment Due	**$30.00**
Payment Due Date	**05/27/2026**

PAYMENT DUE BY 5 P.M. EASTERN ON THE DUE DATE.
We may convert your payment into an electronic debit. See reverse side.

Late Payment Warning: If we do not receive your Total Minimum Payment Due by the Payment Due Date listed above, you may have to pay a late fee of up to $41.00 and your APRs may be increased up to the Penalty APR of 39.990%.

Minimum Payment Warning: Making only the Total Minimum Payment Due will increase the amount of interest you pay and the time it takes to repay your balance. For example:

If you make no additional charges using this card and each month you pay ...	You will pay off the balance shown on this statement in about ...	And you will end up paying an estimated total of ...
Only the minimum payment	3 years	$980.00

If you would like information about credit counseling services, call 1-877-302-8797.

1-2

Transaction Summary

Tran Date	Post Date	Reference Number	Description	Amount
04/27/2026	04/27/2026	P912300G701JJ9D6F	PAYMENT - THANK YOU	($945.53)
04/06/2026	04/06/2026	8534812FH011ZRH70	SUTHERLANDS 2302 EL DORADO KS	$17.45
	~~22-12~~-5242		STANDARD PURCHASE River Rock	
			HOME IMPROVEMENT	
04/08/2026	04/08/2026	8534812FK011MSGNX	SUTHERLANDS 2302 EL DORADO KS	$268.94
	22-5242		STANDARD PURCHASE Caulkgun, Roller	
			HOME IMPROVEMENT Frame x2, pod paint	
04/13/2026	04/13/2026	8534812FT010T75TL	SUTHERLANDS 2302 EL DORADO KS	$73.22
	21-5550		STANDARD PURCHASE PVC x4 Elbows	
			HOME IMPROVEMENT Red Bushing	
04/22/2026	04/22/2026	8534812G100Y36XG5	SUTHERLANDS 2302 EL DORADO KS	$79.76
	24-5242		STANDARD PURCHASE Air Cleaner x2	
			HOME IMPROVEMENT Downspouts	
04/22/2026	04/22/2026	8534812G100Y36X3F	SUTHERLANDS 2302 EL DORADO KS	$152.05
	22-5319		STANDARD PURCHASE Floor Squeegee	
			HOME IMPROVEMENT concrete mix Frame edge	
04/27/2026	04/27/2026	8534812G60112MYE1	SUTHERLANDS 2302 EL DORADO KS	$12.23
	50-5319		STANDARD PURCHASE Water	
			HOME IMPROVEMENT	
04/28/2026	04/28/2026	8534812G70112MZMP	SUTHERLANDS 2302 EL DORADO KS	$23.60
	~~21-5319~~ 22-5242		STANDARD PURCHASE Roller x2	
			HOME IMPROVEMENT	
			FEES	
			TOTAL FEES FOR THIS PERIOD	**$0.00**

Continued on next page

Transaction Summary (Continued)

Tran Date	Post Date	Reference Number	Description	Amount
			INTEREST CHARGED	
05/04/2026	05/04/2026		INTEREST CHARGE ON PURCHASES	$0.00
			TOTAL INTEREST FOR THIS PERIOD	**$0.00**

2026 Totals Year-to-Date	
Total Fees Charged in 2026	$0.00
Total Interest Charged in 2026	$0.00
Total Interest Paid in 2026	$0.00

Interest Charge Calculation

Type of Balance	Expiration Date	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	NA	34.99%	$0.00	$0.00

1-2

When is interest charged on my account?

If you make a **purchase,** generally we charge interest from the day you make the purchase until you pay it in full.

- You can avoid interest on new purchases (except some promotional purchases) if you have no balance at the start of your billing cycle or you pay your balance in full each month.
- If you did not pay your balance in full in the prior billing cycle, interest will be calculated on your balance from the first day of the current billing cycle until we receive your payment in full, even if you pay your balance in full and on time and make no new charges in the current billing cycle. This interest, plus interest on that interest, will be reflected on your next billing statement.

New Promotional Financing Plans

Eligible card purchases may be billed under the following promotion: No Interest if Paid in Full within 6, 12, 18, or 24 months. Under this promotion, if the promotional balance is not paid in full within the promotional period, interest will be imposed from the date of purchase at a rate of 34.99%. If a (v) is shown after your APR in the Interest Charge Calculation section of this billing statement, the APR is a variable rate and will vary with the market based on the Prime Rate. Regular account terms apply to non-promotional purchases and, after promotion ends, to promotional purchase. Minimum monthly payments are required. See promotional advertising for further details.

Cardholder News & Information

If you are charged interest, the charge will never be less than the minimum interest charge disclosed in your terms and conditions. If you incurred interest less than this amount (please see above in the Interest Charge Calculation section) we will increase this charge to this amount.

If you need to contact Synchrony about the loss of a Synchrony cardholder, you can submit a deceased notification form located at www.syf.com under the 'Contact Us' page.

Synchrony Bank may continue to obtain information, including employment and income information from others about you (including requesting reports from consumer reporting agencies and other sources) to review, maintain or collect your account.

City of Towanda, KS
Claims Report
July 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
100X · GENERAL FUND EXPENSES							
12 · ADMINISTRATION EXPENSES							
12-Administration/Finance							
00 · Non Departemental							
00-5118 · Sales Tax Sent On to State							
	07/31/2026	EOMLBCLNUP			11.56		11.56
Total 00-5118 · Sales Tax Sent On to State					11.56	0.00	11.56
Total 00 · Non Departemental					11.56	0.00	11.56
12-5215 · Food For Meettings							
	07/22/2026	8609	Bank of America	Pizza for Council Meeting	49.12		49.12
Total 12-5215 · Food For Meettings					49.12	0.00	49.12
12-5224 · Consulting Services							
	07/07/2026	41690	Swindoll, Janzen, Hawk & Loyd, LLC	Assisting with QBDT to QBO conversion and troubles	2,000.00		2,000.00
Total 12-5224 · Consulting Services					2,000.00	0.00	2,000.00
12-5242 · Building / Facilities R&M							
	07/22/2026	1413	SUTHERLANDS CREDIT	City Hall ramp	111.07		111.07
Total 12-5242 · Building / Facilities R&M					111.07	0.00	111.07
12-5254 · Printing / Publications							
	07/20/2026	AUTO	Nexbill Pay	Paperless EBILL 117	11.70		11.70
	07/20/2026	AUTO	Nexbill Pay	Check processing fee Lacy Gaskill	3.00		14.70
	07/28/2026	43541170	CANON FINANCIAL SERVICES	July Invoice	60.91		75.61
	07/28/2026		Bank of America	Column - public notice	42.50		118.11
	07/28/2026		Bank of America	Column - public notice	50.15		168.26
Total 12-5254 · Printing / Publications					168.26	0.00	168.26
12-5255 · Postage & Shipping Charges							
	07/07/2026	41694	TOWANDA POST OFFICE	Utility Bill Mailing	250.00		250.00
Total 12-5255 · Postage & Shipping Charges					250.00	0.00	250.00
12-5259 · Miscellaneous Services							
	07/22/2026	8609	Bank of America	Amazon Prime Renewal July 2026-June 2027	129.00		129.00
Total 12-5259 · Miscellaneous Services					129.00	0.00	129.00
12-5315 · Operating Supplies							
	07/16/2026		League of Kansas Municipalities	UPO/STO Licenses and Hard Copy Editions 2026	52.72		52.72
Total 12-5315 · Operating Supplies					52.72	0.00	52.72
12-5319 · Misc. Supplies							
	07/07/2026	41702	Seven K Company	Self inking Signature Stamp Sarah Gooding	53.30		53.30
	07/16/2026	4554	F5 IMPRINT	Office Staff T-Shirts	62.10		115.40
Total 12-5319 · Misc. Supplies					115.40	0.00	115.40
12-5400 · IT & Website Expenses							
12-5415 · IT Service Work							
	07/16/2026		IT HALOS, LLC	Quickbooks and Server Support	150.00		150.00
Total 12-5415 · IT Service Work					150.00	0.00	150.00
12-5400 · IT & Website Expenses - Other							
	07/22/2026	1177	Bank of America	S Gooding CC ending July 7	21.29		21.29
	07/28/2026		Bank of America	Andy Newbrey 1969	1,205.53		1,226.82
Total 12-5400 · IT & Website Expenses - Other					1,226.82	0.00	1,226.82
Total 12-5400 · IT & Website Expenses					1,376.82	0.00	1,376.82
Total 12-Administration/Finance					4,263.95	0.00	4,263.95
12-5100 · Staff Expense Administration							
12-5110 · Salaries							
	07/31/2026	EOMPRADJ			18,257.60		18,257.60
Total 12-5110 · Salaries					18,257.60	0.00	18,257.60
12-5140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			1,387.65		1,387.65
Total 12-5140 · PR Tax Expense City Share					1,387.65	0.00	1,387.65
12-5150 · KPERS City Share							
	07/31/2026	EOMPRADJ			1,733.72		1,733.72
Total 12-5150 · KPERS City Share					1,733.72	0.00	1,733.72
12-5160 · Health Ins. - City Share							
	07/31/2026	EOMPRADJ			1,993.24		1,993.24
Total 12-5160 · Health Ins. - City Share					1,993.24	0.00	1,993.24
12-5100 · Staff Expense Administration - Other							
	07/28/2026	E3824026	Colonial Life	June 1 Invoice	104.00		104.00
	07/28/2026	E3824026	Colonial Life	July 1 Invoice	104.00		208.00
Total 12-5100 · Staff Expense Administration - Other					208.00	0.00	208.00
Total 12-5100 · Staff Expense Administration					23,580.21	0.00	23,580.21
12-5251 · Utilities							
12-5261 · Utilities Reimbursed By BUFD#11							
	07/07/2026	41695	ACCENTLOGIC	Telephone Services	33.15		33.15
	07/07/2026	41698	COX	Cox Utilities	27.52		60.67

City of Towanda, KS
Claims Report
July 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	07/07/2026	41698	COX	Cox Utilities	44.91		105.58
	07/07/2026	41706	EVERGY	Evergy Utility	277.23		382.81
	07/22/2026	6147774709	VERIZON WIRELESS	City Cell Phones	41.55		424.36
	07/28/2026		KANSAS GAS SERVICE	Fire District share	59.30		483.66
	07/28/2026		EVERGY	Fire Reimb	303.53		787.19
Total 12-5261 · Utilities Reimbursed By BUFD#11					787.19	0.00	787.19
12-5251 · Utilities - Other							
	07/07/2026	41695	ACCENTLOGIC	Telephone Services	33.15		33.15
	07/07/2026	41706	EVERGY	Evergy Utility	208.07		241.22
	07/22/2026	6147774709	VERIZON WIRELESS	City Cell Phones	41.55		282.77
	07/28/2026		KANSAS GAS SERVICE	City Hall	72.47		355.24
	07/28/2026		EVERGY	City Hall	186.04		541.28
	07/28/2026		EVERGY	Siren	36.92		578.20
Total 12-5251 · Utilities - Other					578.20	0.00	578.20
Total 12-5251 · Utilities					1,365.39	0.00	1,365.39
12-5253 · Insurance							
12-5260 · Insuranc C Hall & Fire Sta Bldg							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	482.41		482.41
Total 12-5260 · Insuranc C Hall & Fire Sta Bldg					482.41	0.00	482.41
12-5253 · Insurance - Other							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	341.01		341.01
Total 12-5253 · Insurance - Other					341.01	0.00	341.01
Total 12-5253 · Insurance					823.42	0.00	823.42
Total 12 · ADMINISTRATION EXPENSES					30,032.97	0.00	30,032.97
13 · COURT							
13-Court General Expenses							
13-5252 · Communications							
	07/22/2026	6147774709	VERIZON WIRELESS	City Cell Phones	81.59		81.59
Total 13-5252 · Communications					81.59	0.00	81.59
Total 13-Court General Expenses					81.59	0.00	81.59
13-5100 · Staff Expense Court							
13-5110 · Salaries							
	07/31/2026	EOMPRADJ			199.75		199.75
Total 13-5110 · Salaries					199.75	0.00	199.75
13-5140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			15.49		15.49
Total 13-5140 · PR Tax Expense City Share					15.49	0.00	15.49
13-5150 · KPERS City Share							
	07/31/2026	EOMPRADJ					0.00
Total 13-5150 · KPERS City Share					0.00	0.00	0.00
13-5160 · Health Ins. - City Share							
	07/31/2026	EOMPRADJ					0.00
Total 13-5160 · Health Ins. - City Share					0.00	0.00	0.00
Total 13-5100 · Staff Expense Court					215.24	0.00	215.24
Total 13 · COURT					296.83	0.00	296.83
14 · LEGAL							
14-5110 · Salaries / Permanent							
	07/07/2026	41692	Robert Lane	Attorney Fees July 2026	1,200.00		1,200.00
Total 14-5110 · Salaries / Permanent					1,200.00	0.00	1,200.00
Total 14 · LEGAL					1,200.00	0.00	1,200.00
15 · PLANNING & ZONING							
15-5225 · Code Compliance Contract							
	07/07/2026	41691	PIERCE CODE COMPLIANCE LLC	Code Compliance July 2026	1,100.00		1,100.00
	07/16/2026	1028	PIERCE CODE COMPLIANCE LLC	Certified Mail and Citation Book	90.31		1,190.31
Total 15-5225 · Code Compliance Contract					1,190.31	0.00	1,190.31
15-5252 · Communications							
	07/27/2026		LISA HAMILTON	July cell phone	59.71		59.71
Total 15-5252 · Communications					59.71	0.00	59.71
Total 15 · PLANNING & ZONING					1,250.02	0.00	1,250.02
21 · PARKS and GROUNDSKEEPING							
21-5251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	377.17		377.17
	07/28/2026		EVERGY	620 Highland Park	31.34		408.51
	07/28/2026		EVERGY	Football Field	46.37		454.88
	07/28/2026		EVERGY	Baseball Field	62.43		517.31
	07/28/2026		EVERGY	Baseball Field	58.02		575.33
Total 21-5251 · Utilities					575.33	0.00	575.33
21-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	61.99		61.99

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	Date	Num	Name	Memo	Debit	Credit	Balance
Total 21-5253 · Insurance					61.99	0.00	61.99
21-5332 · Building / Facility Parts							
	07/22/2026	1413	SUTHERLANDS CREDIT	Post Hole Digger	70.30		70.30
Total 21-5332 · Building / Facility Parts					70.30	0.00	70.30
21-5420 · PORTA POTS							
	07/22/2026	3421	Prairie Pots	Portable Restroom June	140.00		140.00
Total 21-5420 · PORTA POTS					140.00	0.00	140.00
21-5550 · Groundkeeping							
21-5552 · Fertilizer & Chemicals							
	07/16/2026		BUTLER COUNTY NOXIOUS WEED DEPARTNME	Broadleaf Spray	230.25		230.25
Total 21-5552 · Fertilizer & Chemicals					230.25	0.00	230.25
21-5554 · Mowing							
21-5555 · Mower Gas & Oil							
	07/16/2026	113567458	WEX FLEET UNIVERSAL	June Mowing Fuel	237.04		237.04
Total 21-5555 · Mower Gas & Oil					237.04	0.00	237.04
21-5556 · Mower Repairs & Maint							
	07/16/2026	24645	HOOVER MOWER SALES	Mower Oil Change Supplies	38.61		38.61
	07/27/2026	510109	MAXIMUM OUTDOOR EQUIPMENT	Mower Repairs -	162.50		201.11
Total 21-5556 · Mower Repairs & Maint					201.11	0.00	201.11
Total 21-5554 · Mowing					438.15	0.00	438.15
Total 21-5550 · Groundkeeping					668.40	0.00	668.40
Total 21 · PARKS and GROUNDSKEEPING					1,516.02	0.00	1,516.02
22 · POOL							
22-Pool General Expenses							
22-5242 · Building / Facilities R&M							
	07/22/2026	1544	Bank of America	R Rose CC through July 7	867.12		867.12
	07/22/2026	1413	SUTHERLANDS CREDIT	Terminal Post	19.95		887.07
	07/22/2026	1413	SUTHERLANDS CREDIT	Pool Wiring	48.60		935.67
	07/22/2026	1413	SUTHERLANDS CREDIT	Cameras	341.98		1,277.65
	07/22/2026	1413	SUTHERLANDS CREDIT	Pool Repair	7.14		1,284.79
	07/22/2026	1413	SUTHERLANDS CREDIT	Pool House	223.08		1,507.87
	07/22/2026	1413	SUTHERLANDS CREDIT	Pool wiring	136.66		1,644.53
	07/28/2026		HICKMAN ENVIRONMENTAL	Swimming Pool Motor	1,705.70		3,350.23
Total 22-5242 · Building / Facilities R&M					3,350.23	0.00	3,350.23
22-5251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	815.26		815.26
	07/07/2026	41710	VERIZON WIRELESS	Verizon Utility	65.08		880.34
Total 22-5251 · Utilities					880.34	0.00	880.34
22-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	205.26		205.26
Total 22-5253 · Insurance					205.26	0.00	205.26
22-5312 · Chemicals							
	07/16/2026	26245	D. GERBER COMMERCIAL POOL PRODUCTS	Chemicals for Pool	2,030.00		2,030.00
	07/16/2026	26260	D. GERBER COMMERCIAL POOL PRODUCTS	Pool Chemicals	1,700.00		3,730.00
	07/22/2026	26267	D. GERBER COMMERCIAL POOL PRODUCTS	Pool Chemical	330.00		4,060.00
Total 22-5312 · Chemicals					4,060.00	0.00	4,060.00
22-5315 · Operating Supplies							
	07/07/2026	41699	D. GERBER COMMERCIAL POOL PRODUCTS	Stenner Chemical Feed Pump	690.28		690.28
	07/22/2026	8609	Bank of America	Memory Card for Pool camera	48.99		739.27
	07/22/2026	8609	Bank of America	Memory Card Reader for Pool Camera	9.99		749.26
	07/22/2026	1413	SUTHERLANDS CREDIT	No Tresspassing Sign - Pool	14.25		763.51
Total 22-5315 · Operating Supplies					763.51	0.00	763.51
Total 22-Pool General Expenses					9,259.34	0.00	9,259.34
22-5100 · Staff Expense Pool							
22-5110 · Salaries							
	07/31/2026	EOMPRADJ			11,188.14		11,188.14
Total 22-5110 · Salaries					11,188.14	0.00	11,188.14
22-5140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			867.08		867.08
Total 22-5140 · PR Tax Expense City Share					867.08	0.00	867.08
Total 22-5100 · Staff Expense Pool					12,055.22	0.00	12,055.22
Total 22 · POOL					21,314.56	0.00	21,314.56
24 · LIBRARY-BILLING							
24-5251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	182.99		182.99
	07/07/2026	41707	KANSAS GAS SERVICE	Gas Utility	44.06		227.05
	07/28/2026		EVERGY	Library	219.83		446.88
	07/28/2026		KANSAS GAS SERVICE	Library	45.03		491.91
Total 24-5251 · Utilities					491.91	0.00	491.91
24-5253 · Insurance							

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	Date	Num	Name	Memo	Debit	Credit	Balance
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	216.57		216.57
Total 24-5253 · Insurance					216.57	0.00	216.57
Total 24 · LIBRARY-BILLING					708.48	0.00	708.48
25 · SENIOR CENTER							
25-5251 · Utilities							
	07/07/2026	41695	ACCENTLOGIC	Telephone Services	33.16		33.16
	07/07/2026	41706	EVERGY	Evergy Utility	136.22		169.38
	07/28/2026		KANSAS GAS SERVICE	Senior Center	45.38		214.76
	07/28/2026		EVERGY	Senior Center	237.24		452.00
Total 25-5251 · Utilities					452.00	0.00	452.00
25-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	183.28		183.28
Total 25-5253 · Insurance					183.28	0.00	183.28
Total 25 · SENIOR CENTER					635.28	0.00	635.28
26 · MUSEUM							
26-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	508.22		508.22
Total 26-5253 · Insurance					508.22	0.00	508.22
Total 26 · MUSEUM					508.22	0.00	508.22
31 · SHERIFF DEPARTMENT CONTRACT							
31-Police Genral Expenditures							
31-5251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	190.29		190.29
	07/28/2026		KANSAS GAS SERVICE	Law Enforcement	44.33		234.62
	07/28/2026		EVERGY	Law Enforcement	236.14		470.76
Total 31-5251 · Utilities					470.76	0.00	470.76
31-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	213.94		213.94
Total 31-5253 · Insurance					213.94	0.00	213.94
Total 31-Police Genral Expenditures					684.70	0.00	684.70
31-5243 · Contractural Services							
	07/07/2026	41696	BUTLER COUNTY SHERIFF LE	July 2026 Deputy Nathan Moyer	6,433.05		6,433.05
Total 31-5243 · Contractural Services					6,433.05	0.00	6,433.05
Total 31 · SHERIFF DEPARTMENT CONTRACT					7,117.75	0.00	7,117.75
34 · ANIMAL CONTROL							
34-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	7.36		7.36
Total 34-5253 · Insurance					7.36	0.00	7.36
34-5259 · Misc. Services							
	07/22/2026	239575	PRAIRE STATION VET CLINIC	Kennel Inspection	50.00		50.00
Total 34-5259 · Misc. Services					50.00	0.00	50.00
Total 34 · ANIMAL CONTROL					57.36	0.00	57.36
50 · PUBLIC WORKS SHOP							
50-Public Works General							
50-5210 · Training / Meetings							
	07/16/2026		kANSAS MUNICIPAL UTILITIES	2026 Level 1 Training - Group 2	1,860.00		1,860.00
Total 50-5210 · Training / Meetings					1,860.00	0.00	1,860.00
50-5241 · Vehicle / Mobile Equipment R/M							
	07/16/2026	0255151612	O'REILLY AUTO PARTS	Bulb - '09 Ford Pickup	11.36		11.36
	07/22/2026	1033	Heartland Fleet Solutions	Dump Truck Diagnostics and fix	534.60		545.96
Total 50-5241 · Vehicle / Mobile Equipment R/M					545.96	0.00	545.96
50-5251 · Utilities							
	07/07/2026	41695	ACCENTLOGIC	Telephone Services	33.15		33.15
	07/07/2026	41698	COX	Cox Utilities	27.52		60.67
	07/07/2026	41706	EVERGY	Evergy Utility	133.56		194.23
	07/27/2026		ACCENTLOGIC	Phone and wallmount adapter for Maintenance Shop	333.60		527.83
	07/27/2026		RYLAN ROSE	July Cell phone	30.00		557.83
	07/27/2026		Josh Smith	July Cell Phone	30.00		587.83
	07/27/2026		Robert Beard	July Cell Phone	30.00		617.83
	07/27/2026		Todd Harrison	July Cell Phone	30.00		647.83
	07/28/2026		EVERGY	Public Works Shop	162.42		810.25
Total 50-5251 · Utilities					810.25	0.00	810.25
50-5253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	1,486.95		1,486.95
Total 50-5253 · Insurance					1,486.95	0.00	1,486.95
50-5311 · Gasoline / Fuel / Lubricants							
	07/16/2026	113567458	WEX FLEET UNIVERSAL	June Public Works Fuel	425.64		425.64
Total 50-5311 · Gasoline / Fuel / Lubricants					425.64	0.00	425.64
50-5314 · Office Supplies							
	07/22/2026	1544	Bank of America	R Rose CC through July 7	9.61		9.61

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	Date	Num	Name	Memo	Debit	Credit	Balance
	07/22/2026	8609	Bank of America	PW Memo Book for Work Orders	24.99		34.60
Total 50-5314 · Office Supplies					34.60	0.00	34.60
50-5315 · Operating / Shop Supplies							
	07/22/2026	8609	Bank of America	Cooling Neck Wrap	13.59		13.59
Total 50-5315 · Operating / Shop Supplies					13.59	0.00	13.59
50-5321 · Maintenance Uniforms							
	07/07/2026	41704	UNIFIRST CORPORATION	Maintenance Uniforms 06/29/2026	87.23		87.23
	07/16/2026	1900295566	UNIFIRST CORPORATION	Uniform Service - Invoice 07/06/2026	83.23		170.46
	07/16/2026	4554	F5 IMPRINT	Public Works Staff T-Shirts	878.08		1,048.54
	07/27/2026	1900300280	UNIFIRST CORPORATION	Invoice date 07-27-26	83.23		1,131.77
	07/27/2026	4576	F5 IMPRINT	Additional Maintenance Shirts	201.52		1,333.29
	07/28/2026	1900298467	UNIFIRST CORPORATION		83.23		1,416.52
Total 50-5321 · Maintenance Uniforms					1,416.52	0.00	1,416.52
50-5331 · Vehicle / Mobile Parts-Supplies							
	07/16/2026	1834	TOWANDA BATTERY COMPANY	Utility Truck/Bucket Truck	419.90		419.90
Total 50-5331 · Vehicle / Mobile Parts-Supplies					419.90	0.00	419.90
50-5332 · Building / Facility Parts							
	07/16/2026	SVC/268-464011	OVERHEAD DOOR COMPANY OF WICHITA	PW Shop Door Repairs	404.25		404.25
Total 50-5332 · Building / Facility Parts					404.25	0.00	404.25
Total 50-Public Works General					7,417.66	0.00	7,417.66
50-5100 · Staff Expense Public Works							
50-5110 · Salaries							
	07/31/2026	EOMPRADJ			4,336.61		4,336.61
Total 50-5110 · Salaries					4,336.61	0.00	4,336.61
50-5140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			331.55		331.55
Total 50-5140 · PR Tax Expense City Share					331.55	0.00	331.55
50-5150 · KPERS City Share							
	07/31/2026	EOMPRADJ			421.75		421.75
Total 50-5150 · KPERS City Share					421.75	0.00	421.75
50-5160 · Health Ins. - City Share							
	07/31/2026	EOMPRADJ			1,071.16		1,071.16
Total 50-5160 · Health Ins. - City Share					1,071.16	0.00	1,071.16
Total 50-5100 · Staff Expense Public Works					6,161.07	0.00	6,161.07
Total 50 · PUBLIC WORKS SHOP					13,578.73	0.00	13,578.73
Total 100X · GENERAL FUND EXPENSES					78,216.22	0.00	78,216.22
66000 · Payroll Expenses							
	07/07/2026		Hamilton, Lisa K	Direct Deposit	1,397.50		1,397.50
	07/07/2026		Hamilton, Lisa K	Direct Deposit	197.76		1,595.26
	07/07/2026		Hamilton, Lisa K	Direct Deposit	370.80		1,966.06
	07/07/2026		Hamilton, Lisa K	Direct Deposit	208.21		2,174.27
	07/07/2026		Hamilton, Lisa K	Direct Deposit	488.56		2,662.83
	07/07/2026		Hamilton, Lisa K	Direct Deposit	118.33		2,781.16
	07/07/2026		Hamilton, Lisa K	Direct Deposit	27.67		2,808.83
	07/07/2026		Hamilton, Lisa K	Direct Deposit	0.00		2,808.83
	07/07/2026		JACOBSON, BRETT V	Direct Deposit	729.20		3,538.03
	07/07/2026		JACOBSON, BRETT V	Direct Deposit	45.21		3,583.24
	07/07/2026		JACOBSON, BRETT V	Direct Deposit	10.58		3,593.82
	07/07/2026		JACOBSON, BRETT V	Direct Deposit	0.73		3,594.55
	07/07/2026		JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	1,226.68		4,821.23
	07/07/2026		JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	76.05		4,897.28
	07/07/2026		JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	17.79		4,915.07
	07/07/2026		JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	1.23		4,916.30
	07/07/2026		Jones, Cami M	Direct Deposit	1,594.91		6,511.21
	07/07/2026		Jones, Cami M	Direct Deposit	187.04		6,698.25
	07/07/2026		Jones, Cami M	Direct Deposit	70.14		6,768.39
	07/07/2026		Jones, Cami M	Direct Deposit	196.14		6,964.53
	07/07/2026		Jones, Cami M	Direct Deposit	508.06		7,472.59
	07/07/2026		Jones, Cami M	Direct Deposit	113.96		7,586.55
	07/07/2026		Jones, Cami M	Direct Deposit	26.66		7,613.21
	07/07/2026		Jones, Cami M	Direct Deposit	0.00		7,613.21
	07/07/2026		NICE, LAYNE A	Direct Deposit	133.00		7,746.21
	07/07/2026		NICE, LAYNE A	Direct Deposit	8.25		7,754.46
	07/07/2026		NICE, LAYNE A	Direct Deposit	1.93		7,756.39
	07/07/2026		NICE, LAYNE A	Direct Deposit	0.13		7,756.52
	07/07/2026		ROSE, MICHAEL R	Direct Deposit	680.73		8,437.25
	07/07/2026		ROSE, MICHAEL R	Direct Deposit	42.21		8,479.46
	07/07/2026		ROSE, MICHAEL R	Direct Deposit	9.87		8,489.33
	07/07/2026		ROSE, MICHAEL R	Direct Deposit	0.68		8,490.01
	07/07/2026		ROSE, RYLAN J	Direct Deposit	1,945.38		10,435.39

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Date	Num	Name	Memo	Debit	Credit	Balance
07/07/2026		ROSE, RYLAN J	Direct Deposit	12.54		10,447.93
07/07/2026		ROSE, RYLAN J	Direct Deposit	79.17		10,527.10
07/07/2026		ROSE, RYLAN J	Direct Deposit	211.12		10,738.22
07/07/2026		ROSE, RYLAN J	Direct Deposit	238.09		10,976.31
07/07/2026		ROSE, RYLAN J	Direct Deposit	508.06		11,484.37
07/07/2026		ROSE, RYLAN J	Direct Deposit	139.39		11,623.76
07/07/2026		ROSE, RYLAN J	Direct Deposit	32.60		11,656.36
07/07/2026		ROSE, RYLAN J	Direct Deposit	0.00		11,656.36
07/07/2026		SWILLEY, LAUREN R	Direct Deposit	397.77		12,054.13
07/07/2026		SWILLEY, LAUREN R	Direct Deposit	24.66		12,078.79
07/07/2026		SWILLEY, LAUREN R	Direct Deposit	5.77		12,084.56
07/07/2026		SWILLEY, LAUREN R	Direct Deposit	0.39		12,084.95
07/07/2026		Toney, Emelia C	Direct Deposit	75.08		12,160.03
07/07/2026		Toney, Emelia C	Direct Deposit	4.66		12,164.69
07/07/2026		Toney, Emelia C	Direct Deposit	1.09		12,165.78
07/07/2026		Toney, Emelia C	Direct Deposit	0.08		12,165.86
07/07/2026		Beard, Robert R	Direct Deposit	1,441.08		13,606.94
07/07/2026		Beard, Robert R	Direct Deposit	117.18		13,724.12
07/07/2026		Beard, Robert R	Direct Deposit	151.20		13,875.32
07/07/2026		Beard, Robert R	Direct Deposit	172.80		14,048.12
07/07/2026		Beard, Robert R	Direct Deposit	172.80		14,220.92
07/07/2026		Beard, Robert R	Direct Deposit	517.29		14,738.21
07/07/2026		Beard, Robert R	Direct Deposit	217.63		14,955.84
07/07/2026		Beard, Robert R	Direct Deposit	127.42		15,083.26
07/07/2026		Beard, Robert R	Direct Deposit	29.80		15,113.06
07/07/2026		Beard, Robert R	Direct Deposit	0.00		15,113.06
07/07/2026		Bonewitz, Jay D	Direct Deposit	386.97		15,500.03
07/07/2026		Bonewitz, Jay D	Direct Deposit	23.99		15,524.02
07/07/2026		Bonewitz, Jay D	Direct Deposit	5.61		15,529.63
07/07/2026		Bonewitz, Jay D	Direct Deposit	0.39		15,530.02
07/07/2026		Buxton, Kinley N	Direct Deposit	365.59		15,895.61
07/07/2026		Buxton, Kinley N	Direct Deposit	22.67		15,918.28
07/07/2026		Buxton, Kinley N	Direct Deposit	5.30		15,923.58
07/07/2026		Buxton, Kinley N	Direct Deposit	0.36		15,923.94
07/07/2026		DIVELEY, STETSON M	Direct Deposit	461.54		16,385.48
07/07/2026		DIVELEY, STETSON M	Direct Deposit	28.61		16,414.09
07/07/2026		DIVELEY, STETSON M	Direct Deposit	6.69		16,420.78
07/07/2026		DIVELEY, STETSON M	Direct Deposit	0.46		16,421.24
07/07/2026		Dorey, Kimber E	Direct Deposit	497.64		16,918.88
07/07/2026		Dorey, Kimber E	Direct Deposit	30.85		16,949.73
07/07/2026		Dorey, Kimber E	Direct Deposit	7.22		16,956.95
07/07/2026		Dorey, Kimber E	Direct Deposit	0.50		16,957.45
07/07/2026		Gooding, Sarah R	Direct Deposit	1,668.80		18,626.25
07/07/2026		Gooding, Sarah R	Direct Deposit	208.76		18,835.01
07/07/2026		Gooding, Sarah R	Direct Deposit	1,877.40		20,712.41
07/07/2026		Gooding, Sarah R	Direct Deposit	417.20		21,129.61
07/07/2026		Gooding, Sarah R	Direct Deposit	441.83		21,571.44
07/07/2026		Gooding, Sarah R	Direct Deposit	258.67		21,830.11
07/07/2026		Gooding, Sarah R	Direct Deposit	60.49		21,890.60
07/07/2026		Gooding, Sarah R	Direct Deposit	0.00		21,890.60
07/07/2026		Harrison, Todd R	Direct Deposit	1,504.83		23,395.43
07/07/2026		Harrison, Todd R	Direct Deposit	1.03		23,396.46
07/07/2026		Harrison, Todd R	Direct Deposit	103.00		23,499.46
07/07/2026		Harrison, Todd R	Direct Deposit	164.80		23,664.26
07/07/2026		Harrison, Todd R	Direct Deposit	517.29		24,181.55
07/07/2026		Harrison, Todd R	Direct Deposit	187.83		24,369.38
07/07/2026		Harrison, Todd R	Direct Deposit	109.09		24,478.47
07/07/2026		Harrison, Todd R	Direct Deposit	25.51		24,503.98
07/07/2026		Harrison, Todd R	Direct Deposit	0.00		24,503.98
07/07/2026		Maclaskey, Payton N	Direct Deposit	283.50		24,787.48
07/07/2026		Maclaskey, Payton N	Direct Deposit	17.58		24,805.06
07/07/2026		Maclaskey, Payton N	Direct Deposit	4.11		24,809.17
07/07/2026		Maclaskey, Payton N	Direct Deposit	0.28		24,809.45
07/07/2026		McGinley, Mason S	Direct Deposit	218.10		25,027.55
07/07/2026		McGinley, Mason S	Direct Deposit	13.53		25,041.08
07/07/2026		McGinley, Mason S	Direct Deposit	3.16		25,044.24
07/07/2026		McGinley, Mason S	Direct Deposit	0.22		25,044.46
07/07/2026		Owen, Luke A	Direct Deposit	227.40		25,271.86
07/07/2026		Owen, Luke A	Direct Deposit	14.10		25,285.96
07/07/2026		Owen, Luke A	Direct Deposit	3.30		25,289.26
07/07/2026		Owen, Luke A	Direct Deposit	0.23		25,289.49

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Claims Report
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Date	Num	Name	Memo	Debit	Credit	Balance
07/07/2026		Smith, Jason D	Direct Deposit	232.50		25,521.99
07/07/2026		Smith, Jason D	Direct Deposit	14.41		25,536.40
07/07/2026		Smith, Jason D	Direct Deposit	3.37		25,539.77
07/07/2026		Smith, Jason D	Direct Deposit	0.23		25,540.00
07/07/2026		Smith, Joshua A	Direct Deposit	1,402.52		26,942.52
07/07/2026		Smith, Joshua A	Direct Deposit	61.80		27,004.32
07/07/2026		Smith, Joshua A	Direct Deposit	164.80		27,169.12
07/07/2026		Smith, Joshua A	Direct Deposit	172.52		27,341.64
07/07/2026		Smith, Joshua A	Direct Deposit	517.29		27,858.93
07/07/2026		Smith, Joshua A	Direct Deposit	101.00		27,959.93
07/07/2026		Smith, Joshua A	Direct Deposit	23.62		27,983.55
07/07/2026		Smith, Joshua A	Direct Deposit	0.00		27,983.55
07/07/2026		Turner, Reagan E	Direct Deposit	295.13		28,278.68
07/07/2026		Turner, Reagan E	Direct Deposit	18.29		28,296.97
07/07/2026		Turner, Reagan E	Direct Deposit	4.28		28,301.25
07/07/2026		Turner, Reagan E	Direct Deposit	0.29		28,301.54
07/07/2026		Wilbur, Cole A	Direct Deposit	142.80		28,444.34
07/07/2026		Wilbur, Cole A	Direct Deposit	8.85		28,453.19
07/07/2026		Wilbur, Cole A	Direct Deposit	2.07		28,455.26
07/07/2026		Wilbur, Cole A	Direct Deposit	0.15		28,455.41
07/07/2026		WILBUR, WHITNEY L	Direct Deposit	467.72		28,923.13
07/07/2026		WILBUR, WHITNEY L	Direct Deposit	29.00		28,952.13
07/07/2026		WILBUR, WHITNEY L	Direct Deposit	6.79		28,958.92
07/07/2026		WILBUR, WHITNEY L	Direct Deposit	0.47		28,959.39
07/23/2026	41730	ENGELS, TIMOTHY M		963.30		29,922.69
07/23/2026	41730	ENGELS, TIMOTHY M		59.73		29,982.42
07/23/2026	41730	ENGELS, TIMOTHY M		13.97		29,996.39
07/23/2026	41730	ENGELS, TIMOTHY M		0.96		29,997.35
07/23/2026	41739	Toney, Emelia C	Direct Deposit	124.67		30,122.02
07/23/2026	41739	Toney, Emelia C	Direct Deposit	7.73		30,129.75
07/23/2026	41739	Toney, Emelia C	Direct Deposit	1.81		30,131.56
07/23/2026	41739	Toney, Emelia C	Direct Deposit	0.12		30,131.68
07/23/2026	41738	SWILLEY, LAUREN R	Direct Deposit	453.25		30,584.93
07/23/2026	41738	SWILLEY, LAUREN R	Direct Deposit	28.11		30,613.04
07/23/2026	41738	SWILLEY, LAUREN R	Direct Deposit	6.57		30,619.61
07/23/2026	41738	SWILLEY, LAUREN R	Direct Deposit	0.46		30,620.07
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	2,066.78		32,686.85
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	104.25		32,791.10
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	131.95		32,923.05
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	243.89		33,166.94
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	508.06		33,675.00
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	142.79		33,817.79
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	33.39		33,851.18
07/23/2026	41737	ROSE, RYLAN J	Direct Deposit	0.00		33,851.18
07/23/2026	41736	ROSE, MICHAEL R	Direct Deposit	681.04		34,532.22
07/23/2026	41736	ROSE, MICHAEL R	Direct Deposit	42.22		34,574.44
07/23/2026	41736	ROSE, MICHAEL R	Direct Deposit	9.87		34,584.31
07/23/2026	41736	ROSE, MICHAEL R	Direct Deposit	0.68		34,584.99
07/23/2026	41735	NICE, LAYNE A	Direct Deposit	121.62		34,706.61
07/23/2026	41735	NICE, LAYNE A	Direct Deposit	7.54		34,714.15
07/23/2026	41735	NICE, LAYNE A	Direct Deposit	1.76		34,715.91
07/23/2026	41735	NICE, LAYNE A	Direct Deposit	0.12		34,716.03
07/23/2026	41734	Jones, Cami M	Direct Deposit	1,870.40		36,586.43
07/23/2026	41734	Jones, Cami M	Direct Deposit	78.91		36,665.34
07/23/2026	41734	Jones, Cami M	Direct Deposit	206.43		36,871.77
07/23/2026	41734	Jones, Cami M	Direct Deposit	508.06		37,379.83
07/23/2026	41734	Jones, Cami M	Direct Deposit	119.98		37,499.81
07/23/2026	41734	Jones, Cami M	Direct Deposit	28.06		37,527.87
07/23/2026	41734	Jones, Cami M	Direct Deposit	0.00		37,527.87
07/23/2026	41733	JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	1,226.68		38,754.55
07/23/2026	41733	JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	76.06		38,830.61
07/23/2026	41733	JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	17.79		38,848.40
07/23/2026	41733	JACOBSON, CHRISTOPHER (Charlie)	Direct Deposit	1.23		38,849.63
07/23/2026	41732	JACOBSON, BRETT V	Direct Deposit	808.40		39,658.03
07/23/2026	41732	JACOBSON, BRETT V	Direct Deposit	50.12		39,708.15
07/23/2026	41732	JACOBSON, BRETT V	Direct Deposit	11.72		39,719.87
07/23/2026	41732	JACOBSON, BRETT V	Direct Deposit	0.81		39,720.68
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	1,977.60		41,698.28
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	114.95		41,813.23
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	221.60		42,034.83
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	488.56		42,523.39

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Date	Num	Name	Memo	Debit	Credit	Balance
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	126.18		42,649.57
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	29.51		42,679.08
07/23/2026	41731	Hamilton, Lisa K	Direct Deposit	0.00		42,679.08
07/23/2026	41740	Beard, Robert R		1,728.00		44,407.08
07/23/2026	41740	Beard, Robert R		151.74		44,558.82
07/23/2026	41740	Beard, Robert R		108.00		44,666.82
07/23/2026	41740	Beard, Robert R		0.00		44,666.82
07/23/2026	41740	Beard, Robert R		0.00		44,666.82
07/23/2026	41740	Beard, Robert R		517.29		45,184.11
07/23/2026	41740	Beard, Robert R		210.50		45,394.61
07/23/2026	41740	Beard, Robert R		123.24		45,517.85
07/23/2026	41740	Beard, Robert R		28.83		45,546.68
07/23/2026	41740	Beard, Robert R		0.00		45,546.68
07/23/2026	41741	Bonewitz, Jay D		64.28		45,610.96
07/23/2026	41741	Bonewitz, Jay D		3.99		45,614.95
07/23/2026	41741	Bonewitz, Jay D		0.93		45,615.88
07/23/2026	41741	Bonewitz, Jay D		0.06		45,615.94
07/23/2026	41742	Buxton, Kinley N		519.18		46,135.12
07/23/2026	41742	Buxton, Kinley N		32.19		46,167.31
07/23/2026	41742	Buxton, Kinley N		7.53		46,174.84
07/23/2026	41742	Buxton, Kinley N		0.52		46,175.36
07/23/2026	41743	DIVELEY, STETSON M		461.54		46,636.90
07/23/2026	41743	DIVELEY, STETSON M		28.62		46,665.52
07/23/2026	41743	DIVELEY, STETSON M		6.70		46,672.22
07/23/2026	41743	DIVELEY, STETSON M		0.46		46,672.68
07/23/2026	41744	Dorey, Kimber E		221.03		46,893.71
07/23/2026	41744	Dorey, Kimber E		13.71		46,907.42
07/23/2026	41744	Dorey, Kimber E		3.20		46,910.62
07/23/2026	41744	Dorey, Kimber E		0.22		46,910.84
07/23/2026	41745	Gooding, Sarah R		4,339.05		51,249.89
07/23/2026	41745	Gooding, Sarah R		0.00		51,249.89
07/23/2026	41745	Gooding, Sarah R		0.00		51,249.89
07/23/2026	41745	Gooding, Sarah R		0.00		51,249.89
07/23/2026	41745	Gooding, Sarah R		459.51		51,709.40
07/23/2026	41745	Gooding, Sarah R		269.02		51,978.42
07/23/2026	41745	Gooding, Sarah R		62.92		52,041.34
07/23/2026	41745	Gooding, Sarah R		0.00		52,041.34
07/23/2026	41746	Harrison, Todd R		1,444.75		53,486.09
07/23/2026	41746	Harrison, Todd R		0.00		53,486.09
07/23/2026	41746	Harrison, Todd R		61.80		53,547.89
07/23/2026	41746	Harrison, Todd R		0.00		53,547.89
07/23/2026	41746	Harrison, Todd R		164.80		53,712.69
07/23/2026	41746	Harrison, Todd R		20.60		53,733.29
07/23/2026	41746	Harrison, Todd R		517.29		54,250.58
07/23/2026	41746	Harrison, Todd R		179.18		54,429.76
07/23/2026	41746	Harrison, Todd R		104.03		54,533.79
07/23/2026	41746	Harrison, Todd R		24.33		54,558.12
07/23/2026	41746	Harrison, Todd R		0.00		54,558.12
07/23/2026	41747	Maclaskey, Payton N		257.17		54,815.29
07/23/2026	41747	Maclaskey, Payton N		15.94		54,831.23
07/23/2026	41747	Maclaskey, Payton N		3.72		54,834.95
07/23/2026	41747	Maclaskey, Payton N		0.26		54,835.21
07/23/2026	41748	McGinley, Mason S		124.95		54,960.16
07/23/2026	41748	McGinley, Mason S		7.74		54,967.90
07/23/2026	41748	McGinley, Mason S		1.82		54,969.72
07/23/2026	41748	McGinley, Mason S		0.12		54,969.84
07/23/2026	41749	Owen, Luke A		555.60		55,525.44
07/23/2026	41749	Owen, Luke A		34.44		55,559.88
07/23/2026	41749	Owen, Luke A		8.05		55,567.93
07/23/2026	41749	Owen, Luke A		0.55		55,568.48
07/23/2026	41750	Smith, Jason D		246.90		55,815.38
07/23/2026	41750	Smith, Jason D		15.31		55,830.69
07/23/2026	41750	Smith, Jason D		3.58		55,834.27
07/23/2026	41750	Smith, Jason D		0.25		55,834.52
07/23/2026	41751	Smith, Joshua A		1,525.77		57,360.29
07/23/2026	41751	Smith, Joshua A		103.00		57,463.29
07/23/2026	41751	Smith, Joshua A		0.00		57,463.29
07/23/2026	41751	Smith, Joshua A		172.49		57,635.78
07/23/2026	41751	Smith, Joshua A		517.29		58,153.07
07/23/2026	41751	Smith, Joshua A		100.99		58,254.06
07/23/2026	41751	Smith, Joshua A		23.62		58,277.68

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	Date	Num	Name	Memo	Debit	Credit	Balance
	07/23/2026	41751	Smith, Joshua A		0.00		58,277.68
	07/23/2026	41752	Turner, Reagan E		518.23		58,795.91
	07/23/2026	41752	Turner, Reagan E		32.13		58,828.04
	07/23/2026	41752	Turner, Reagan E		7.52		58,835.56
	07/23/2026	41752	Turner, Reagan E		0.52		58,836.08
	07/23/2026	41753	Wilbur, Cole A		192.30		59,028.38
	07/23/2026	41753	Wilbur, Cole A		11.92		59,040.30
	07/23/2026	41753	Wilbur, Cole A		2.78		59,043.08
	07/23/2026	41753	Wilbur, Cole A		0.19		59,043.27
	07/23/2026	41754	WILBUR, WHITNEY L		274.55		59,317.82
	07/23/2026	41754	WILBUR, WHITNEY L		17.02		59,334.84
	07/23/2026	41754	WILBUR, WHITNEY L		3.98		59,338.82
	07/23/2026	41754	WILBUR, WHITNEY L		0.28		59,339.10
	07/31/2026	EOMPRADJ				59,339.10	0.00
Total 66000 · Payroll Expenses					59,339.10	59,339.10	0.00
Total Expense					137,555.32	59,339.10	78,216.22
Net Ordinary Income					137,555.32	59,339.10	-78,216.22
DESIGNATED FUND EXPENDITURES							
250X · STREETS OM FUND EXPENSE							
2505100 · Staff Expense Streets							
2505110 · Salaries							
	07/31/2026	EOMPRADJ			1,334.34		1,334.34
Total 2505110 · Salaries					1,334.34	0.00	1,334.34
2505140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			102.01		102.01
Total 2505140 · PR Tax Expense City Share					102.01	0.00	102.01
2505150 · KPERS City Share							
	07/31/2026	EOMPRADJ			129.77		129.77
Total 2505150 · KPERS City Share					129.77	0.00	129.77
2505160 · Health Ins. - City Share							
	07/31/2026	EOMPRADJ			329.59		329.59
Total 2505160 · Health Ins. - City Share					329.59	0.00	329.59
Total 2505100 · Staff Expense Streets					1,895.71	0.00	1,895.71
2505242 · Street Reapir and Maintenance							
	07/22/2026	OEINV-038163	Kansas Ready Mix	Ready Mix for City of Towanda	592.50		592.50
	07/22/2026	1413	SUTHERLANDS CREDIT	Roller Repair	102.91		695.41
Total 2505242 · Street Reapir and Maintenance					695.41	0.00	695.41
2505251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	60.04		60.04
	07/07/2026	41709	BUTLER RURAL ELECTRIC	Light at Hunter and 254	69.29		129.33
	07/16/2026	7568938882	EVERGY	Evergy Street Lights - June 29 Statement	1,515.64		1,644.97
	07/28/2026		EVERGY	Traffic Signal	13.70		1,658.67
	07/28/2026	1094102	Butler Electric Cooperative		68.55		1,727.22
Total 2505251 · Utilities					1,727.22	0.00	1,727.22
2505253 · Insurance (WC)							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	96.79		96.79
Total 2505253 · Insurance (WC)					96.79	0.00	96.79
2505310 · Fuel for Township-Exch for Rock							
	07/16/2026	113567458	WEX FLEET UNIVERSAL	Towanda Township Fuel in exchange for Gravel	377.52		377.52
Total 2505310 · Fuel for Township-Exch for Rock					377.52	0.00	377.52
2505311 · Gasoline/ Fuel/ Lubricants							
	07/16/2026	113567458	WEX FLEET UNIVERSAL	June Streets Fuel	425.64		425.64
Total 2505311 · Gasoline/ Fuel/ Lubricants					425.64	0.00	425.64
2505315 · Operating Supplies							
	07/22/2026	2607-133314	MAC Pavement Maintenance Products	Asphalt Lutes	206.94		206.94
Total 2505315 · Operating Supplies					206.94	0.00	206.94
Total 250X · STREETS OM FUND EXPENSE					5,425.23	0.00	5,425.23
251X · STREET RESERVE							
2515333 · Street Material / Supplies							
	07/07/2026	41697	HIZEY SERVICE AND SUPPLY	2 X Culverts 8"X20' Galv Metal	662.08		662.08
	07/07/2026	41700	HIZEY SERVICE AND SUPPLY	3x Culverts	1,231.93		1,894.01
Total 2515333 · Street Material / Supplies					1,894.01	0.00	1,894.01
2515420 · Contractural Services							
	07/28/2026	175627	JEO CONSULTING GROUP	SS4A July 2026	9,090.00		9,090.00
	07/28/2026	Invoices 40910, 4092	South Central Sealing & Paving	Asphalt Repair - Invoice 40910	109,275.00		118,365.00
	07/28/2026	Invoices 40910, 4092	South Central Sealing & Paving	Slurry Seal - Invoice 40921	40,353.76		158,718.76
Total 2515420 · Contractural Services					158,718.76	0.00	158,718.76
Total 251X · STREET RESERVE					160,612.77	0.00	160,612.77

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	Date	Num	Name	Memo	Debit	Credit	Balance
260X · COMMUNITY CENTER EXPENSE							
2605225 · Cleaning / Disposal Serivice							
	07/27/2026	July Cleaning	Lisa K. Hamilton	July Cleaning	500.00		500.00
Total 2605225 · Cleaning / Disposal Serivice					500.00	0.00	500.00
2605251 · Utilities							
	07/07/2026	41695	ACCENTLOGIC	Telephone Services	33.16		33.16
	07/07/2026	41706	EVERGY	Evergy Utility	350.03		383.19
	07/28/2026		KANSAS GAS SERVICE	Community Building	48.59		431.78
	07/28/2026		EVERGY	Community Building	406.61		838.39
Total 2605251 · Utilities					838.39	0.00	838.39
2605253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	384.88		384.88
Total 2605253 · Insurance					384.88	0.00	384.88
2605259 · Miscellaneous Services							
	07/28/2026		Bank of America	Walmart - Community Building Cleaning Supplies	43.39		43.39
Total 2605259 · Miscellaneous Services					43.39	0.00	43.39
Total 260X · COMMUNITY CENTER EXPENSE					1,766.66	0.00	1,766.66
611X · WATER FUND EXPENSE							
6115100 · Staff Expense Water							
6115110 · Salaries							
	07/31/2026	EOMPRADJ			3,335.85		3,335.85
Total 6115110 · Salaries					3,335.85	0.00	3,335.85
6115140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			255.04		255.04
Total 6115140 · PR Tax Expense City Share					255.04	0.00	255.04
6115150 · KPERS City Share							
	07/31/2026	EOMPRADJ			324.43		324.43
Total 6115150 · KPERS City Share					324.43	0.00	324.43
6115160 · Health Ins. - City Share							
	07/31/2026	EOMPRADJ			823.97		823.97
Total 6115160 · Health Ins. - City Share					823.97	0.00	823.97
Total 6115100 · Staff Expense Water					4,739.29	0.00	4,739.29
6115212 · Transportation / Mileage							
	07/07/2026	41701	METRO COURIER	Mailing Water Samples 06/01/2026 to 06/15/2026	33.93		33.93
	07/16/2026	87329	METRO COURIER	KDHE Sample 6/22/2026	67.86		101.79
Total 6115212 · Transportation / Mileage					101.79	0.00	101.79
6115226 · Testing Services							
	07/16/2026	77694	KANSAS HEALTH AND ENVIRONMENT	Water Sampling - KDHE	305.00		305.00
Total 6115226 · Testing Services					305.00	0.00	305.00
6115241 · Vehicle / Mobile Equip R&M							
	07/16/2026	7151918-000	EQUIPMENTSHARE	Parts for Backhoe	34.83		34.83
	07/16/2026	7206526-000	EQUIPMENTSHARE	Switch for Backhoe	14.43		49.26
	07/16/2026		TOWANDA BATTERY COMPANY	Bucket Truck	27.98		77.24
	07/22/2026	1413	SUTHERLANDS CREDIT	Water Trailer	33.97		111.21
Total 6115241 · Vehicle / Mobile Equip R&M					111.21	0.00	111.21
6115251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	28.86		28.86
	07/28/2026		EVERGY	Water Tower	29.47		58.33
Total 6115251 · Utilities					58.33	0.00	58.33
6115253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	265.85		265.85
Total 6115253 · Insurance					265.85	0.00	265.85
6115254 · Printing / Publications							
	07/22/2026	11961	DON'S PRINTING	Utility Billing Postcards	182.00		182.00
	07/28/2026	43541170	CANON FINANCIAL SERVICES	July Invoice	60.92		242.92
Total 6115254 · Printing / Publications					242.92	0.00	242.92
6115255 · Shipping Charges							
	07/07/2026	41694	TOWANDA POST OFFICE	Utility Bill Mailing	250.00		250.00
	07/28/2026	87923	METRO COURIER		131.72		381.72
Total 6115255 · Shipping Charges					381.72	0.00	381.72
6115315 · Operating Supplies							
	07/22/2026	8609	Bank of America	Blue Flags for Marking	97.99		97.99
	07/22/2026	8609	Bank of America	Rust-Oleum Paint for marking	61.09		159.08
	07/28/2026		Schulte Supply	Nepune Antenna Assembly	128.00		287.08
	07/28/2026		Schulte Supply	Neptune Antenna Assembly	134.00		421.08
Total 6115315 · Operating Supplies					421.08	0.00	421.08
6115334 · Materials / Supplies Stock							
	07/22/2026	0001166366	Lampton Welding Supply	Welding Supplies	13.60		13.60
Total 6115334 · Materials / Supplies Stock					13.60	0.00	13.60
6115341 · Water For Resale							

City of Towanda, KS
Claims Report
July 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
	07/07/2026	41705	RURAL WATER DIST. NO. 5	Water usage 05/29/2026 to 06/30/2026	28,252.92		28,252.92
Total 6115341 · Water For Resale					28,252.92	0.00	28,252.92
6115420 · Contractual Services							
	07/07/2026	41693	GRIFFIN MAX CONSTRUCTION INC	July 2026	180.00		180.00
Total 6115420 · Contractual Services					180.00	0.00	180.00
6115541 · Machinery / Equipment							
	07/16/2026	S1245929.001	Schulte Supply	Neptune 12V Quick Connect Power Cable	321.00		321.00
	07/22/2026	17488T4	CENTRAL AG WHEEL & TIRE	Service Call - Flat Repair for Backhoe	225.00		546.00
Total 6115541 · Machinery / Equipment					546.00	0.00	546.00
6115550 · Water System Design KWO Grant							
	07/31/2026			Deposit		35,050.00	-35,050.00
Total 6115550 · Water System Design KWO Grant					0.00	35,050.00	-35,050.00
Total 611X · WATER FUND EXPENSE					35,619.71	35,050.00	569.71
613X · WATER TOWER EXPENSE							
6135253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	242.86		242.86
Total 6135253 · Insurance					242.86	0.00	242.86
Total 613X · WATER TOWER EXPENSE					242.86	0.00	242.86
621X · SEWER FUND EXPENSE							
6215100 · Staff Expense Sewer							
6215110 · Salaries							
	07/31/2026	EOMPRADJ			7,672.46		7,672.46
Total 6215110 · Salaries					7,672.46	0.00	7,672.46
6215140 · PR Tax Expense City Share							
	07/31/2026	EOMPRADJ			586.58		586.58
Total 6215140 · PR Tax Expense City Share					586.58	0.00	586.58
6215150 · KPERS City Share							
	07/31/2026	EOMPRADJ			746.18		746.18
Total 6215150 · KPERS City Share					746.18	0.00	746.18
6215160 · Health Ins. - City Share							
	07/31/2026	EOMPRADJ			1,895.14		1,895.14
Total 6215160 · Health Ins. - City Share					1,895.14	0.00	1,895.14
Total 6215100 · Staff Expense Sewer					10,900.36	0.00	10,900.36
6215200 · Non-Material Expenditures							
	07/07/2026	41703	AMERICAN MESSAGING	Emergency Sewer Calls	30.12		30.12
	07/27/2026	F1-016037	AMERICAN MESSAGING		30.12		60.24
Total 6215200 · Non-Material Expenditures					60.24	0.00	60.24
6215251 · Utilities							
	07/07/2026	41706	EVERGY	Evergy Utility	267.10		267.10
	07/22/2026	34920230	LINGO	Emergency Line	136.63		403.73
	07/28/2026		EVERGY	Sewer	342.68		746.41
	07/28/2026		EVERGY	Sewer	48.61		795.02
Total 6215251 · Utilities					795.02	0.00	795.02
6215253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	743.42		743.42
Total 6215253 · Insurance					743.42	0.00	743.42
6215254 · Printing / Publications							
	07/22/2026	11961	DON'S PRINTING	Utility Billing Postcards	181.00		181.00
	07/28/2026	43541170	CANON FINANCIAL SERVICES	July Invoice	60.92		241.92
Total 6215254 · Printing / Publications					241.92	0.00	241.92
6215255 · Shipping Charges							
	07/07/2026	41694	TOWANDA POST OFFICE	Utility Bill Mailing	250.00		250.00
Total 6215255 · Shipping Charges					250.00	0.00	250.00
6215315 · Operating Supplies							
	07/22/2026	8609	Bank of America	Dawn Detergent	60.00		60.00
	07/22/2026	8609	Bank of America	Rust-Oleum Paint for marking	55.94		115.94
	07/22/2026	8609	Bank of America	Green Flags for Marking	66.99		182.93
Total 6215315 · Operating Supplies					182.93	0.00	182.93
6215334 · Materials / Supplies Stock							
	07/22/2026	0001166366	Lampton Welding Supply	Welding Supplies	13.60		13.60
Total 6215334 · Materials / Supplies Stock					13.60	0.00	13.60
6215542 · Loan Jetter Sewer Equipment							
	07/07/2026	41708	EMPRISE BANK	Sewer Jetter Payment	959.64		959.64
	07/28/2026	13364170	EMPRISE BANK	Regular payment	959.64		1,919.28
Total 6215542 · Loan Jetter Sewer Equipment					1,919.28	0.00	1,919.28
Total 621X · SEWER FUND EXPENSE					15,106.77	0.00	15,106.77
630X · TRASH FUND EXPENSE							
6305225 · Cleaning / Disposal Service							
	07/16/2026	21716900v025	WASTE CONNECTIONS INC	June Trash Service	11,555.14		11,555.14

City of Towanda, KS
Claims Report
July 2026

	Date	Num	Name	Memo	Debit	Credit	Balance
Total 6305225 · Cleaning / Disposal Service					11,555.14	0.00	11,555.14
6305253 · Insurance							
	07/22/2026	7003221351	EMC INSURANCE	July Insurance Payment	287.79		287.79
Total 6305253 · Insurance					287.79	0.00	287.79
6305254 · Printing / Publications							
	07/07/2026	41694	TOWANDA POST OFFICE	Utility Bill Mailing	250.00		250.00
	07/22/2026	11961	DON'S PRINTING	Utility Billing Postcards	181.00		431.00
	07/28/2026	43541170	CANON FINANCIAL SERVICES	July Invoice	60.92		491.92
Total 6305254 · Printing / Publications					491.92	0.00	491.92
Total 630X · TRASH FUND EXPENSE					12,334.85	0.00	12,334.85
Total DESIGNATED FUND EXPENDITURES					231,108.85	35,050.00	196,058.85

	General Fund Expenditures	$ 78,216.22
	Designated Fund Expenditures	$ 196,058.85
Section 1	**Expenditures Other than Payroll**	$214,935.97
Section 2	**Payroll Expenditures**	$59,339.10
Total this Ordinance	**Total Expenditures**	$274,275.07

City of Towanda
Water Consumption Totals (Gallons)
2026

*Consumption totals are for the **billed** month stated (readings from the end of the previous month).

Usage Month	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Billed Month	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
RWD #5 (Account #1310)	0	0	0	0	0	0	0	0	0	0	0	0	0
RWD #5 (Account #1309)	3,527,100	3,811,400	3,604,900	3,873,400	3,643,000	3,918,100	4,224,500	4,603,200	0	0	0	0	31,205,600
RWD #5 (Account #1297)	0	0	0	0	0	0	0	0	0	0	0	0	0
RWD #5 Total	3,527,100	3,811,400	3,604,900	3,873,400	3,643,000	3,918,100	4,224,500	4,603,200	0	0	0	0	**31,205,600**
Jayhawk Billed	1,983,000	2,319,000	2,834,000	2,146,000	2,502,000	2,208,000	2,858,000	3,253,000	0	0	0	0	**20,103,000**
Bulk Water Billed	0	0	0	0	0	0	0	0	0	0		0	**0**
Known Water Loss			273,000						0		0		**273,000**
Total Billed	1,983,000	2,319,000	2,561,000	2,146,000	2,502,000	2,208,000	2,858,000	3,253,000	0	0	0	0	**19,830,000**
Consumption Difference	(1,544,100)	(1,492,400)	(770,900)	(1,727,400)	(1,141,000)	(1,710,100)	(1,366,500)	(1,350,200)	0	0	0	0	**(11,375,600)**
Percent Different	44%	39%	21%	45%	31%	44%	32%	29%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	36%

Jayhawk Water $ Amount	$35,630.00	$38,822.90	$43,653.54	$44,952.60	$40,926.10	$38,308.00	$45,467.30	$49,789.60	$0.00	$0.00	$0.00	$0.00	$337,550.04
Rural Water 5 Billing Amou	$20,987.14	$22,661.67	$21,445.38	$23,023.82	$21,669.79	$25,862.56	$27,967.49	$30,455.54	$0.00	$0.00	$0.00	$0.00	$194,073.39
Total Income from Water	**$14,642.86**	**$16,161.23**	**$22,208.16**	**$21,928.78**	**$19,256.31**	**$12,445.44**	**$17,499.81**	**$19,334.06**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$143,476.65**
Days	31	28	31	30	31	30	31	31	30	31	30	31	
Daly Gallons	113,777	136,121	116,287	129,113	117,516	130,603	136,274	148,490	-	-	-	-	#DIV/0!
Daily Billed Gallons	63,968	82,821	91,419	71,533	80,710	73,600	92,194	104,935	-	-	-	-	#DIV/0!
Daily Loss	49,810	53,300	24,868	57,580	36,806	57,003	44,081	43,555	-	-	-	-	#DIV/0!
Monthly Cost of Loss	$9,079.31	$8,775.31	$4,532.89	$10,157.11	$6,709.08	$10,055.39	$8,035.02	$7,939.18	$0.00	$0.00	$0.00	$0.00	$65,283.29

BANK OF AMERICA

SARAH RE GOODING
[redacted]

Business Card | June 08, 2026 - July 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$21.29
Minimum Payment Due	**$21.29**
Payment Due Date	**08/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$0.00
Payments and Other Credits	$0.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$21.29
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$21.29
Credit Limit	$5,000
Credit Available	$4,978.71
Statement Closing Date	07/07/26
Days in Billing Cycle	30

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Purchases and Other Charges		
06/22	06/20	ADOBE *ADOBE 4085366000 CA	57540246171718696161229 12-5400	21.29
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$21.29**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	**Balance Subject to Interest Rate**	**Finance Charges by Transaction Type**
PURCHASES	16.99%	$0.00	$0.00

BANK OF AMERICA

LISA K HAMILTON
[redacted]

Business Card June 08, 2026 - July 07, 2026 Cardholder Statement

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1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$136.04
Minimum Payment Due	**$25.00**
Payment Due Date	**08/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$290.60
Payments and Other Credits	-$290.60
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$136.04
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$136.04
Credit Limit	$1,500
Credit Available	$1,363.96
Statement Closing Date	07/07/26
Days in Billing Cycle	30

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*		*Amount*
		Payments and Other Credits			
06/22	06/22	PAYMENT - THANK YOU	17315300000000561335041		- 290.60
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD			**-$290.60**
		Purchases and Other Charges			
06/12	06/11	WAL-MART #0186 EL DORADO KS	55483826163025443157720	260-5319	43.39
06/15	06/12	COLUMN PUBLIC NOTICE WASHINGTON DC	82305096164500004181763	12-5254	42.50
06/15	06/12	COLUMN PUBLIC NOTICE WASHINGTON DC	82305096164500004192315	12-5254	50.15
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD			**$136.04**

BANK OF AMERICA

CAMI JONES
[redacted]

Business Card | June 08, 2026 - July 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

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DALLAS, TX 75266-0441

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WILMINGTON, DE 19886-5796

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1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total $535.21

Minimum Payment Due $25.00

Payment Due Date 08/03/26

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$1,339.71
Payments and Other Credits	-$1,422.19
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$617.69
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$535.21
Credit Limit	$1,500
Credit Available	$964.79
Statement Closing Date	07/07/26
Days in Billing Cycle	30

617.69 total

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
06/22	06/22	PAYMENT - THANK YOU	17315300000000561335025	- 1,362.19
06/25	06/23	AMAZON RETA* U788Z1523 SEATTLE WA	82305096175500048517995	- 60.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$1,422.19**
		Purchases and Other Charges		
06/08	06/07	AMAZON MARK* JM3Q09YQ3 SEATTLE WA	82305096158500050874756	48.99
06/08	06/07	AMAZON MARK* TE1566Z53 SEATTLE WA	82305096158500050923777	9.99
06/09	06/09	AMAZON MARK* GS8A33CK3 SEATTLE WA	82305096160500031451308	13.59
06/11	06/11	TST* GAMBINO'S PIZZA - TOWANDA KS	02305376162500377715789	49.12
06/1[illegible]		AMAZON MARK* 0C8W05R63 SEATTLE WA	82305096168500056731768	24.99

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
06/19	06/18	AMAZON RETA* U788Z1523 SEATTLE WA	82305096169500056268653	60.00
06/22	06/19	AMAZON MKTPL*HY8H163E3 8662161072 WA	55432866170205930655217	55.94
06/22	06/19	B2B Prime*7T7PS1NG3 8882804331 WA Amazon Prime	55432866170205912997058	129.00
06/22	06/19	AMAZON MARK* OT27K98K3 SEATTLE WA	82305096170500069563485	164.98
06/22	06/20	AMAZON RETA* V28S33M53 SEATTLE WA	82305096171500055311914	61.09
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$617.69**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

BANK OF AMERICA

ANDY NEWBREY
[redacted]

Business Card — June 08, 2026 - July 07, 2026 — Cardholder Statement

Account Information:
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Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

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PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total $1,205.53
Minimum Payment Due $25.00
Payment Due Date 08/03/26

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$439.79
Payments and Other Credits	-$439.79
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$1,205.53
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$1,205.53
Credit Limit	$7,500
Credit Available	$6,294.47
Statement Closing Date	07/07/26
Days in Billing Cycle	30

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		
06/22	06/22	PAYMENT - THANK YOU	17315300000000561335066	- 439.79
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$439.79**
		Purchases and Other Charges		
06/11	06/11	Microsoft*Microsoft 36 8006427676 WA	12302026162000300529079 12-5400	108.49
06/22	06/19	Dropbox DGCMQ9M8QYLD 4158576933 CA	15270216170001170060094 12-5400	540.00 ✓
06/22	06/20	INTUIT *QuickBooks 8004468848 CA	55432866171206235961192 12-5400	416.00 ✓
06/29	06/27	Microsoft*Microsoft 36 8006427676 WA	12302026178000408322072 12-5400	141.04 ✓
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$1,205.53**

BANK OF AMERICA

RYLAN ROSE
[redacted]

Business Card | June 08, 2026 - July 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$876.73
Minimum Payment Due	**$25.00**
Payment Due Date	**08/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$262.97
Payments and Other Credits	-$262.97
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$876.73
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$876.73
Credit Limit	$5,000
Credit Available	$4,123.27
Statement Closing Date	07/07/26
Days in Billing Cycle	30

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		
06/26	06/25	PAYMENT - THANK YOU	17715300000000565548637	-262.97
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$262.97**
		Purchases and Other Charges		
06/30	06/29	GRAINGER 8004724643 KS	55436876181151814925973 22-5242	867.12
07/07	07/06	WAL-MART #0186 EL DORADO KS	05416016187141000393934 60-5314	9.61
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$876.73**

SUTHERLANDS/SYNCHRONY BANK

synchrony

CITY OF TOWANDA
Account Number : [redacted]
Statement Closing Date: 07/03/2026

Summary of Account Activity

Previous Balance	$785.05
+ New Purchases	$1,109.91
- Payments	$785.05
+/- Credits, Fees & Adjustments (net)	$0.00
+/- Interest Charge (net)	$0.00
New Balance	**$1,109.91**
Credit Limit	$5,000.00
Available Credit	$3,890.00
Days in Billing Period	**29**

Pay online for free at: synchrony.com
For Synchrony Bank customer service or to report your card lost or stolen, call 1-866-396-8254.

Best times to call are Wednesday - Friday.

Payment Information

New Balance	**$1,109.91**
Total Minimum Payment Due	**$39.00**
Payment Due Date	**07/27/2026**

PAYMENT DUE BY 5 P.M. EASTERN ON THE DUE DATE. We may convert your payment into an electronic debit. See reverse side.

Late Payment Warning: If we do not receive your Total Minimum Payment Due by the Payment Due Date listed above, you may have to pay a late fee of up to $41.00 and your APRs may be increased up to the Penalty APR of 39.990%.

Minimum Payment Warning: Making only the Total Minimum Payment Due will increase the amount of interest you pay and the time it takes to repay your balance. For example:

If you make no additional charges using this card and each month you pay ...	You will pay off the balance shown on this statement in about ...	And you will end up paying an estimated total of ...
Only the minimum payment	7 years	$2,701.00
$50.00	3 years	$1,807.00 (Savings = $894.00)

If you would like information about credit counseling services, call 1-877-302-8797.

Transaction Summary

Tran Date	Post Date	Reference Number	Description	Amount
06/26/2026	06/26/2026	P912300J4012BJVZB	PAYMENT - THANK YOU	($785.05)
06/04/2026	06/05/2026	8534812HQ011QP14N	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE HOME IMPROVEMENT 22-5242 ✓	$19.95
06/04/2026	06/05/2026	8534812HQ011QP14Y	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE HOME IMPROVEMENT PARK 21-5332 ✓	$70.30
06/15/2026	06/15/2026	8534812HP0112PXWA	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE HOME IMPROVEMENT RILAN 611-5241	$33.97
06/16/2026	06/16/2026	8534812HR011ZBG82	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE HOME IMPROVEMENT PARKS 22-5242 ✓	$48.60
06/18/2026	06/18/2026	8534812HS010FMMKP	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE HOME IMPROVEMENT ROLLER 250-5242 ✓	$102.91
06/19/2026	06/19/2026	8534812HW010FMNMN	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE 22-5242 ✓	$341.98

Continued on next page

* NOTICE: See reverse side and additional pages (if any) for important information concerning your account.

Transaction Summary (Continued)

Tran Date	Post Date	Reference Number	Description	Amount
			HOME IMPROVEMENT	
			CAMERAS	
06/19/2026	06/19/2026	8534812HW0112R20D	SUTHERLANDS 2302 EL DORADO KS	✓ $14.25
			STANDARD PURCHASE 22-5315	
			HOME IMPROVEMENT	
			POOL	
06/22/2026	06/22/2026	8534812HY010TLX62	SUTHERLANDS 2302 EL DORADO KS	✓ $7.14
			STANDARD PURCHASE 22-5242	
			HOME IMPROVEMENT	
			POOL	
06/22/2026	06/22/2026	8534812HY010T6Z3V	SUTHERLANDS 2302 EL DORADO KS 22-5242	✓ $223.08
			STANDARD PURCHASE	
			HOME IMPROVEMENT	
			POOL	
06/25/2026	06/25/2026	8534812J10106JK16	SUTHERLANDS 2302 EL DORADO KS 12-5242	✓ $111.07
			STANDARD PURCHASE	
			HOME IMPROVEMENT	
			RAMP	
06/30/2026	06/30/2026	8534812J6010FN1W8	SUTHERLANDS 2302 EL DORADO KS	✓ $136.66
			STANDARD PURCHASE	
			HOME IMPROVEMENT 22-5242	
			FEES	
			TOTAL FEES FOR THIS PERIOD	**$0.00**
			INTEREST CHARGED	
07/03/2026	07/03/2026		INTEREST CHARGE ON PURCHASES	$0.00
			TOTAL INTEREST FOR THIS PERIOD	**$0.00**

2026 Totals Year-to-Date	
Total Fees Charged in 2026	$0.00
Total Interest Charged in 2026	$0.00
Total Interest Paid in 2026	$0.00

1-2

Interest Charge Calculation

Type of Balance	Expiration Date	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	NA	34.99%	$0.00	$0.00

When is interest charged on my account?

If you make a **purchase,** generally we charge interest from the day you make the purchase until you pay it in full.

- You can avoid interest on new purchases (except some promotional purchases) if you have no balance at the start of your billing cycle or you pay your balance in full each month.
- If you did not pay your balance in full in the prior billing cycle, interest will be calculated on your balance from the first day of the current billing cycle until we receive your payment in full, even if you pay your balance in full and on time and make no new charges in the current billing cycle. This interest, plus interest on that interest, will be reflected on your next billing statement.

New Promotional Financing Plans

Eligible card purchases may be billed under the following promotion: No Interest if Paid in Full within 6, 12, 18, or 24 months. Under this promotion, if the promotional balance is not paid in full within the promotional period, interest will be imposed from the date of purchase at a rate of 34.99%. If a (v) is shown after your APR in the Interest Charge Calculation section of this billing statement, the APR is a variable rate and will vary with the market based on the Prime Rate. Regular account terms apply to non-promotional purchases and, after promotion ends, to promotional purchase. Minimum monthly payments are required. See promotional advertising for further details.

Cardholder News & Information

If you are charged interest, the charge will never be less than the minimum interest charge disclosed in your terms and conditions. If you incurred interest less than this amount (please see above in the Interest Charge Calculation section) we will

BANK OF AMERICA

SARAH RE GOODING
[redacted]

Business Card	April 08, 2026 - May 07, 2026	Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$2,850.80
Minimum Payment Due	**$28.51**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above, You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$140.00
Payments and Other Credits	-$140.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$2,850.80
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$2,850.80
Credit Limit	$5,000
Credit Available	$2,149.20
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

Please read the Important Messages section in this statement (and in your April statement) about adding an Arbitration Provision to your existing Business Credit Card Rewards Programs. If you need assistance reading these revised terms on your ADA reader, please contact Customer Service at the number provided on your statement.

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		

BANK OF AMERICA

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
04/28	04/24	PAYMENT - THANK YOU	11815300000000500477134	- 140.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$140.00**
		Purchases and Other Charges		
04/09	04/09	TST* GAMBINO'S PIZZA - TOWANDA KS	02305376099500353361010 12-5215	57.46
04/14	04/13	WAL-MART #0186 EL DORADO KS	55483826104022783110197 12-5315	80.56
04/14	04/13	HARBOR FREIGHT TOOLS35 8004443353 KS	55263526104714939474376 21-	229.99
04/15	04/14	WM SUPERCENTER #186 EL DORADO KS	05436846105400059274014 12-5315/12-5215	56.66
04/22	04/21	WM SUPERCENTER #186 EL DORADO KS	05436846112400059082863 15-5314	76.49
04/27	04/25	Microsoft*Microsoft 36 8006427676 WA	12302026115000511888213 12	141.04
04/30	04/29	INTUIT *QBooks Online 8338309255 CA	55432866119200393763735 12-	2,208.60
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$2,850.80**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	**Balance Subject to Interest Rate**	**Finance Charges by Transaction Type**
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

We want to make sure you stay up to date on changes, reminders, and other important details that could impact you.

Bank of America - Arbitration Provision for Business Credit Card Rewards Programs
The definition of "Program Rules" will be amended and replaced with the following:
Program Rules Refers to the terms and conditions in this document, which govern the Card Program. Except where these Program Rules incorporate provisions from the Business Credit Card Agreement, these Program Rules are separate from the terms of the Business Credit Card Agreement provided with your Card.

The following provision will be added to the "Additional Terms" section with the subheading **"Disputes Regarding Points/Rewards":**
Disputes about Rewards or these Program Rules will be subject to binding arbitration as provided for in Your Business Credit Card Agreement. You can find the complete arbitration provision recently added to Your Business Card Agreement in your April statement.

We want to remind you of a few things you can do to help avoid late fees and finance charges:

- Schedule automatic payments to your corporate account, so they're not late.
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Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

BANK OF AMERICA

CAMI JONES
[redacted]

Business Card | April 09, 2026 - May 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$385.20
Minimum Payment Due	**$25.00**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$0.00
Payments and Other Credits	$0.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$385.20
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$385.20
Credit Limit	$1,500
Credit Available	$1,114.80
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

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Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Purchases and Other Charges		
04/22	04/21	KS.GOV PAYMENT 8004526727 KS trailer title work	55488726112124194114060 60-5200	69.19
04/23	04/23	TST* GAMBINO'S PIZZA - TOWANDA KS Food for Council	02305376113500354718418 12-5215	46.40

BANK OF AMERICA

CAMI JONES
[redacted]
April 09, 2026 - May 07, 2026

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
04/29	04/28	AMAZON RETA* BS0IL1W91 SEATTLE WA Henging foles	[illegible]6119500002926496 50-5314	20.81
04/29	04/29	AMAZON MARK* BJ2HD7CY1 SEATTLE WA paper fowels 12 Trash	82303096119500027469514 50 112-5319	216.06
05/04	05/01	USPS PO 1989541202 TOWANDA KS mail letter	02305376122000696448393 12-5255	2.17
05/05	05/04	KS.GOV PAYMENT 8004526727 KS lost title reorder	55488726125126650123183 12-5211	10.25
05/07	05/06	KTA WEB/MOBILE PAYMQPS 3166824537 KS turnpike maint	55310206127426351597205 50-5212	20.32
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$385.20**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

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BANK OF AMERICA

ANDY NEWBREY
[redacted]

Business Card | April 08, 2026 - May 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

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WILMINGTON, DE 19886-5796

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1.800.673.1044, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total $1,116.55

Minimum Payment Due $25.00

Payment Due Date 06/03/26

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$1,548.23
Payments and Other Credits	-$1,548.23
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$1,116.55
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$1,116.55
Credit Limit	$7,500
Credit Available	$6,383.45
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

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Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
04/27	04/24	PAYMENT - THANK YOU	11515300000000597158236	- 1,548.23
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$1,548.23**
		Purchases and Other Charges		
04/08	04/07	TOCKIFY WEB CALENDAR POOLE LND	89101786097500176440038 12-5404	8.00
04/10	04/09	AMAZON MARK* BY0QO73W2 SEATTLE WA	82305096099500065331828 12 -	68.06
04/10	04/09	AMAZON MARK* BC4EV8RW1 SEATTLE WA	82305096100500010397269 50 -	34.99
04/13	04/10	AMAZON RETA* B71DO8CV1 SEATTLE WA	82305096100500045043052 50 -	14.99
04/14	04/13	MOHAWK MATERIALS - KS 9185842707 KS	72710426103900011100025 21 -	173.00
04/15	04/14	MOHAWK MATERIALS - KS 9185842707 KS	72710426104900011200030 21 -	308.50
04/21	04/20	INTUIT *QuickBooks 8004468848 CA	55432866110207071803070 12-5401	416.00
04/21	04/20	Adobe 8008336687 CA	12302026110000410811220 12-5405	21.29
04/21	04/21	AMAZON RETA* BS6SP5RZ2 SEATTLE WA	82305096111500022343688 621 -	71.72
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$1,116.55**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	**Balance Subject to Interest Rate**	**Finance Charges by Transaction Type**
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

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Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

BANK OF AMERICA

RYLAN ROSE
[redacted]

Business Card | April 09, 2026 - May 07, 2026 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 660441
DALLAS, TX 75266-0441

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BUSINESS CARD
PO BOX 15796
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Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	$166.92
Minimum Payment Due	**$25.00**
Payment Due Date	**06/03/26**

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
$0.00 for balance less than $100.01
$29.00 for balance less than $1,000.01
$39.00 for balance less than $5,000.01
$49.00 for balance equal to or greater than $5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance	$0.00
Payments and Other Credits	$0.00
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$166.92
Fees Charged	**$0.00**
Finance Charge	**$0.00**
New Balance Total	$166.92
Credit Limit	$5,000
Credit Available	$4,833.08
Statement Closing Date	05/07/26
Days in Billing Cycle	30

Important Changes to Your Account Terms

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Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Purchases and Other Charges		
04/20	04/17	HARBOR FREIGHT TOOLS35 8004443353 KS	55263526108719610637841	31.98

BANK OF AMERICA

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
04/20	04/17	ACE HARDWARE 3163227500 KS	55310206108415003071951	134.94
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		**$166.92**

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	**Balance Subject to Interest Rate**	**Finance Charges by Transaction Type**
PURCHASES	16.99%	$0.00	$0.00
CASH	27.74% V	$0.00	$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

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Turn on automatic payments and alerts through Business Advantage 360 at Bankofamerica.com/SmallBusiness or our mobile app.

SUTHERLANDS/SYNCHRONY BANK

synchrony

CITY OF TOWANDA
Account Number : [redacted]
Statement Closing Date: 05/04/2026

Summary of Account Activity

Previous Balance	$945.53
+ New Purchases	$627.25
- Payments	$945.53
+/- Credits, Fees & Adjustments (net)	$0.00
+/- Interest Charge (net)	$0.00
New Balance	**$627.25**
Credit Limit	$5,000.00
Available Credit	$4,372.00
Days in Billing Period	**31**

Pay online for free at: synchrony.com
For Synchrony Bank customer service or to report your card lost or stolen, call 1-866-396-8254.

Best times to call are Wednesday - Friday.

Payment Information

New Balance	**$627.25**
Total Minimum Payment Due	**$30.00**
Payment Due Date	**05/27/2026**

PAYMENT DUE BY 5 P.M. EASTERN ON THE DUE DATE.
We may convert your payment into an electronic debit. See reverse side.

Late Payment Warning: If we do not receive your Total Minimum Payment Due by the Payment Due Date listed above, you may have to pay a late fee of up to $41.00 and your APRs may be increased up to the Penalty APR of 39.990%.

Minimum Payment Warning: Making only the Total Minimum Payment Due will increase the amount of interest you pay and the time it takes to repay your balance. For example:

If you make no additional charges using this card and each month you pay ...	You will pay off the balance shown on this statement in about ...	And you will end up paying an estimated total of ...
Only the minimum payment	3 years	$980.00

If you would like information about credit counseling services, call 1-877-302-8797.

Transaction Summary

Tran Date	Post Date	Reference Number	Description	Amount
04/27/2026	04/27/2026	P912300G701JJ9D6F	PAYMENT - THANK YOU	($945.53)
04/06/2026 22~~12~~-5242	04/06/2026	8534812FH011ZRH70	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE River Rock HOME IMPROVEMENT	$17.45
04/08/2026 22-5242	04/08/2026	8534812FK011MSGNX	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE Caulkgun, Roller HOME IMPROVEMENT Frame x2, pool paint	$268.94
04/13/2026 21-5550	04/13/2026	8534812FT010T75TL	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE PVC x4 Elbows HOME IMPROVEMENT Red Bushing	$73.22
04/22/2026 24-5242	04/22/2026	8534812G100Y36XG5	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE Air Cleaner x2 HOME IMPROVEMENT Downspouts	$79.76
04/22/2026 22-5319	04/22/2026	8534812G100Y36X3F	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE Floor Squeegee HOME IMPROVEMENT concrete mix Frame edge	$152.05
04/27/2026 50-5319	04/27/2026	8534812G60112MYE1	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE Water HOME IMPROVEMENT	$12.23
04/28/2026 ~~21-5319~~ 22-5242	04/28/2026	8534812G70112MZMP	SUTHERLANDS 2302 EL DORADO KS STANDARD PURCHASE Roller x2 HOME IMPROVEMENT	$23.60
			FEES	
			TOTAL FEES FOR THIS PERIOD	**$0.00**

Continued on next page

* NOTICE: See reverse side and additional pages (if any) for important information concerning your account.

Transaction Summary (Continued)

Tran Date	Post Date	Reference Number	Description	Amount
			INTEREST CHARGED	
05/04/2026	05/04/2026		INTEREST CHARGE ON PURCHASES	$0.00
			TOTAL INTEREST FOR THIS PERIOD	**$0.00**

2026 Totals Year-to-Date	
Total Fees Charged in 2026	$0.00
Total Interest Charged in 2026	$0.00
Total Interest Paid in 2026	$0.00

Interest Charge Calculation

Type of Balance	Expiration Date	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	NA	34.99%	$0.00	$0.00

When is interest charged on my account?

If you make a **purchase,** generally we charge interest from the day you make the purchase until you pay it in full.

- You can avoid interest on new purchases (except some promotional purchases) if you have no balance at the start of your billing cycle or you pay your balance in full each month.
- If you did not pay your balance in full in the prior billing cycle, interest will be calculated on your balance from the first day of the current billing cycle until we receive your payment in full, even if you pay your balance in full and on time and make no new charges in the current billing cycle. This interest, plus interest on that interest, will be reflected on your next billing statement.

New Promotional Financing Plans

Eligible card purchases may be billed under the following promotion: No Interest if Paid in Full within 6, 12, 18, or 24 months. Under this promotion, if the promotional balance is not paid in full within the promotional period, interest will be imposed from the date of purchase at a rate of 34.99%. If a (v) is shown after your APR in the Interest Charge Calculation section of this billing statement, the APR is a variable rate and will vary with the market based on the Prime Rate. Regular account terms apply to non-promotional purchases and, after promotion ends, to promotional purchase. Minimum monthly payments are required. See promotional advertising for further details.

Cardholder News & Information

If you are charged interest, the charge will never be less than the minimum interest charge disclosed in your terms and conditions. If you incurred interest less than this amount (please see above in the Interest Charge Calculation section) we will increase this charge to this amount.

If you need to contact Synchrony about the loss of a Synchrony cardholder, you can submit a deceased notification form located at www.syf.com under the 'Contact Us' page.

Synchrony Bank may continue to obtain information, including employment and income information from others about you (including requesting reports from consumer reporting agencies and other sources) to review, maintain or collect your account.

CITY OF TOWANDA

APPROPRIATION ORDINANCE NO. 06-2026

For period June 1st, 2026 through, June 30th, 2026

Be it ordained by the Governing Body of the City of Towanda that the above dated ordinance is and shall be passed and all claims honored and paid by the City Clerk.

Section 1.	**Claims paid prior to approval of the City Council, authorized by Ordinance No. 279.**	**$78,914.59**
Section 2.	**Payroll**	**$54,261.04**
	Total this Ordinance:	**$133,175.63**

Stetson Diveley
Treasurer

Mike Hayes
Mayor

Report Attestation for the Month of June 2026.

I have reviewed the Financial Statements and reports contained herein and, to the best of my knowledge, believe they present an accurate record of the City of Towanda's financial transactions for the indicated month.

Stetson Diveley
Treasurer, City of Towanda, KS

CITY OF TOWANDA

Draft

APPROPRIATION ORDINANCE NO. 07-2026

For period July 1st, 2026 through, July 31st, 2026

Be it ordained by the Governing Body of the City of Towanda that the above dated ordinance is and shall be passed and all claims honored and paid by the City Clerk.

Section 1.	**Claims paid prior to approval of the City Council, authorized by Ordinance No. 279.**	**$214,935.97**
Section 2.	**Payroll**	**$59,339.10**
	Total this Ordinance:	**$274,275.07**

Stetson Diveley
Treasurer

Mike Hayes
Mayor

Towanda July 2026

Date	Call Type	Location	Outcome	Deputy
7/3/2026	Welfare Check	500 N 6th St.	HBO	Moyer
7/3/2026	School Check	900 E Main St.	HBO	Moyer
7/3/2026	School Check	500 N 6th St.	HBO	Moyer
7/3/2026	Disturbance	1000 E Clay Hill Rd.	Report	District
7/3/2026	Civil Stand By	1000 E Clay Hill Rd.	HBO	District
7/3/2026	Disturbance	700 E Mechanic St.	Report	District
7/3/2026	Fireworks Complaint	E Wilson Dr./S Pine Ridge Dr.	HBO	District
7/4/2026	Noise Complaint	600 E Mechanic St.	HBO	District
7/4/2026	Noise Complaint	600 E Mechanic St	HBO	District
7/4/2026	Noise Complaint	600 E Mechanic St	HBO	District
7/4/2026	School Check	900 E Main St.	HBO	Moyer
7/4/2026	School Check	500 N 6th St.	HBO	Moyer
7/4/2026	Fireworks Complaint	SW Ohio Street Rd./SW Old HWY 254	HBO	District
7/5/2026	Noise Complaint	600 E Mechanic St.	HBO	District
7/5/2026	Public Service	600 E Mechanic St.	HBO	District
7/5/2026	School Check	900 E Main St.	HBO	Moyer
7/5/2026	School Check	500 N 6th St.	HBO	Moyer
7/6/2026	Lost Property	600 E Main St.	Report	Moyer
7/6/2026	Animal at Large/ Domestic	100 N 5th St.	HBO	District
7/6/2026	Disturbance	600 E Mills Dr.	Report	District
7/6/2026	Road Rage	300 N 8th St.	HBO	District
7/7/2026	Public Service	100 N 5th St.	HBO	District
7/7/2026	Missing Person	500 E High St.	HBO	District
7/8/2026	School Check	900 E Main St.	HBO	Moyer
7/8/2026	School Check	500 N 6th St.	HBO	Moyer
7/8/2026	Criminal Damage	700 E Main St.	Report	Moyer
7/9/2026	Abandon Vehicle	700 E Mechanic St.	HBO	Moyer
7/9/2026	School Check	900 E Main St.	HBO	Moyer
7/9/2026	School Check	500 N 6th St.	HBO	Moyer
7/9/2026	Noise Complaint	600 E Mechanic	HBO	Moyer
7/9/2026	Tresspass	400 N 6th St.	HBO	District
7/9/2026	Disturbance/ DV	600 E Mills Dr.	Arrest	Moyer
7/10/2026	Accident/ 10-47	700 E High St.	HBO	District
7/11/2026	Animal Cruelty	700 E Mechanic St.	HBO	District
7/11/2026	Past Assault	700 E Wilson Dr.	Report	District
7/11/2026	Welfare Check	500 E Main St.	HBO	District
7/11/2026	Disturbance/ DV	600 E Mills Dr.	Report	District
7/12/2026	Animal at Large/ Domestic	500 N 9th St.	Report	District
7/12/2026	Disturbance	600 E Mills Dr.	Report	District
7/13/2026	Suspicious Vehicle	300 S 4th St.	HBO	District

7/13/2026	School Check	900 E Main St.	HBO	Moyer
7/13/2026	Fraud/ Forgery	600 E Mechanic St.	Report	District
7/14/2026	Vehicle Theft	600 E Mechanic	HBO	Moyer
7/14/2026	Criminal Trespass	700 E Mechanic St.	HBO	Moyer
7/14/2026	Public Service	600 E Mechanic St.	HBO	Moyer
7/15/2026	Civil	400 N 8th St.	HBO	District
7/15/2026	Disturbance	300 E Main St.	Report	District
7/15/2026	Criminal Damage	600 E North St.	Cited	District
7/15/2026	Assist Towanda Fire	700 E Mills Dr.	HBO	District
7/16/2026	Theft	600 E Milss Dr.	HBO	District
7/17/2026	School Check	900 E Main St.	HBO	Moyer
7/17/2026	Traffic Stop	600 E Main St.	Warning	District
7/17/2026	Suicide/ Threats	600 E Mills Dr.	Report	District
7/17/2026	Traffic Stop	E Main St./N Lions Ave.	Warning	District
7/18/2026	Civil Stand By	600 E Mills Dr.	HBO	Moyer
7/18/2026	School Check	900 E Main St.	HBO	Moyer
7/20/2026	PFS/PFA Service	600 E Mills Dr.	Report	District
7/20/2026	Public Service	500 N 8th St.	HBO	District
7/20/2026	Disturbance	S Pine Ridge Dr./ E Wilson Dr.	HBO	District
7/21/2026	Abandon Vehicle	500 N 8th St.	HBO	District
7/22/2026	School Check	900 E Main St.	HBO	Moyer
7/22/2026	Miscellaneous	100 N 5th St.	HBO	Moyer
7/22/2026	Criminal Damage	700 E Main St.	HBO	Moyer
7/22/2026	Public Service	1000 E Rainbow Rd.	HBO	District
7/23/2026	Public Service	600 E Mills Dr.	HBO	District
7/23/2026	Past Theft	900 E Main St.	Report	District
7/24/2026	PFS/PFA Service	500 N 11th St	Report	District
7/24/2026	Suspicious Activity	600 E Mills Dr.	HBO	District
7/26/2026	Public Service	E Wilson Dr./S Pine Ridge Dr.	Report	District
7/26/2026	Welfare Check	400 N 11th St.	HBO	District
7/27/2026	Disturbance	500 N 10th St.	Report	District
7/28/2026	Criminal Damage	700 E Mechanic St.	HBO	District
7/28/2026	Missing Person	200 S 4th St.	HBO	District
7/30/2026	Past Assault	500 E N St.	Report	District
7/30/2026	Suspicious Vehicle	300 S 3rd St.	HBO	District
7/30/2026	Criminal Damage	700 E Main St.	Report	District
7/31/2026	Past Theft	500 N 10th St.	Report	Moyer
7/31/2026	School Check	900 E Main St.	HBO	Moyer
7/31/2026	Noise Complaint	600 E Mills Dr.	HBO	District
7/31/2026	Noise Complaint	600 E Mechanic	HBO	District

Call Breakdown by Deputy

	Moyer	District

Total Calls For Service	28	52
Calls Handled by Officer	24	32
Accident Reports	0	0
Reports	3	17
Traffic Citations	0	0
Traffic Warnings	0	2
Arrests	0	0

MUNICIPAL COURT OF TOWANDA, KS
CASELOAD SUMMARY
For the Period July 1, 2026 through July 31, 2026

1. NUMBER OF OFFENSES WRITTEN DURING MONTH

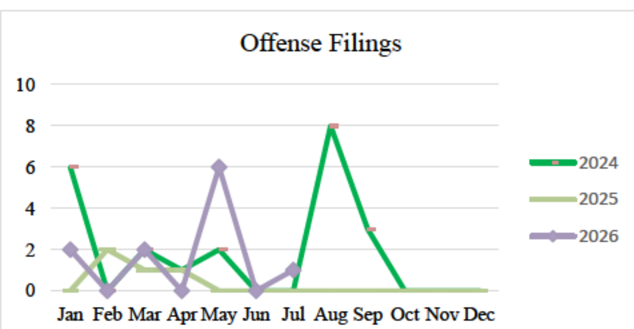
*Fines/Court Costs listed in this section are often waived in dismissed cases.

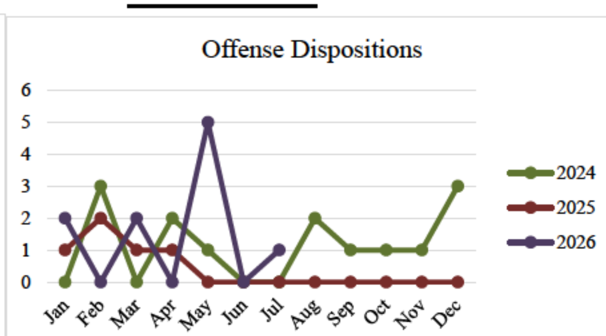
		COURT COSTS
a. Speeding	0	$0.00
b. No/Invalid Insurance	0	$0.00
c. Invalid/Expired Registration	0	$0.00
d. No/Invalid Driver's License/Improper Use of DL	0	$0.00
e. Driving Under the Influence	0	$0.00
f. FTY or Failure to Stop	0	$0.00
g. Other Traffic Violations		$0.00
h. Crimes Against Persons/Property (e.g. assault, battery, theft, criminal damage, vandalism)		
i. Other Crimes (e.g. tobacco infractions by minors, crimes against government, public safety, public morals)		$340.00
	[(i. Offense Breakdown)]	
TOTAL THIS MONTH		

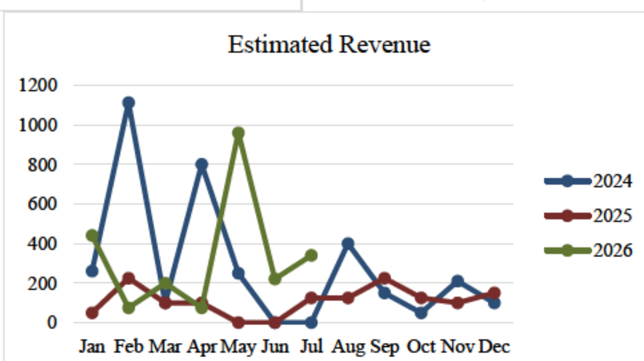
*YTD: $1,727.00 collected of estimated annual revenue of $

2. NUMBER OF OFFENSES DISPOSED OF DURING MONTH

a. Guilty Pleas	1
b. Bond Forfeitures	
c. Dismissals	
Reason	
Reason	
Reason	
d. Guilty by Trial (on plea of not guilty)	
e. Diversion Agreements	
TOTAL DISPOSITIONS THIS MONTH	1







TOWANDA DEPARTMENTAL REPORT-
Planning/Zoning Adm. Lisa Long Hamilton
July 2026 Activity   August 3, 2026

What we have been doing

Assist in covering the Front Counter, Phones, and assisting Utility Customers
Processing/ Following 309 Main Grant Info
Following the progress of the Main Street Dilapidated Structure
Completed Required Veterinary Form/ Inspection of Kennel for Animal Shelter Licensing Renewal for 2026-2027
Issued Health and Safety Code Notice to Pine Ridge MFH Park regarding a property in violation
Created the Application Forms for new Ordinances of Food Vending and Special Events
Completed Zoning Certification for Pine-Ridge's Kansas Department of Revenue Application for Vehicle Dealer License
Processing Contractor Licensing/ Permits and the Electrical Inspection Reports for Evergy
Prepare Ordinances
Research and prepare information
Monitor and Dispatch inspections
Cemetery Lot Sales, Paperwork, Deeds/ Questions
Providing Excellent Public Service
Assisting Residents/ Contractors daily with building code questions and inspections
Working always to make the PZ Department more efficient

What we plan to do:

Following the Main St Building Process
More Floodplain classes for certification
Continue Contractor Licensing and Permit Issuing
Research and Secretary duties for the Planning Board
Cemetery -Selling Plots-Preparing paperwork and Deeds-Assisting residents with sales of plots and information
Animal Control Records.
Continue to follow Code Enforcement
Continue to improve the efficiency of the PZ Department
Misc. other work as needed
Continue Serving Towanda Citizens
Continue with duties as listed above

Permits

631 Mechanic Street Roofing
1312 Willow Brook Foundation Stabilization
709 Main Fence
113 Lions St Roof
661 Mills Electrical
663 Mills Electrical
730 Bever Electrical
779 Bever Electrical
737 Bever Electrical

Statistics and Lists: Inspections Completed

309 Main Final Inspection on Supporting Piers
642 North Electric Consultation
309 Main Consultation for Officers Report
Consult and appointment to contact a Tenant with Housing concerns
Office consult re 309 Main Structure
642 North Partial Electric Inspection Final FAILED
612 Mills Pine Ridge drive-by to observe if the deck stairs had been repaired
642 North Electrical re-inspection
1312 Willow Brook Foundation stabilization preview
1312 Willow Brook Foundation Inspection completed
661 Mills Electrical Inspection for Service
663 Mills Electrical Inspection for Service
730 Bever Electrical Inspection for Service
779 Bever Electrical Inspection for Service
737 Bever Electrical Inspection for Service

New Contractors Licensed:

Vega Roofing LLC- Derby, KS

NTA Citations Issued/ Pending Court Action/ Status: None
PZ Board Meeting/ BZA August: Lot Split 125/ 203 S 2nd
Business Permit for Door-to-Door Sales: None

PROFESSIONAL CODE COMPLIANCE, LLC

MONTHLY CODE ENFORCEMENT REPORT

TOWANDA, KANSAS

July 2026

Prepared by Professional Code Compliance, LLC
El Dorado, Kansas · 316-213-6986 · procodecompliance@icloud.com

Report generated: August 6, 2026

PROFESSIONAL CODE COMPLIANCE

9	7	14	11	0
OPENED	CARRIED OVER	CLOSED	ACTIVE	REFERRED

EXECUTIVE SUMMARY

July 2026 Code Enforcement Report - Towanda

The enforcement division demonstrated strong operational momentum in July, opening nine new cases while successfully closing fourteen properties to compliant status. With 254 inspections conducted across the jurisdiction and zero court referrals, the division maintained an effective resolution rate through administrative compliance pathways. The carryover of seven cases reflects typical workflow management, resulting in eleven active cases at month end. This performance underscores the department's commitment to bringing violations into compliance while minimizing adversarial escalation.

Moving forward, the prevalence of tall grass violations indicates an opportunity to intensify community outreach and education regarding vegetation maintenance standards. Strategic deployment of door hangers and targeted neighborhood communications will establish clear expectations and reduce repeat violations. This proactive approach will optimize resource allocation while supporting property owner compliance before enforcement action becomes necessary.

AI-assisted summary · August 6, 2026

1. CASES OPENED THIS MONTH

ADDRESS	OWNER	VIOLATION	DATE OPENED	LETTER SENT
323 3rd Street	CHRIS LANDERS	Tall Grass	Jul 1, 26	Closed
209 3rd Street	JARED BEYER	Tall Grass	Jul 1, 26	Closed
462 North 10th Street	STCOLTRANE LLC	Tall Grass	Jul 1, 26	Closed
634 North Street	MICHAEL & TRACI ADDINGTON	Tall Grass	Jul 1, 26	Closed
626 North Street	WINDERS, KENT	Tall Grass	Jul 13, 26	July 14, 26
1285 East Clay Hill Road	HAYES, RAMONA & HAYES, DONALD	Tall Grass	Jul 13, 26	July 14, 26
700 Mechanic Street	PERRY, JACK & CONNIE	Yard Violation, Tall Grass	Jul 13, 26	July 14, 26
328 North 6th Street	NORMAN, TRACY	Tall Grass	Jul 27, 26	Aug 6, 26

2. CASES CARRIED OVER FROM PRIOR MONTHS

ADDRESS	OWNER	VIOLATION	MONTHS ACTIVE
514 E HIGH ST	COGAR PROPERTIES LLC	Inop. Vehicle	4 mos
309 N 4TH ST	SAWYER, KEVIN C & BRANDI L	Yard Violation	4 mos
315 S 6TH ST	BRUSH, CONNIE L	Tall Grass	4 mos

PROFESSIONAL CODE COMPLIANCE

ADDRESS	OWNER	VIOLATION	MONTHS ACTIVE
333 N 8TH ST	MARLEY, JACOB E & BEARNOSE, LESLEY L	Yard Violation	4 mos
208 N 4TH ST	DAVIS, MARVIN L, Jr	Yard Violation	4 mos
616 E HIGH ST	KLEIN, NATHANIEL	Inop. Vehicle	2 mos
1227 CLAY HILL RD, Towanda, KS	ANITA MITCHELL	Yard Violation	1 mo

3. CASES REFERRED TO COURT

ADDRESS	OWNER	VIOLATION	DATE REFERRED
No records for this period.			

4. CASES CLOSED THIS MONTH

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
122 S 4TH ST, Towanda, KS	LAURIE FRASER	Yard Violation	Jul 1, 26	COMPLIANT


Initial: Jun 5, 26


Final: Jul 2, 26

642 North Street	—	Tall Grass	Jul 1, 26	COMPLIANT


Initial: Jun 19, 26


Final: Jul 1, 26

319 S 6TH ST, Towanda, KS	JUAN GONZALEZ	Yard Violation	Jul 1, 26	COMPLIANT


Initial: May 6, 26


Final: Jul 1, 26

PROFESSIONAL CODE COMPLIANCE

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
544 N 11TH ST, Towanda, KS	WHEAT STONE PROPERTIES LLC	Yard Violation	Jul 1, 26	COMPLIANT


Initial: Jun 3, 26


Final: Jul 21, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
615 E MECHANIC ST	WILLIAMS, CORNELIA S	Yard Violation	Jul 1, 26	COMPLIANT


Initial: Feb 16, 26


Final: Jul 13, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
216 S 4TH ST	PIERCE, KENDALL	Tall Grass	Jul 10, 26	COMPLIANT


Initial: Jun 19, 26


Final: Jun 19, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
323 3rd Street	CHRIS LANDERS	Tall Grass	Jul 13, 26	COMPLIANT


Initial: Jul 1, 26


Final: Jul 13, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
209 3rd Street	JARED BEYER	Tall Grass	Jul 13, 26	COMPLIANT


Initial: Jul 1, 26


Final: Jul 13, 26

PROFESSIONAL CODE COMPLIANCE

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
447 N 9th St, Towanda, KS 67144	BRIAN WISE	Yard Violation	Jul 13, 26	COMPLIANT


Initial: Jun 3, 26


Final: Jul 17, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
462 North 10th Street	STCOLTRANE LLC	Tall Grass	Jul 13, 26	COMPLIANT


Initial: Jul 1, 26


Final: Jul 13, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
435 11th Street	ANITA MITCHELL	Tall Grass	Jul 13, 26	COMPLIANT

Initial: Jun 3, 26


Final: Jul 13, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
634 North Street	MICHAEL & TRACI ADDINGTON	Tall Grass	Jul 13, 26	COMPLIANT


Initial: Jul 1, 26


Final: Jul 13, 26

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
411 E CINCINNATI ST	HEARTLAND HOMES KS LLC	Yard Violation	Jul 27, 26	COMPLIANT


Initial: Jul 16, 25


Final: Jul 27, 26

PROFESSIONAL CODE COMPLIANCE

ADDRESS	OWNER	VIOLATION	CLOSED	STATUS
215 4th Street	Ahmed Hassan Butt	Tall Grass	Jul 27, 26	COMPLIANT


Initial: Jul 27, 26

5. ACTIVE VIOLATIONS LIST

ADDRESS	OWNER	VIOLATION	DATE OPENED	DAYS ACTIVE
514 E HIGH ST	COGAR PROPERTIES LLC	Inop. Vehicle	Feb 15, 26	171d
309 N 4TH ST	SAWYER, KEVIN C & BRANDI L	Yard Violation	Feb 20, 26	166d
315 S 6TH ST	BRUSH, CONNIE L	Tall Grass	Feb 20, 26	166d
333 N 8TH ST	MARLEY, JACOB E & BEARNOSE, LESLEY L	Yard Violation	Feb 20, 26	166d
208 N 4TH ST	DAVIS, MARVIN L, Jr	Yard Violation	Feb 20, 26	166d
616 E HIGH ST	KLEIN, NATHANIEL	Inop. Vehicle	Apr 30, 26	97d
1227 CLAY HILL RD, Towanda, KS	ANITA MITCHELL	Yard Violation	Jun 10, 26	56d
626 North Street	WINDERS, KENT	Tall Grass	Jul 13, 26	23d
1285 East Clay Hill Road	HAYES, RAMONA & HAYES, DONALD	Tall Grass	Jul 13, 26	23d
700 Mechanic Street	PERRY, JACK & CONNIE	Yard Violation, Tall Grass	Jul 13, 26	23d
328 North 6th Street	NORMAN, TRACY	Tall Grass	Jul 27, 26	9d

CITY OF TOWANDA

July 2026 SUMMARIZED MAINTENANCE REPORT

WATER

In the month of July your city maintenance crew lifted 2 water valve caps for street repair and also worked on restoring service to 415 Cincinnati after it had been turned off for 20 years or more. We also had a customer who was worried about his water pressure, we then checked it and everything checked out, we informed him that it would be best to check all of his screens on the faucets and hoses.

- Took coliform samples
- Read meters
- Lifted water valve
- Restored service 415 Cincinnati
- Took water pressure test at 314 n 8th
- Pinged meters
- Fixed leak at library

STREETS

In the month of July your city maintenance crew has been working on some curb issues in the new addition, including everything from a sinking curb to total replacement of the curb. What we found out is that none of this curb is pinned together so over time we will be fighting the challenges that it brings. As the ground shifts and moves so will the curb. The new addition streets are starting to deteriorate and crack at a pretty fast rate, as the money comes in we need to look into sealing the new addition and stabilizing the street before the conditions get any worse.

- Laid 20 tons of asphalt
- Poured 15 yards of concrete
- Gravel patched 219 s 4th

SEWERS/ DRAINAGE

The Maintenance crew has been monitoring some major water problems and culvert issues and will be working toward replacing some of the culverts to help divert water from standing on the streets. As far as the sewer goes, we have been on top of our lift station treatments and making sure everything is operational, at some point we are looking to pull the pumps and clean them out when things slow down.

- Degreased the lift station
- Took lagoon test
- Mowed lagoon

FACILITIES/ GENERAL MAINTENANCE

- Cleaned out lift station
- Clean shop on Fridays
- Pushed up burn pile
- Emptied trash cans
- Sprayed weeds
- Tractor mowed
- Pushed up asphalt millings
- Burnt burn pile
- Reinstalled speed limit sign
- Built concrete screed
- Delivered gravel to 709 main
- Filled potholes on pool rd and s 5th st
- Picked up pool chemicals
- Cleaned Leonard's corner
- Trimmed trees on pool rd
- Paint crosswalks

EQUIPMENT MAINTENANCE

- Fixed mower deck
- Fixed backhoe ac
- Fixed backhoe tire
- Fixed rosco roller
- Fixed dump truck grounds
- Adjusted carburetor on weedeaters
- Fixed golf kart battery

July Library Report

Month	Patrons	Ref	Comp	Fax	B/W	Color	Board	Meetin	FOTL	Bk Club	ILL Out	ILL In	Member	Materials	Books	DVDs	Other	Door totals
Jan	171	53	16	0	10	0	11	2	0	5	5	15	0	21	10	11	0	189
Feb	156	84	12	1	8	1	8	0	8	2	16	36	3	17	10	7	0	174
Mar	221	59	7	2	6	0	9	97	10	4	17	22	7	21	21	0	0	341
Apr	156	55	2	0	4	1	5	82	54	4	10	18	4	16	13	1	2	301
May	268	135	12	3	10	0	10	216	12	2	4	13	14	246	244	1	1	508
Jun	284	87	12	0	9	1	9	61	0	4	19	31	8	41	40	0	1	358
Jul	281	89	7	1	7	4	13	80	0	5	15	43	7	16	16	0	0	379
Aug	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sep	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nov	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	1537	562	68	7	54	7	65	538	84	26	86	178	43	378	354	20	4	2250

Summer Reading is over! We had nearly 778 hours of reading logged just from the kids. We had nearly 50 people attend our pool/pizza party where all the readers had read enough to earn every level of prize. Over 80 people attended other Summer Reading events at the library, which included Story Times and older kid STEM and Craft events.

We had someone donate extra backpacks with some a few school supplies to be given out from the library.

We recently applied for a 50/50 Grant to help cover costs of computer replacement and will hear back soon on whether we were granted it.

As of 1:00pm on 8/5/26, the library has done 2,285 checkouts in 2026, and saved patrons over $40,000. This dollar amount is monitored in our system by adding together the cost of all the items that are checked out.

Presentations and Speakers

2025 Annual Audit

Background

Cities in Kansas are required to conduct annual audits, and Loyd Group's audit of the City of Towanda includes a review of our financial records and statements, as well as relevant financial management policies. Our audit is conducted in conformity with the Kansas Municipal Audit and Accounting Guide (KMAAG), which demonstrates compliance with cash basis and budget laws of the State of Kansas.

The audit process included pre-submission of records, policies, and other information early in the year, and an onsite interview in May. Results and outcomes from the audit assist in setting starting numbers for the 2026 fiscal year budget.

The City of Towanda's audit provides external insight into our management process, and includes recommendations to address any significant deficiencies identified.

Financial Analysis

The auditors concluded that the City's financial statements fairly present its financial position and operating results.

Recommended Motion

Accept and file the 2025 Annual Financial Audit.

CITY OF TOWANDA, KANSAS

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

RELATED TO THE AUDIT FOR THE

YEAR ENDED DECEMBER 31, 2025

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

Honorable Mayor and City Council
City of Towanda, Kansas 67144

We have audited the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis (financial statement) of the City of Towanda (City) as of and for the year ended December 31, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 24, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Towanda solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit below in the section Communication of Significant Deficiencies and Other Control Deficiencies.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We identified the potential threats to our independence as management participation and self-review over the assistance of financial statement preparation. As such, we have implemented the following safeguards:

1. A separate cold review of the financial statement done at the partner level and,
2. A formal letter of approval and review of the financial statement by management.

Significant Risks Identified

Auditing standards require that we communicate with you an overview of the planned scope of the audit, which includes communicating about the significant risks we identified, both in planning and any during the audit procedures, if any. These risks include the required, automatic risks according to auditing standards (GAAS), which are across all entities. In addition, they could also include risks related to complexity, non-routine, significant or unusual transactions, or accounts with high uncertainty or subjectivity, if any. We have identified the following significant risks during planning and developed audit procedures to address. There were no deficiencies or findings as a result of these procedures:

- Improper revenue recognition is considered an inherent risk according to GAAS.
- The City's accounting practices and financial statement presentation are to be in conformity with the *Kansas Municipal Audit and Accounting Guide* (KMAAG), which is prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas. The audit objective is to issue an opinion about whether your financial statement is fairly presented, in all material respects, in conformity with KMAAG. As such, we identified the significant risk of the audit to be management override of controls over expenditures related to compliance with budgetary and cash basis laws. Management override of controls is considered an inherent risk according to GAAS.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statement. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:.

> Management's estimates of the liabilities related to pension and OPEB are based on the City's payroll records and the actuary reports. The estimates are not included on Statement 1, since the City reports on the regulatory basis of accounting as described in Note 1 to the financial statement. They are disclosed in the notes to the financial statement as required by the Kansas Municipal Audit and Accounting Guide. We evaluated the key factors and assumptions used to develop these estimates and determined that it is reasonable in relation to the basic financial statement taken as a whole and in relation to the applicable opinion unit.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Managmeent has corrected all such misstatemsent.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated July 31, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Modification of the Auditor's Report

We have made the following modifications to our auditor's report.

Adverse Opinion – We have issued an adverse opinion on the financial statement that it does not present fairly, in conformity with accounting principles generally accepted in the United States of America. As described in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter - We were engaged to report on the regulatory-required supplementary information (RRSI), which accompany the financial statement. With respect to the RRSI, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the statutory requirements pertaining to RRSI as prescribed by the Kansas Municipal Audit and Accounting Guide, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the RRSI to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Communication of Significant Deficiencies and Other Control Deficiencies

In planning and performing our audit of the financial statement of the City of Towanda, as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Towanda's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but 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 of Towanda's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a 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. We consider the following deficiencies in the City of Towanda's internal control to be significant deficiencies.

<u>PRIOR YEAR FINDINGS</u>

<u>SIGNFICANT DEFICENCIES:</u>

FINANCIAL STATEMENT REPORTING

Condition: The City prepares its financial statement in accordance with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, in accordance with the reporting and formatting requirements displayed in the *Kansas Municipal Audit and Accounting Guide* (KMAAG).

Our firm has been asked to prepare the financial statement for the City; however, our firm cannot be considered part of the internal control structure of the City in regard to the preparation of the financial statement. City personnel does have the skill and knowledge to process all the basic financial transactions and the ability to issue the internal financial statement needed to provide appropriate budget and operating information to the City governing body on an as needed basis. However, the City either has no documented policy or procedures related to the preparation of the external financial statement and/or the policies and procedures are not implemented and adequately followed to ensure the accuracy and completeness of the external financial statement. We consider this condition related to external financial statement preparation to be a significant deficiency under the standards established by the American Institute of Certified Public Accountants.

Status: City Administrator did participate in training.

Recommendation: Current management and the governing body should continually review the opportunity to enhance the internal control structure at a minimal cost to the City. To strengthen internal control over financial statement preparation, we recommend:

a) Adopt a policy that the annual financial statement and other supplemental information will be reviewed prior to being subjected to audit.

POLICIES AND PROCEDURES

Condition: The City has an Employee Handbook and a Personnel Policies and Guidelines manual. However, the City has not developed written policies and procedures for other important legal, accounting, and security issues.

Status: No changes in 2025.

Recommendation: The City should develop a written policies and procedures manual that discusses at a minimum, the following issues:

- Anti-fraud policies.
- Procedures for back-up and storage of programs and data files.
- Legal requirements for purchasing procedures. Purchasing policy should include:
    - Dollar thresholds for when purchases can be made without Council pre-approval and when bid/quotes should be obtained.
    - When bills can be paid early (before Council meetings)
    - Conflict of Interest definition and how to resolve
    - Federal funding considerations

Recommendation (Cont.):

- Legal requirements for investments and banking.
- Policies and procedures over access to data, assets and computer programs.
- Policies and procedures for recording revenue and expenditures, including encumbrances.
- Long-term debt policies and procedures.
- Journal entry procedures.

This manual would be an excellent training device for new City employees and Council as well as a handbook for current City staff and Council.

SEGREGATION OF DUTIES

Condition: Appropriate segregation of duties is achieved when one or more employees or functions acts as a check and balance on the activities of another so that no employee should be in a position to both commit an irregularity and conceal it. No single individual should be able to:

a) *authorize* a transaction;
b) *record* the transaction in the books of account; and
c) ensure custody of the asset resulting from the transaction, including the receipt/custody of cash.

For example, if one person executes a sale/transaction, that person should not record the transaction, handle the cash receipt, have authority for or access to cash receipts records and reconcile the bank account.

Due to resource constraints, these conflicting phases of transactions potentially occur throughout your entity at various times throughout the fiscal year. We considered this lack of segregation of duties to be a significant deficiency under standards established by the American Institute of Certified Public Accountants.

Status: No changes in 2025.

Recommendation: We recommend that management and the governing body continually review their daily transactions for potential conflicting phases of a transaction as noted above. Below we have detailed actions that management and the governing body should take to compensate for these conflicting phases that have been identified in your daily transaction process:

- Review reports of detail transactions – Management and the governing body should review detailed transactions on a regular and timely basis through appropriate computer reports of the detailed transactions.
- Review selected transactions – Management and the governing body should select random transactions for review of supporting documents. These selected transactions should be followed through the entire transaction process from start to finish to ensure that all documented internal controls are working appropriately and are not being overridden by any individual within the entity.
- Check reconciliations – Management and the governing body should review reconciliations of account balances such as cash, utility billing receivables or other liquid assets on a regular basis. The governing body should perform surprise procedures on these reconciliations independently of management at certain times throughout the fiscal year. These surprise procedures should be documented appropriately by the governing body member, including signature and date conducted.

<u>OTHER CONTROL DEFICIENCIES</u>

BANK RECONCILIATIONS

Condition: It was noted during our testing of cash that the Clerk currently records receipts, prepares deposits, and has control over the expenditures process while also preparing the bank reconciliation. There was also no review of the reconciliation noted.

Status: No changes in 2025.

Recommendation: We recommend that someone other than the person preparing the reconciliation is reviewing it and documenting this review by initialing and dating it.

CITY CHECKING OUTSTANDING CHECKS

Condition: There were several checks outstanding for more th n two years were noted in the bank reconciliation for the City's main checking ccount for the year ending December 31, 2025. This violates K.S.A. 10-815 and 10-816 which states that hecks outstanding for two years or more should be canceled and resto ed to the fund originally charged. Checks outstanding for more than two years fall under the U claimed Property Act and are required to be remitted to the Kansas State Treasurer.

Status: No changes for 2025.

Recommendation: We recommend that the current h cks outstanding over two years be remitted to the State. Then going forwar , at l ast ann ally, the outstanding check list should be reviewed and efforts taken to get check reissue or voided or sent to the State, as applicable.

<u>CURRENT YEAR POINTS</u>

JOURNAL ENTRIES

Condition: During our review o journal entries, it was noted that journal entries were not being reviewed by a per n other t an the one making the entry, nor was there any support for journal entries made.

Recommendation: We recommend all journal entries have support. We also recommend that all journal entries be reviewed by an independent, knowledgeable person as to purpose and reasonableness. This review should be evidenced by initialing and dating the entries reviewed. This review should be done on a monthly basis.

CREDIT CARD POLICY

Condition: During our review of credit card transactions, we noted that there was not a credit card policy in place or signed user agreements.

Recommendation: The City should develop written policies and procedures over credit cards. This would include establishing who gets a card, card limits, requirements over supporting documentation of receipts, policies over when/how purchases can be made, and consequences of misuse of the card, including inappropriate purchases and charging sales tax. We would recommend that those using the card also sign, at least annually, a user agreement acknowledging the policies and procedures.

UTILITY RECONCILIATION

Condition: It was noted that there was no reconciliation to the utilities billed in billing software to the accounting software.

Recommendation: To ensure that all utility billings are correctly included in the accounting software, it is important to prepare a reconciliation each month and any differences are investigated. In addition to preparing a reconciliation, we recommend the reconciliation be reviewed by the City Council on a monthly basis.

EXPENSE TEST

Condition: We tested a random sample of expenditures and noted the following:

- There was no contract in place for the cleaning services. Original contract was with deceased spouse, but no copy available.
- Wex Fleet services – the Township uses the City's gas card in exchange for gravel. However, there is no agreement in place or a reconciliation of services to verify that gas purchases are equivalent to gravel costs.
- There was no receipt for a reimbursement of uniform items. There is also not a policy in place governing allowable uniform reimbursements.
- Documentation was evident on a purchase that was originally bid at $6,000, but then changed to $4,999 to be under the $5,000 purchasing authority limit.
- There were purchases/sales between related parties of the City with minimal documentation. In order to ensure that transactions are above board, we recommend that there is documentation of due diligence that purchases/sales made are at "arm's length" and not a conflict of interest. In addition, any transactions in situations like this should have W-9 and/or 1099 information for when accumulated transactions are more than $600 during a year.

Recommendation: We recommend, as noted above in prior year policies and procedures recommendation, that a purchasing policy be fully developed to address issues as noted above.

PAYROLL

Condition: We noted one instance where a timesheet's hours did not match the hours paid. It was noted that manual adjustments are made based on verbal corrections between employees and payroll processing after timesheets are turned in.

Recommendation: We recommend that all hours are noted on the timesheet. All timesheets should be approved by management and documented by signing the timesheet. No manual adjustments should be made without approval.

LIBRARY

Condition: When reviewing the Library's activity, we noted the following issues:

- Cash balances change from the prior year ending provided to the auditors to the beginning balances provided to the auditor for current year.
- Transactions were not consistently coded to income or expense accounts between prior year and current year. Receipts were coded to Billable Expense Income or Uncategorized Income instead of accounts such as fines City of Towanda appropriation, SCKLS, or donations.
- Transactions were not consistently coded to correct bank accounts. CDs were no longer broken out as separate accounts.
- Bank reconciliations were not reconciled timely and are not reviewed. In addition, the money market account did not have any reconciliation.
- The December Visa transaction support was unable to be located.

Recommendation: We recommend reviewing transactions on a regular basis at least monthly for consistency and proper coding in the accounting system. Documentation should be maintained for all transactions. We also recommend that bank reconciliations are done timely and for all accounts.

CASH BASIS VIOLATION

Condition: According to K.S.A. 10-1113, expenditures must be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of monies available in that fund. A cash basis violation was noted in the Water Utility Fund.

Recommendation: In order to be in compliance with Kansas Statutes, it is recommended that care be taken in the approval of paying bills to ensure that bills are not approved in excess of available unencumbered cash.

<u>BEST PRACTICES</u>

RESERVE BALANCES

Condition: When reviewing cash balances, we noted that reserve funds are low or otherwise restricted for use and not available for emergency purposes. Best practices suggest that a City should maintain unrestricted cash reserves of three to six months of operating expenditures in the event of an emergency.

	Expense				End of Year	# months
	Annual	1 month	3 months	6 months	Cash balance	cash reserve
General	828,175.00	69,014.58	207,043.75	414,087.50	12,741.00	0.18
Water	382,306.00	31,858.83	95,576.50	191,153.00	7,112.00	0.22
Refuse	137,127.00	11,427.25	34,281.75	68,563.50	50,753.00	4.44
Sewer	154,469.00	12,872.42	38,617.25	77,234.50	33,527.00	2.60

Recommendation: We recommend considering to increase cash reserves.

SUMMARY

The matters discussed herein were considered during our examination of the financial statement as of December 31, 2025, and they do not modify the opinion expressed in our auditor's report dated July 31, 2026, on such financial statement.

We look forward to assisting the City in implementing the above suggestions. If you have any questions regarding comments included in this letter, please contact Scot Loyd (620) 654-7565 or Christina Henson at (620) 694-7881.

We greatly appreciate the assistance and helpfulness provided by the City during the recent audit. It is a pleasure working with individuals who respond to our questions and requests in a quick and efficient manner. If you have any questions or need us to stop by, please give us a call.

RESTRICTION ON USE

This communication is intended solely for the information and use of the Honorable Mayor, City Council and management of the City of Towanda and is not intended to be, and hould not be and should not be used by anyone other than these specified parties.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
July 31, 2026

LOYD GROUP, LLC

Certified Public Accountants

CITY OF TOWANDA, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2025

Jennifer Shaults, Mayor

CITY COUNCIL

Mike Hayes, President

Jennifer Watkins

Chris Hunt

Tom Pyle

Kit William

CITY OFFICERS

Andy Newbrey, Administrato /Cler

Lisa Long, Zoning/Code Enforcement

Cami Jones, Deputy City Clerk

Emelia Toney, Court Clerk

S etson Diveley, City Treasurer

CITY OF TOWANDA, KANSAS

For the Year Ended December 31, 2025

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CITY OF TOWANDA, KANSAS

For the Year Ended December 31, 2025

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Related Municipal Entity

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Towanda, Kansas 67144

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Towanda, Kansas (City), a municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, 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 twelve 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 Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from 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 statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- 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 statement.
- conclude whether, in our judgment, 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Towanda, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated June 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
July 31, 2026

CITY OF TOWANDA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 99,554	$ 734,983	$ 828,175	$ 6,362	$ 6,379	$ 12,741
SPECIAL PURPOSE FUNDS:						
Library Fund	1,610	55,104	56,714	-	-	-
Fire Rescue Fund	56,522	-	56,522	-	-	-
Special Parks/Recreation Fund	-	-	-	-	-	-
Consolidated Street Fund	14,250	44,719	45,245	13,724	-	13,724
Community Center Fund	40,412	14,500	20,860	34,052	-	34,052
Fire Rescue Reserve Fund	-	-	-	-	-	-
Equipment Reserve Fund	17,608	25,643	15,303	27,948	-	27,948
Street Reserve Fund	231,980	28,006	30,449	229,537	-	229,537
Capital Improvement Fund	78,239	27,000	20,435	84,804	-	84,804
Township Cemetery Fund	1,060	8,220	9,280	-	1,430	1,430
Mayor/Council Fund	2,576	924	514	2,986	-	2,986
ARPA Fund	-	-	-	-	-	-
Total Special Purpose Funds	444,257	204,116	55,322	393,051	1,430	394,481
CAPITAL PROJCET FUND:						
KWO Grant Fund	-	112,560	230[illegible]0	(118,040)	118,040	-
BOND AND INTEREST FUND:						
Bond and Interest Fund	22,190	137	6,739	5,588	-	5,588
BUSINESS FUNDS:						
Water Reserve Fund	28,639	5[illegible]00	23,479	10,160	-	10,160
Water Utility Fund	(502)	368,[illegible]7	382,306	(14,161)	21,273	7,112
Refuse Utility Fund	31,454	156,4[illegible]	137,127	50,753	-	50,753
Sewer Utility Fund	32,62[illegible]	155,37[illegible]	154,469	33,527	-	33,527
Sewer Utility Reserve Fund	179[illegible]74	94,012	107,025	166,361	-	166,361
Sewer Debt Service Fund	-	-	-	-	-	-
Water Tower Fund	76,7[illegible]9	27,946	20,391	84,294	-	84,294
Water Meter Replacement Fund	[illegible]	19,707	5,027	14,680	-	14,680
Water Debt Service Fund	-	20,451	-	20,451	-	20,451
Total Business Funds	348,3[illegible]	847,565	829,824	366,065	21,273	387,338
RELATED MUNICIPAL ENTITY:						
Library Board	89[illegible]91	78,193	71,359	96,225	-	96,225
Total Related Municipal Entities	89,391	78,193	71,359	96,225	-	96,225
Total Reporting Entity (Excluding Agency Funds)	$ 1,003,716	$ 1,977,554	$ 2,232,019	$ 749,251	$ 147,122	$ 896,373

COMPOSITION OF CASH:	
Cash on hand	$ 450
Cash in bank, Vintage Bank, Checking	799,698
Related Municipal Entity	96,225
Total Reporting Entity (Excluding Agency Funds)	$ 896,373

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Towanda is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Towanda (the municipal financial reporting entity) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

<u>Library Board.</u> The City of Towanda Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Boa d may be reviewed at the administrative offices of the entity at 121 N. Kansas, Towanda, Kansas 67543.

(b) Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of sp cifi tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt that are intended for specified purposes.

Bond and Interest Fund – used to account for the a cumul ion of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to accoun for the debt roceeds and other financial resources to be used for acquisition or construction of major capit l facilitie or equip ent.

Business Fund – funds financed in wh le or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fu d,).

Trust Fund – funds used t report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment tr st funds, p vate purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The City did amend the budget in 2025.

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

At December 31, 2024, a cash-basis violation occurred in the Water Utility Fund of $502. At December 31, 2025, a cash-basis violation occurred in the Water Utility Fund of $14,161, contrary to K.S.A. 10-1113.

At December 31, 2025, there were checks outstanding for more than two years. This violates K.S.A. 10-815 and 10-816, which states that checks outstanding for two years or more should be canceled and restored to the fund originally charged.

At December 31, 2025, a cash-basis violation occurred in the Capital Project KWO Grant Fund, contrary to K.S.A. 10-1113. The Fund is waiting on reimbursement.

At December 31, 2025, there was not a budget violation in the Fire Rescue Fund per K.S.A. 79-258. The Fund was closed and all excess funds transferred to the County.

3. DEPOSITS AND INVESTMENTS

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

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

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.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $896,373 and the bank balance was $907,127. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance corporation (FDIC) and the remaining $657,127 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series B 2009	.50 to 5.2	11/4/2	66,400	09/1/2025	$ 5,000	$ -	$ 5,000	$ -	$ 262
Spencer Pumper Truck Lease	6%	/15/2024	413,771	5/15/2033	360,030	-	30,880	329,150	22,612
Kansas Revolving Loan Fund:									
Water Pollution Control	2.52%	1/2007	1,700,000	09/1/2028	298,689	-	71,891	226,798	7,077
Total Contractual Indebtedness					$ 663,719	$ -	$ 107,771	$ 555,948	$ 29,951

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2026	2027	2028	2029	2030	2031 to 2033	Total
		Year					
Principal:							
Spencer Pumper Truck Lease	$ 32,840	$ 34,926	$ 37,144	$ 39,502	$ 42,011	$ 142,727	$ 329,150
Kansas Revolving Loan Fund:							
Water Pollution Control	73,714	75,584	77,500	-	-	-	226,798
Total Principal	106,554	110,510	114,644	39,502	42,011	142,727	555,948
Interest:							
Spencer Pumper Truck Lease	20,901	18,816	16,598	14,239	11,731	18,498	100,783
Kansas Revolving Loan Fund:							
Water Pollution Control	4,733	3,049	1,327	-	-	-	9,109
Total Interest	$ 25,634	$ 21,865	$ 17,925	$ 14,239	$ 11,731	$ 18,498	$ 109,892
Total Principal and Interest	132,188	132,375	132,569	53,741	53,742	161,225	665,840

5. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $31,956 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $258,548. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The City pays 50% of the premium until age 62 to retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2025, there were no retirees participating in this plan.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Vacation leave shall be earned beginning with the date of employment under the following conditions. An employee who works fewer than 12 days in any month shall not accrue vacation credit for such month of service; provided, this restriction of 12 days shall not apply if the employee has worked fewer that 12 days due to authorized vacation or sick leave. No employee shall be permitted to used vacation time for any period spent on unauthorized leave.

Full-time employees are entitled to paid vacation leave time as follows:

Year of Service	Per Year
1st year	Accrued at 1.538 hours per pay period
2nd - 4th year	80 hours
5th - 9th year	120 hours
10th - 19th year	160 hours
20th & every year thereafter	200 hours

Part-time employees working at least 20 hours are entitled to paid vacation leave time as follows:

Year of Service	Per Year
1st year	Accrued at .7692 hours per pay period
2nd & every year thereafter	40 hours

Amount of sick leave – Exempt and full-time employees earn 8 hours of sick leave for each month of services. Nonexempt part-time employees who are to work not less than 20 hours per week shall receive 4 hours of sick leave for each month of employment.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-825d	$ 25,000
General Fund	Capital Improvement Fund	K.S.A. 12-825d	27,000
General Fund	Water Reserve Fund	K.S.A. 12-825d	5,000
General Fund	Mayor/Council Fund	K.S.A. 12-825d	924
General Fund	Sewer Utility Reserve Fund	K.S.A. 12-825d	667
General Fund	Community Center Fund	K.S.A. 12-825d	10,000
General Fund	Street Reserve Fund	K.S.A. 12-825d	27,000
Bond and Interest Fund	General Fund	K.S.A. 10-117a	11,415
			$ 107,006

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government.

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 has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

8. CLAIMS AND JUDGMENTS (CONT.)

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

9. CAPITAL PROJECTS

At December 31, 2025, there were no significant city-funded capital project authorizations outstanding.

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF TOWANDA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)	
GENERAL FUND:						
General Fund	$ 901,600	$ -	$ 901 600	$ 828,175	$ (73,425)	
SPECIAL PURPOSE FUNDS:						
Library Fund	57,190	-	57 190	56,714	(476)	
Fire Rescue Fund	55,420	-	55,420	56,522	1,102	*
Consolidated Street Fund	47,393		47,393	45,245	(2,148)	
Community Center Fund	36,604	-	36,604	20,860	(15,744)	
Township Cemetery Fund	10,000	-	10,000	9,280	(720)	
BOND AND INTEREST FUND:						
Bond and Interest Fund	16,739	-	16,739	16,739	-	
BUSINESS FUNDS:						
Water Utility Fund	35,890	-	435,890	382,306	(53,584)	
Refuse Utility Fund	197,060	-	197,060	137,127	(59,933)	
Sewer Utility Fund	01 745	-	201,745	154,469	(47,276)	

* Per K.S.A 79-2958, Fire Rescue Fund is no considered a budget violation as the fund was closed and any excess funds transferred to he County.

CITY OF TOWANDA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 319,684	$ 307,276	$ 314,484	$ (7,208)
Delinquent tax	10,740	28,981	-	28,981
Motor vehicle tax	67,726	42,339	51,304	(8,965)
Recreational vehicle tax	-	-	1,409	(1,409)
Commercial vehicle tax	-	-	6,995	(6,995)
Local alcoholic liquor tax	150	250	-	250
Other tax	611	1,048	-	1,048
Local sales tax	184,950	168,820	180,000	(11,180)
Total Taxes	583,861	548,714	554,192	(5,478)
Fines, Forfeitures and Penalties -				
Fines, forfeitures and penalties	4,025	3,284	4,500	(1,216)
Licenses and Permits -				
Licenses and permits	14,066	11,036	20,123	(9,087)
Franchise fees	110,010	114,703	118,000	(3,297)
Total Licenses and Permits	124,076	125,739	138,123	(12,384)
Charges for Services -				
Township ambulance reimbursement	5,226	5,667	9,000	(3,333)
Other Income -				
Back the Blue	124	58	-	58
Swimming pool income	7,311	7,189	7,000	189
Interest on idle funds	1,839	20,990	2,100	18,890
Land rental	-	7,898	3,800	4,098
Miscellaneous	19,954	4,029	5,000	(971)
Total Other Income	29,228	40,164	17,900	22,264
Transfers -				
Transfer from Refuse Utility Fund	-	-	28,000	(28,000)
Transfer from Sewer Utility Fund	-	-	3,000	(3,000)
Transfer from Bond and Interest Fund	-	11,415	-	11,415
Total Transfers	-	11,415	31,000	(19,585)
Total Receipts	746,416	734,983	$ 754,715	$ (19,732)

CITY OF TOWANDA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 235,333	$ 294,406	$ 420,750	$ (126,344)
Contractual services	8,837	14,143	-	14,143
Commodities	98,533	71,701	72,500	(799)
Miscellaneous	1,008	244	45,000	(44,756)
Sales tax	695	44	-	944
Total Administrative	344 406	381,438	538,250	(156,812)
Court -				
Personal services	8,830	7,620	2,500	5,120
Contractual services	1,062	968	14,850	(13,882)
Commodities	8 5	69	-	69
Total Court	11,707	8,657	17,350	(8,693)
Legal -				
Personal services	13,400	14,400	-	14,400
Contractual services	25	25	-	25
Total Legal	13,425	14,425	-	14,425
Planning and Zoning -				
Contractual services	8,591	16,221	-	16,221
Commodities	4,698	4,973	27,500	(22,527)
Total Planning and Zoning	13,289	21,194	27,500	(6,306)
Parks, Pool and Recreation -				
Personal services	44,543	29,958	15,700	14,258
Contractual services	2,221	2,490	-	2,490
Commodities	27,332	39,501	4,000	35,501
Total Parks, Pool and Recreation	74,096	71,949	19,700	52,249
Senior Center-				
Commodities	8,703	7,569	8,000	(431)
Library and Museum -				
Contractual services	8,482	15,181	15,200	(19)
Commodities	6,716	16,366	-	16,366
Total Library and Museum	15,198	31,547	15,200	16,347

CITY OF TOWANDA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Expenditures (cont.)				
Police -				
Contractual services	$ 115,840	$ 65,323	$ 120,000	$ (54,677)
Commodities	8,173	7,860	10,000	(2,140)
Total Police	124,013	73,183	130,000	(56,817)
Animal Control -				
Contractual services	285	285	350	(65)
Commodities	64	3,146	-	3,146
Total Animal Control	849	3,431	350	3,081
Public Works -				
Personal services	45,744	63,387	46,250	17,137
Contractual services	-	331	-	331
Commodities	64,265	55,473	-	55,473
Total Public Works	110,009	119,191	46,250	72,941
Transfers -				
Transfer to Fire Rescue Fund	44,181	-	-	-
Transfer to Equipment Reserve Fund	17,500	25,000	25,000	-
Transfer to Street Reserve Fund	17,500	27,000	30,000	(3,000)
Transfer to Sewer Utility Reserve Fund	-	667	2,000	(1,333)
Transfer to Community Center Fund	10,000	10,000	10,000	-
Transfer to Capital Improvement Fund	5,000	27,000	27,000	-
Transfer to Mayor/Council Fund	3,200	924	-	924
Transfer to Water Reserve Fund	-	5,000	5,000	-
Total Transfers	97,381	95,591	99,000	(3,409)
Total Expenditures	813,076	828,175	$ 901,600	$ (73,425)
Receipts Over (Under) Expenditures	(66,660)	(93,192)		
Unencumbered Cash, Beginning	166,214	99,554		
Unencumbered Cash, Ending	$ 99,554	$ 6,362		

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Ac ual	2025 Budget	2025 Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 40,864	46,029	$ 47,112	$ (1,083)
Delinquent tax	1,065	1 491	2,500	(1,009)
Motor vehicle tax	8,7 8	7,584	7,573	11
Total Receipts	50,637	55,104	$ 57,185	$ (2,081)
Expenditures				
Commodities	-	-	$ 2,000	$ (2,000)
Appropriation to Library Board	9,032	56,714	55,190	1,524
Total Expenditures	49,032	56,714	$ 57,190	$ (476)
Receipts Over (Under) Expenditures	1,605	(1,610)		
Unencumbered Cash, Begin ing	5	1,610		
Unencumbered Cash, Ending	$ 1,610	$ -		

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

FIRE RESCUE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Township distributions	$ 200,526	-	$ -	$ -
Miscellaneous	13	-	-	-
Interest income	2,161		-	-
Transfer from General Fund	4[illegible],181	-	-	-
Total Receipts	246,88[illegible]	-	$ -	$ -
Expenditures				
Personnel services	1,110	-	$ -	$ -
Contractual services	4,456	-	-	-
Commodities	57,886	-	-	-
Utilities	4,055	-	-	-
Insurance	10,612	-	-	-
Fuel	5,111	-	-	-
Equipment repairs	26,713	-	-	-
Capital outlay	6,400	-	-	-
Miscellaneous	6,111	-	-	-
Appropriation to Fire District #1	125,600	56,522	55,420	1,102
Total Expenditures	258,054	56,522	$ 55,420	$ 1,102
Receipts Over (Under) Expenditures	(11,173)	(56,522)		
Unencumbered Cash, Beginning	67,695	56,522		
Unencumbered Cash, Ending	$ 56,522	$ -		

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS/RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Recreation fees	$ -	$ -
Expenditures		
Commodities	200	-
Receipts Over (Under) Expenditures	(200)	-
Unencumbered Cash, Beginning	200	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

CONSOLIDATED STREETS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 39,101	8,722	$ 45,192	$ (6,470)
County transfers gas tax	5,912	5 920	-	5,920
Miscellaneous	997	77	900	(823)
Total Receipts	46, 10	44,719	$ 46,092	$ (1,373)
Expenditures				
Personnel services	28 54	19,520	$ 12,600	$ 6,920
Contractual services	2,161	735	5,100	(4,365)
Commodities	12,985	24,990	27,893	(2,903)
Capital outlay	459	-	1,800	(1,800)
Total Expenditures	43,759	45,245	$ 47,393	$ (2,148)
Receipts Over (Under) Expenditures	2,251	(526)		
Unencumbered Cash, Beginning	11,999	14,250		
Unencumbered Cash, Ending	$ 14,250	$ 13,724		

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

COMMUNITY CENTER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Rent	$ 5,763	4,500	$ 4,200	$ 300
Transfer from General Fund	10,000	10,000	10,000	-
Total Receipts	15,763	14,500	$ 14,200	$ 300
Expenditures				
Contractual services	2,861	14,036	$ 4,972	$ 9,064
Commodities	95	6,464	31,632	(25,168)
Capital outlay	1,645	360	-	360
Total Expenditures	11,601	20,860	$ 36,604	$ (15,744)
Receipts Over (Under) Expenditures	4,162	(6,360)		
Unencumbered Cash, Beginning	36,250	40,412		
Unencumbered Cash, Ending	$ 40,412	$ 34,052		

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

FIRE RESCUE RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Interest income	$ 6,547	$ -
Expenditures		
Contractual services	1,000	-
Commodities	127,350	-
Appropriation to Fire District #11	309,899	-
Total Expenditures	438,249	-
Receipts Over (Under) Expenditures	(431,702)	-
Unencumbered Cash, Beginning	431,702	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Miscellaneous	$ -	$ 643
Transfer from General Fund	17,500	25,000
Total Receipts	17,500	25,643
Expenditures		
Contractual services	114	173
Capital outlay	23,034	15,130
Total Expenditures	23,148	15,303
Receipts Over (Under) Expenditures	(5,648)	10,340
Unencumbered Cash, Beginning	23,256	17,608
Unencumbered Cash, Ending	$ 17,608	$ 27,948

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

STREET RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Street impact fee	$ 63,621	$ 1,006
Transfer from General Fund	17,500	27,000
Total Receipts	81,121	28,006
Expenditures		
Contractual services	10,830	430
Commodities	10,196	30,019
Total Expenditures	21,026	30,449
Receipts Over (Under) Expenditures	60,095	(2,443)
Unencumbered Cash, Beginning	171,885	231,980
Unencumbered Cash, Ending	$ 231,980	$ 229,537

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ 5,000	$ 27,000
Expenditures		
Contractual services	752	-
Commodities	7,500	-
Capital outlay	-	18,035
Land	-	2,400
Total Expenditures	8,252	20,435
Receipts Over (Under) Expenditures	(3,252)	6,565
Unencumbered Cash, Beginning	81,491	78,239
Unencumbered Cash, Ending	$ 78,239	$ 84,804

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

TOWANDA TOWNSHIP CEMETERY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Fees	$ 6,210	8,220	$ 10,000	$ (1,780)
Expenditures				
Appropriation to Township	440	9,280	$ 10,000	$ (720)
Receipts Over (Under) Expenditures	(1,230)	(1,060)		
Unencumbered Cash, Beginning	2,2[illegible]0	1,060		
Unencumbered Cash, Ending	$ 1,060	$ -		

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

MAYOR/COUNCIL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ 3,200	$ 924
Expenditures		
Miscellaneous	624	514
Receipts Over (Under) Expenditures	2,576	410
Unencumbered Cash, Beginning	-	2,576
Unencumbered Cash, Ending	$ 2,576	$ 2,986

CITY OF TOWANDA, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Miscellaneous	$ -	$ -
Expenditures		
Commodities	69,199	-
Receipts Over (Under) Expenditures	(69,199)	-
Unencumbered Cash, Beginning	69,199	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF TOWANDA, KANSAS

CAPITAL PROJECT FUND

KWO GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grant	$ -	$ 112,560
Expenditures		
Contractual	-	230,600
Receipts Over (Under) Expenditures	-	(118,040)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (118,040)

CITY OF TOWANDA, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Special assessments	$ 12,495	$ 137	$ 2,600	$ (2,463)
Expenditures				
Principal	25,245	5,062	$ 5,000	$ 62
Interest	1,405	262	262	-
Transfer to General Fund	-	11,415	-	11,415
Cash forward	-	-	11,477	(11,477)
Total Expenditures	26,650	16,739	$ 16,739	$ -
Receipts Over (Under) Expenditures	(14,155)	(16,602)		
Unencumbered Cash, Beginning	36,345	22,190		
Unencumbered Cash, Ending	$ 22,190	$ 5,588		

CITY OF TOWANDA, KANSAS

BUSINESS FUND

WATER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ -	$ 5,000
Expenditures		
Contractual services	455	210
Capital outlay	27,484	23,269
Total Expenditures	27,939	23,479
Receipts Over (Under) Expenditures	(27,939)	(18,479)
Unencumbered Cash, Beginning	56,578	28,639
Unencumbered Cash, Ending	$ 28,639	$ 10,160

CITY OF TOWANDA, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2025

(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Actual 2024	2025 A tual	2025 Budget	2025 Variance - Over (Under)
Receipts				
Sales to customers	$ 361,935	$ 35 107	$ 409,600	$ (50,493)
Penalties	6,4 5	5,9 5	9,500	(3,505)
Connection fees	,206	2,064	2,800	(736)
Fire protection	-	-	6,400	(6,400)
Water protection	985	859	-	859
Other income	726	622	-	622
Total Receipts	371,337	368,647	$ 428,300	$ (59,653)
Expenditures				
Personal services	58,535	40,270	$ 61,800	$ (21,530)
Contractual services	934	6,937	4,000	2,937
Commodities	10,150	(86,500)	23,000	(109,500)
Capital outlay	6	114,445	-	114,445
Fuel	1,243	183	3,500	(3,317)
Insurance	4,407	451	3,500	(3,049)
Permit and fees	2,008	2,710	3,000	(290)
Vehicle/Mobile equipment	1,235	336	29,390	(29,054)
Utilities	1,247	880	2,700	(1,820)
Testing	2,119	1,755	3,000	(1,245)
Water purchase	279,051	300,839	282,000	18,839
Transfer to Water Utility Reserve Fund	-	-	20,000	(20,000)
Total Expenditures	360,935	382,306	$ 435,890	$ (53,584)
Receipts Over (Under) Expenditures	10,402	(13,659)		
Unencumbered Cash, Beginning	(10,904)	(502)		
Unencumbered Cash, Ending	$ (502)	$ (14,161)		

CITY OF TOWANDA, KANSAS

BUSINESS FUND

REFUSE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Ac ual	2025 Budget	2025 Variance - Over (Under)
Receipts				
Sales to customers	$ 159,405	$ 1 6,426	$ 166,500	$ (10,074)
Miscellaneous	-	-	30	(30)
Total Receipts	15 405	156,426	$ 166,530	$ (10,104)
Expenditures				
Contractual services	136,000	134,132	$ 136,149	$ (2,017)
Commodities	339	1,647	32,911	(31,264)
Capital outlay	767	1,348	-	1,348
Transfer to General Fund	-	-	28,000	(28,000)
Total Expenditures	38,106	137,127	$ 197,060	$ (59,933)
Receipts Over (Under) Expenditures	21,299	19,299		
Unencumbered Cash, Begin ing	10,155	31,454		
Unencumbered Cash, Ending	$ 31,454	$ 50,753		

CITY OF TOWANDA, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 45,655	[illegible]0 381	$ 51,000	$ 19,381
Penalties	5,550	3,[illegible]00	7,500	(3,600)
Sewer lagoon fee	97 914	81,09[illegible]	98,000	(16,905)
Total Receipts	149,1[illegible]9	155,376	$ 156,500	$ (1,124)
Expenditures				
Personal services	11[illegible],248	112,245	$ 85,000	$ 27,245
Contractual services	8,918	8,431	7,825	606
Commodities	37,910	24,608	105,920	(81,312)
Capital outlay	3,267	1,508	-	1,508
Equipment	-	7,677	-	7,677
Transfer to General Fund	-	-	3,000	(3,000)
Total Expenditures	169,343	154,469	$ 201,745	$ (47,276)
Receipts Over (Under) Expenditures	(20,224)	907		
Unencumbered Cash, Beginning	52,844	32,620		
Unencumbered Cash, Ending	$ 32,620	$ 33,527		

CITY OF TOWANDA, KANSAS

BUSINESS FUND

SEWER UTILITY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Lagoon fees	$ 99,633	$ 93,345
Transfer from Sewer Debt Service Fund	1,003	-
Transfer from General Fund	-	667
Total Receipts	100,636	94,012
Expenditures		
Principal	70,113	71,891
Interest	8,855	7,077
Sales tax	41,514	13,536
Contractual services	7,480	11,493
Capital outlay	-	3,028
Total Expenditures	127,962	107,025
Receipts Over (Under) Expenditures	(27,326)	(13,013)
Unencumbered Cash, Beginning	206,700	179,374
Unencumbered Cash, Ending	$ 179,374	$ 166,361

CITY OF TOWANDA, KANSAS

BUSINESS FUND

SEWER DEBT SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ -	$ -
Expenditures		
Contractual services	54	-
Transfer to Sewer Utility Reserve Fund	1,003	-
Total Expenditures	1,057	-
Receipts Over (Under) Expenditures	(1,057)	-
Unencumbered Cash, Beginning	1,057	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF TOWANDA, KANSAS

BUSINESS FUND

WATER TOWER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 27,199	$ 27,946
Expenditures		
Contractual services	15,248	15,232
Commodities	1,543	4,660
Capital outlay	-	499
Total Expenditures	16,791	20,391
Receipts Over (Under) Expenditures	10,408	7,555
Unencumbered Cash, Beginning	66,331	76,739
Unencumbered Cash, Ending	$ 76,739	$ 84,294

CITY OF TOWANDA, KANSAS

BUSINESS FUND

WATER METER REPLACEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ 19,707
Expenditures		
Water meter replacement	-	5,027
Receipts Over (Under) Expenditures	-	14,680
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 14,680

CITY OF TOWANDA, KANSAS

BUSINESS FUND

WATER DEBT SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ 20,451
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	20,451
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 20,451

CITY OF TOWANDA, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
State of Kansas	$ 404	$ 200
Federal	803	-
SCKLS	10,613	7,380
City of Towanda	55,967	56,714
Fines and donations	2	44
Interest	109	241
Summer reading	(26)	-
Miscellaneous - voiding old checks	-	12,477
Miscellaneous	122	1,137
Total Receipts	67,994	78,193
Expenditures		
Automation	1,007	-
Circulating materials	5,269	4,188
Communications	2,269	4,405
Maintenance and repairs	68	2,815
Miscellaneous	200	2,214
Operating supplies	2,314	10,016
Payroll	30,906	42,489
Postage	2,009	-
Programming	720	1,520
StoryTime	477	-
Summer reading	326	-
Technology	269	3,712
Total Expenditures	45,834	71,359
Receipts Over (Under) Expenditures	22,160	6,834
Unencumbered Cash, Beginning	67,231	89,391
Unencumbered Cash, Ending	$ 89,391	$ 96,225

Old Business

SRF Water Loan Preliminary Award

Background

Earlier this year, the City of Towanda submitted a pre-application for loan funding from the Kansas Water Office's Kansas State Revolving Fund (SRF) program to support the City's efforts to update its water system and reduce water volume loss.

In the application process, it was recommended that the City also incorporate a commitment to replace lead service lines throughout the system to enhance overall project score and likelihood of receiving the grant. While lead service line replacements are not the same as the project updating service mains, there are efficiencies and opportunities to be gained. Combining the projects for funding applications also allows the City to pursue funding with a more holistic approach that moves us toward a healthy and fully complaint system.

When awards were announced, staff learned the City of Towanda had not been selected for funding for the overall water system but was selected for pre-award of a loan in the amount of $2,225,000 from the Kansas Public Water Supply Loan Fund (KPWSLF) for costs related to inventorying or replacing lead service lines. This loan is 50% forgivable (estimated at $1,112,500 in forgiveness) and has an interest rate at 60% of market rate (2.84% in July 2026). Towanda is one of six Kansas communities selected for this funding.

Council has the opportunity to proceed with submitting a Drinking Water Loan Application or deciding not to pursue this funding.

While this is not the award we pursued and anticipated, staff recommend proceeding with the Drinking Water Loan Application, with the following in mind:

- **Water Loss** – replacement of both public and private-side lead and galvanized service lines provides additional opportunities to identify and replace leaky and inefficient parts of the City's infrastructure. Lead and galvanized materials often are older and represent some of the system's more vulnerable lines.
- **Public Health/Compliance** – the City has a long-term compliance obligation to account for all aspects of its water delivery system and to ensure that no lead or "galvanized requiring replacement" components remain in either public or private parts of the system. Using loan funds with 50% forgiveness is the least-burdensome way to create a fully healthy and compliant water delivery system.
  If this funding opportunity is not pursued, in the future the City would need to use water system resources to meet key deadlines under the EPA Lead and Copper Rule Improvements, including a comprehensive service line replacement plan and

meeting new testing thresholds by November 2027.
Long-term, without this loan, the City will need to be prepared to 1) require customers to make, pay for, and document private-side remediation, 2) seek grant assistance (such as CDBG) to complete these updates, or 3) pay for remediation through system proceeds.

- **Efficiencies –** Completing lead service line projects alongside water system main updates provides an opportunity for construction and cost efficiencies, as well as a more comprehensive approach to overall system problems. This also provides Towanda funds and support to remain current with its water system compliance obligations, including upcoming deadlines in late 2027.
- **Funding Strategies** – The City intends to pursue Kansas Water Office grant funding again in the award cycle that opens this fall. It is our understanding that our proposals may fare better now that we've fully closed and completed our water system design project, as KWO indicated they typically want entities to only have one open award at a time.
  JEO, the City's engineering firm, has advised that KWO now will require a 20% match for its grants, and that the SRF loan can be counted as part of the City's local match for any places where system repairs and upgrades overlap.
- **Next Steps** –
  - Council will vote tonight on whether to approve submitting an application for funding or not to pursue this funding. If Council proceeds, there are publications and hearings required, and it is recommended that Council meet September 30 for a project hearing. The final application will be coordinated by JEO and is due by October 15, 2026.
  - The City Administrator will work with JEO to update its application for Kansas Water Office grant funds. JEO believes that the City's scoring may improve now that the water system design project is closed.
  - Additionally, at the request of the City Administrator, JEO has broken the system updates into four smaller projects that may be more competitive within the grant funding available. While the City retains flexibility in how to approach construction and funding, considering project funding in smaller increments may be more competitive and advantageous in the City's ability to seek a variety of funding resources and ultimately lower the costs paid by City water customers.

Financial Analysis

Following the preliminary loan award, JEO reviewed proposed costs, and anticipates the City should anticipate the following breakdowns:

- Project and Construction Costs: $1.5 million
- Contingency: $525,000
- Compliance: $400,000

Originally compliance was anticipated at $200,000, but these activity costs could run higher than originally anticipated, due to lack of capacity for City staff to handle some project components, such as Davis-Bacon wage interviews or construction inspections. JEO has recommended increasing the amount in the final loan application by $200,000 to assist with these activities.

This loan is reimbursement-based, requiring the City to pre-pay all project costs and then draw loan funds down by submitting documented costs for reimbursement. This will require careful management of water system financial resources to ensure the City is able to cash-flow the project. Funds from the 1% Water Sales Tax will assist in fronting costs, and reimbursements from loan funds will replenish the City's resources as the project proceeds.

Staff and JEO will confirm the allowable grant timeline and plan project implementation accordingly. While costs are anticipated to grow each year, aligning the project timeline with other system replacements and updates, as well as with funds available, will allow the City to maximize resources while making important updates.

Recommended Motion

Direct the City Administrator to proceed with submitting a loan application to the Kansas Water Office Public Water Supply Loan Fund (KPWSLF) in the amount of $2,425,000, and schedule a Special Meeting on September 30, 2026 for purposes of holding a project hearing.

Alternate Motion

Direct the City Administrator to notify the Kansas Water Office of the City's decision to not pursue KPWSLF loan funding.

GET THE LEAD OUT

EPA's Lead & Copper Rule:

WHAT IT MEANS FOR THE FUTURE

WHAT IS THE LEAD & COPPER RULE?

The Lead and Copper Rule, and subsequent updates, established by the U.S. Environmental Protection Agency, require communities across the country to identify and replace lead and lead-contaminated galvanized service lines in public drinking water systems. These replacements, combined with lowering lead thresholds and greater water testing requirements, are designed to reduce lead exposure and improve long-term public health outcomes, particularly for children and vulnerable populations.

State regulatory agencies, such as the Kansas Department of Health and Environment, and Nebraska Department of Water, Energy, and Environment, are overseeing the state-level implementation of the lead and copper regulations. As part of this effort, every public water system across the country is required to comply with the lead and copper requirements, which includes both public and private service line inventories, validation and possible replacement.

Lead & Copper Rule (LCR) Pre-2021:

- Water sampling requirements
- Lead levels trigger investigation
- Removal of lead discovered during normal maintenance and operations

Lead & Copper Rule Revisions (LCRR) 2021:

- Initial inventory due October 16, 2024
- Customer notification of unknown, lead, or galvanized requiring replacement (GRR) service lines
- Inventory must be kept updated
- Replacement plan must be developed to identify unknown service lines, remove lead and GRR service lines

Lead & Copper Rule Improvements (LCRI) 2024:

- Finalize and submit baseline inventory, including service line connectors by November 2027
- Replacement plan for public and private service lines, addressing unknowns, prioritization, and funding by November 2027
- Threshold to identify unknown service lines increased following submission of baseline inventory and replacement plan in November 2027

GOAL:

Replace 100% of lead and galvanized-requiring-replacement (GRR) public and private service lines by 2037. GRR lines may be lead-contaminated, thus requiring removal.

WHY IT MATTERS:

Lead contamination can lead to severe health complications, including birth defects and child development.

A community's water is generally safe. HOWEVER, the pipes carrying water from the City's water main to private property may be a source of lead exposure for residents, especially as older pipes age.

Communities are in varying stages of effort to;

- Inventory public and private service line materials
- Create a plan to replace any lead or galvanized lines requiring replacement
- Remove all lead and lead-contaminated galvanized service lines from the distribution system by 2037

WHY COMPLY?

Protect Public Health: Reduce risk of lead exposure for residents, especially children and vulnerable residents.

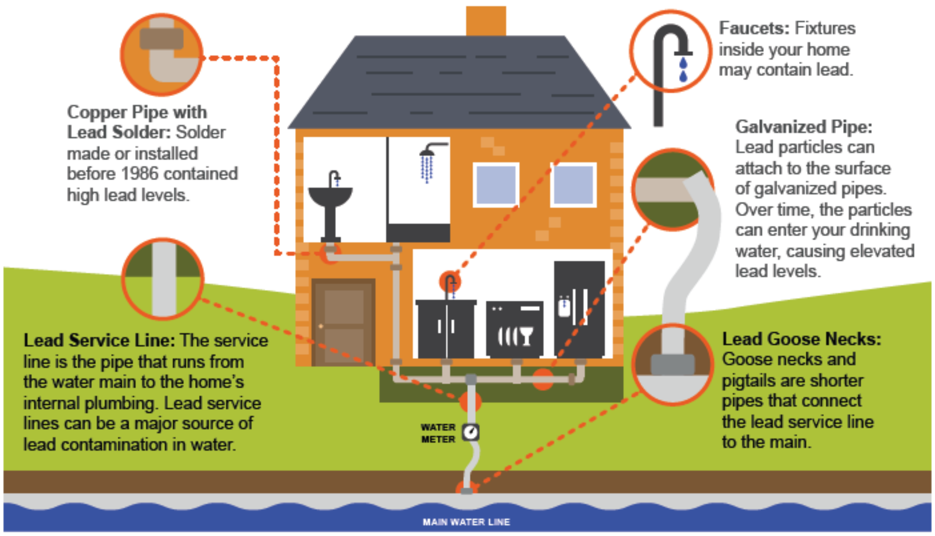
Preserve Funding Eligibility: Maintain access to state and federal infrastructure funding, including grants and low-interest loans.

Avoid Regulatory Penalties: Non-compliance risks facing regulatory enforcement actions and/or loss of funding opportunities.

Build Community Support: Demonstrate transparency and proactive stewardship to residents and businesses.

Enhance Community Growth: Encourage new development as a clean-water community.

SOURCES OF LEAD IN DRINKING WATER



Source: https://www.epa.gov/ground-water-and-drinking-water/infographic-lead-drinking-water

COMMUNITY AND PUBLIC WATER SYSTEM RESPONSIBILITIES UNDER THE LEAD & COPPER REGULATIONS

Public water systems must:

- Identify and maintain detailed records of the material of every water service line, both public and private, within the system. This includes service lines, pipe connectors, and water mains
- Keep inventories current with annual updates through 2037, incorporating new data from maintenance, inspections, or construction. This inventory data must be submitted to state regulatory agencies and be available to the public
- Notify property owners/customers if their service lines are identified as unknown materials or need replacement from lead lines or from potentially contaminated galvanized lines

By complying with lead and copper regulations, public water systems protect public health, maintain eligibility for future infrastructure funding, and avoid additional potentially costly oversight and testing requirements

JEO is equipped to help public water systems *Get the Lead Out!* with proven strategies, services, and processes that include inventory creation and replacement program management.

If lead or galvanized lines requiring replacement are identified, the Public Water System must also create a service line replacement plan to remove 100% of all identified lines with a clear timeline, funding plan, and replacement strategy by 2027.

Phases of the Lead & Copper Regulations

Phase 1: Inventory

(Completed October 2024)

Submit an initial inventory, completed using records, inspections and other field investigation methods, customer engagement to obtain private-side service line materials, and in some cases, interpolation or modeling

▼

WE ARE HERE

Phase 2: Baseline Inventory + Replacement Plan

(Due Nov 1, 2027)

Remove unknown lines from inventory through further validation

Develop a plan for annual replacement rates based on verified inventory, including prioritization method for replacements, funding plan identifying if private property owners will be required to pay for replacement of private service lines

▼

Phase 3: Replacement

(2027-2037)

Continue verification of unknown service lines in the inventory

Replace all lead and GRR lines by 2037, with periodic verification of progress toward 100% removal by 2037

TO LEARN MORE VISIT:

KDHE Lead & Copper Rule
kdhe.ks.gov/547/Lead-Copper-Rule

Get the Lead Out! Resources
jeo.com/ blog/jeo-helping-communities-get-the-lead-out/

Health Effects of Lead
epa.gov/ground-water-and-drinking-water/ basic-information-about-lead-drinking-water

NDWEE Lead and Copper Compliance
https://dwee.nebraska.gov/groundwater-drinking-water/drinking-water/drinking-water-monitoring-compliance

309 Main - Perry Jones Property Updates

Goal: September 9th target date to have all in place for the Council Meeting

CDBG Commercial Rehab Grant Status

Misc. Pending

- Maximum potential project budget. Phase II Cost Estimates from the architect for Roberto to finish
- Phase II information from Perry to Stephanie to revise narratives
- Meeting with Rob to ensure the City is protected

Phase 1 needs:

- Proof of owner match of $54,580 - would be required to be submitted to City as a cashier's check upon grant award, so that the City could draw from it as payment toward project costs.
- Escrowed funds in the amount of the grant request of $140,625 - City would need proof of funds available. We would write the clause into the Owner Repayment Agreement requiring funds to be escrowed in the value of the potential grant liability. I would want to work with our attorney on specifics for this.

Phase 2 needs:

- Maximum potential project budget
- Proposed capital stack for financing Phase 2 - Includes additional proof of funds for any owner funds, as well as preliminary terms for any commercial loans or other financing required (loan amount, interest rate, repayment term, and monthly payment. Preliminary approval preferred.)

Project Performance needs:

- Updated 5-year proforma, including any commercial loans or financing anticipated in Phase 2 to demonstrate project viability.

Demolition Option Status

- City Staff coordinated with JEO and City Attorney Rob Lane to review next steps.
  - JEO will inspect work completed and provide written documentation of whether the required shoring is done and in compliance.
  - JEO will help the City procure demolition plans from a structural engineer. JEO will review on behalf of the City. After plans are finalized, JEO will prepare bid documents for the City to hire a contractor for the demolition of the building in accordance with the demolition plans.

New Business

Ordinance Adopting the *Standard Traffic Ordinance for Kansas Cities, 53rd Edition*

Background/Analysis

Annually, the City is required to adopt the latest version of the Standard Traffic ordinance for Kansas Cities for the purpose of regulating traffic within the city limits of Towanda.

Financial Impact

None

Recommended Motion

Make a Motion to Adopt Ordinance #_________ adopting the Standard Traffic Ordinance for Kansas Cities, 53rd Edition.

ORDINANCE NO. _____

AN ORDINANCE REGULATING TRAFFIC WITHIN THE CORPORATE LIMITS OF THE CITY OF TOWANDA, KANSAS; INCORPORATING BY REFERENCE THE *Standard Traffic Ordinance* for Kansas Cities, 53rd Edition, WITH CERTAIN OMISSIONS, CHANGES, AND ADDITIONS: PRESCRIBING ADDITIONAL REGULATIONS; PROVIDING CERTAIN PENALTIES AND REPEALING ORDINANCE NUMBER 726.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOWANDA:

Section 1. INCORPORATING *STANDARD TRAFFIC ORDINANCE* There is hereby incorporated by reference for the purpose of regulating traffic within the corporate limits of the City of TOWANDA, Kansas, that certain standard traffic ordinance known as the *Standard Traffic Ordinance* for Kansas Cities, 53rd Edition, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, ***save and except such articles, sections, parts or portions as are hereafter omitted, deleted, modified, or changed**. One copy of said *Standard Traffic Ordinance* shall be marked or stamped "Official Copy as Adopted by Ordinance No. ____," ***with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change** and to which shall be attached a copy of this ordinance and filed with the city clerk to be open to inspection and available to the public at all reasonable hours. The police department, municipal judge, and all administrative departments of the city charged with enforcement of the ordinance shall be supplied, at the cost of the city, such number of official copies of such *Standard Traffic Ordinance* similarly marked, as may be deemed expedient.

Section 2. OMMISSIONS
(a) Section 114.4 of said Standard Traffic Ordinance relating to the Unlawful Operation of a Golf Cart is hereby declared to be and is omitted and deleted.
(b) Section 114.5 of said Standard Traffic Ordinance relating to the Unlawful Operation of a Work Site Utility Vehicle is hereby declared to be and is omitted and deleted.

Section 3. TRAFFIC INFRACTIONS AND TRAFFIC OFFENCES
(a) An Ordinance traffic infraction is a violation of any section of this ordinance that prescribes or requires the same behavior as that prescribed or required by a statutory provision that is classified as a traffic infraction in K.S.A. 8-2118.

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

Section 4. PENALTY FOR SCHEDULED FINES
The fine for violation of an ordinance traffic infraction or any other traffic offense in which the municipal judge establishes a fine in a fine schedule shall not be less than $25 nor more than $500, except for speeding, which shall not be less than $25 nor more than $500. A person tried and convicted for violation of an ordinance traffic infraction or other traffic offence in which a fine has not been established in a schedule of fines shall pay a fine fixed by the court, not to exceed $500

Section 5. FAILURE TO PAY FINE AND/OR COURT COSTS.
Any failure to pay the fine and court costs or appear at the specified time listed on an issued citation may result in the issuance of a warrant for the person's arrest. The police officer must provide the cited individual with the address of the court to which the written entry of appearance, waiver of trial, plea of guilty or no contest, and payment of fines and court costs shall be mailed. This information may be provided in a separate form if it is not provided in the notice to appear.

Section 6 REPEAL
Ordinance Number 726 is repealed, and all ordinances previously adopted, unrepealed editions of the Standard Traffic Ordinance for Kansas Cities, and all other ordinances or parts of ordinances of the City of Towanda in conflict herewith.

Section 7. EFFECTIVE DATE:
This Ordinance shall be in full force and effect from and after its adoption and publication in the official city newspaper.

Passed by the Towanda City Council the 12th day of August, 2026.
Signed by the Mayor this 12th day of August, 2026.

____________________________, Mayor
Mike Hayes

ATTEST: ________________________, City Clerk
Sarah Gooding
*

Ordinance Adopting Uniform Public Offense Code for Kansas Cities 42nd Edition

Background/Analysis

Annually the City is required to adopt the latest version of the Public Offense Code for the purpose of regulating public offenses within the city limits of Towanda.

Financial Impact

None

Recommended Motion

Make a Motion to Adopt Ordinance #_________ adopting the Uniform Public Offense Code for Kansas Cities 42nd Edition.

ORDINANCE NO. _____

AN ORDINANCE REGULATING PUBLIC OFFENSES WITHIN THE CORPORATE LIMITS OF THE CITY OF TOWANDA, KANSAS; INCORPORATING BY REFERENCE THE *Uniform Public Offense Code for Kansas Cities*, 42ND edition, AND REPEALING ALL ORDINANCES PREVIOUSLY ADOPTING EARLIER, UNREPEALED EDITIONS OF THE UNIFORM PUBLIC OFFENSE CODE FOR KANSAS CITIES, INCLUDING ORDINANCE 727, AS WELL AS ALL OTHER ORDINANCES OR PARTS OF ORDINANCES OF THE CITY OF TOWANDA IN CONFLICT HEREWITH.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOWANDA:

Section 1. INCORPORATING *UNIFORM PUBLIC OFFENSE CODE*. There is hereby incorporated by reference for the purpose of regulating public offenses within the corporate limits of the City of TOWANDA Kansas, that certain code known as the *Uniform Public Offense Code*, 42nd Edition, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, One official copy of said *Uniform Public Offense Code* shall be marked or stamped "Official Copy as Adopted by Ordinance No.______," and to which shall be attached a copy of this ordinance and filed with the city clerk to be open to inspection and available to the public at all reasonable hours. The police department, municipal judge, and all administrative departments of the city charged with enforcement of the ordinance shall be supplied, at the cost of the city, such number of official copies of such Uniform Public Offense Code similarly marked, as may be deemed expedient.

Section 2. PENALTIES. Any failure to pay the fine and court costs or appear at the specified time listed on an issued citation may result in the issuance of a warrant for the person's arrest. The police officer must provide the cited individual with the address of the court to which the written entry of appearance waiver of trial, plea of guilty or no contest, and payment of fine and court costs shall be mailed. This information may be provided in a separate form if it is not provided in the notice to appear.

Section 3. REPEAL This Ordinance shall repeal all ordinances previously adopted, unrepealed editions of the Standard Traffic Ordinance for Kansas Cities, including Ordinance No 727 as well as all other ordinances or parts of ordinances of the City of Towanda in conflict herewith.

Section 4. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its adoption and publication in the official city newspaper.

Passed by the Governing Body of the City of Towanda this 12th day of August, 2026.
Signed by the Mayor this 12th day of August, 2026.

____________________________, Mayor, Mike Hayes

ATTEST:

_________________________, City Clerk, Sarah Gooding

Ordinance AMENDING *TOWANDA CITY CODE CHAPTER 3 BEVERAGES* ARTICLE 2: Section 3-213(k) to Conform with KSA 41-2704

Background/Analysis

Current City Code controlling Business Regulations for the sale of Cereal Malt Beverages needs to be updated to reflect current State Statutes.

Financial Impact

None

Recommended Motion

Make a Motion to Adopt Ordinance #_________ amending Towanda City Code Chapter 3 Beverages Article 2: Section 3-213(k) to conform with KSA 41-2704.

ORDINANCE NO ____________

AN ORDINANCE AMENDING TOWANDA CITY CODE CHAPTER 3 BEVERAGES ARTICLE 2: SECTION 3-213 (k) TO CONFORM WITH KSA 41-2704.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOWANDA, KANSAS, the Towanda City Code shall be amended to read as follows:

Section 3-213 (k)
Chapter 3 Beverages   Article 2   Section 3-213   Business Regulations

(k) Licensee's employee who is not less than 18 years of age may dispense or sell cereal malt beverage or beer containing not more than 6% alcohol by volume, if:

(1) the licensee's place of business is licensed only to sell at retail cereal malt beverages or beer containing not more than 6% alcohol by volume in the original package and not for consumption on the premises; or

(2) the licensee's place of business is a licensed food service establishment, as defined by KSA 36-501 and amendments thereto, and not less than 50% of the gross receipts from the licensee's place of business is derived from the sale of food for consumption on the premises of the licensed place of business

No licensee shall employ any person who has been judged guilty of a felony.

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

Passed by the Governing Body this 12th day of August, 2026

____
Mike Hayes, Mayor

ATTEST:

____
Sarah Gooding, City Clerk

Job Description Updates for Hiring

Background

The City of Towanda currently has two vacant positions on staff. City Code directs that Council approves job descriptions, and the following updated job descriptions are recommended for posting as the City prepares for a hiring process.

The proposed job descriptions provide both an overview of the job tasks and insights into the needs and expectations of each role. The job descriptions focus heavily on the qualifications and key abilities that prepare someone to succeed in these roles, with the anticipation that knowledge and skills can be developed through training and experience.

Financial

Employee wages and benefits are a significant portion of the budget. Establishing clear job descriptions and then evaluating regional compensation for similar roles helps ensure that the City is a good steward of taxpayer financial resources, both in terms of providing an attractive and competitive workplace and ensuring that wages are appropriate to the jobs being performed.

Recommended Motion

Approve the updated job descriptions for Deputy City Clerk/Utility Clerk and General Maintenance Worker I.

Deputy City Clerk / Utility Clerk

Position Overview

Under the general direction of the City Administrator/City Clerk, the Deputy City Clerk / Utility Clerk manages financial transactions, utility billing, and customer service functions. This role ensures accurate financial recordkeeping and serves as a key point of contact for residents.

This position requires flexibility, confidentiality, accuracy, and the ability to work independently while coordinating closely with the City Administrator, city staff, and the public.

The person who will excel in this role:

- Thrives on building community through everyday interactions
- Enjoys providing top-notch service to resolve customer concerns, answer questions, and provide information about the City and its services
- Has a knack for hometown hospitality and creating spaces where people feel welcomed and cared about
- Can track multiple projects, situations, and work orders with attention to urgency, timeliness, and keeping customers and coworkers informed
- Is a gifted problem solver, who takes pride in finding resolutions
- Backs it all up with a keen eye for details through accurate financial entry, report development, and records management

Essential Duties and Responsibilities

- Utility account management, billing, and customer service
- Financial input and generation, including accounts payable and payroll support
- Maintain financial records and daily cash balancing
- Support audit preparation, budget, and grants reporting
- Front counter and telephone customer service
- Assist with licensing and permits
- Manages records administration in accordance with all applicable laws
- Supports City Council through agenda management and taking of minutes
- Other duties as assigned

Knowledge

- Most knowledge will be trained upon hire

What will set you ahead:

- Experience in customer service, utilities, or front-office management
- Bookkeeping, accounting, or other financial management experience
- Experience in a local government office

Skills

- Proficient with computer/software use, including Microsoft Office, Adobe Acrobat, website management, financial software, utility billing software
- Demonstrated ability to handle customer service needs and situations
- Ability to read, understand, and navigate within City Code and policies

Key Abilities

- Friendly and thorough customer service
- Accuracy in all tasks and aspects of the job
- Learn, understand, and resolve basic customer issues and questions
- Manage financial entry and generate/interpret related reports
- Maintain inventories, records, and other legal or operational documents
- Able to cross-train to support multiple aspects of City Hall

Minimum Qualifications

- High School Diploma or GED required/College degree in a related field preferred
- 1-3 years handling customer service, accounts, or records in an office environment
- Proficiency using professional office and financial software
- Ability to appropriately handle sensitive and confidential information
- Ability to be bonded and serve as a Notary Public

Environment

- Work is primarily office-based and requires sustained sitting, standing, typing, and ability to lift office materials and files (up to 25 pounds)
- Some adverse outdoor environment exposure may be required
- Occasional evening meeting attendance will be required

Public Works: General Maintenance Worker I (Part Time)

Position Overview

Under the general direction of the Public Works Foreman, the General Maintenance Worker I performs skilled and semi-skilled maintenance, repair, and construction work for the City's water distribution system, sanitary sewer system, wastewater lagoons, streets, parks, public facilities, and fleet/equipment. This position is primarily hands-on and supports emergency response and on-call rotations.

This position requires reliability, adaptability, and a dedication to seeing things through to completion while coordinating closely with team members and serving the public.

The person who will excel in this role:

- Demonstrates strong mechanical and technical aptitudes to effectively operate everything from hand tools to heavy equipment
- Can learn new skills quickly and adapt to changing environments
- Applies past experience and training to effectively solve problems while under pressure
- Understands and abides by safety procedures and maintains awareness of surroundings and potential hazards
- Takes ownership of tasks and exhibits pride in the way the work betters the community
- Brings a positive attitude and strong work ethic each day

Essential Duties and Responsibilities

Water Distribution

- Assist with installation, maintenance, and repair of water mains, service lines, valves, hydrants, and meters
- Read meters; assist with service turn-ons/turn-offs
- Assist with leak detection, flushing, and hydrant maintenance

Sewer Collection & Wastewater Lagoons

- Assist with maintenance and repair of sanitary sewer system and service lines
- Perform sewer cleaning and minor repairs
- Assist with lagoon operations including mowing, vegetation control, inspections, and routine maintenance

Streets & Stormwater

- Patch streets and alleys; assist with asphalt and concrete repairs
- Install and maintain street signs, barricades, and pavement markings
- Clean and maintain storm drains, culverts, and ditches
- Perform snow and ice control operations

Parks & Public Facilities

- Maintain parks, playgrounds, ballfields, and landscaped areas
- Maintain park restrooms, shelters, and City buildings
- Perform minor carpentry, plumbing, and facility repairs as assigned

Fleet & Equipment

- Operate City vehicles and equipment including dump trucks, tractors, mowers, skid steer, and small equipment
- Perform daily inspections, fueling, lubrication, and minor preventative maintenance
- Report mechanical issues and assist with fleet upkeep

Other

- Follow all safety procedures and traffic control requirements
- Maintain work logs and assist with recordkeeping
- Participate in after-hours callouts and emergency response
- Perform related duties as assigned

Minimum Qualifications

- High school diploma or GED
- Valid Kansas driver's license (CDL preferred or ability to obtain)

What Will Set You Ahead

- Past experience performing similar work for utility systems or street maintenance
- Water and/or wastewater operator certifications
- Job site experience as a heavy equipment operator
- CDL driver's license

Environment

- Works outdoors year-round in all weather conditions, including heat, cold, rain, snow, and ice
- Exposure to loud noise, moving equipment, traffic, chemicals, wastewater, fumes, and strong odors

- Performs physically demanding tasks around potential hazards
- Participates in emergency response, after-hours callouts, and some irregular shifts

Council Priorities for City Administrator

Background

In July, Council instructed the City Administrator to put together a list of key priority areas to address in the coming months, following two months of discussion regarding the many emerging priority areas in the City.

Priorities are recommended within the following framework, which anticipates that early priorities will prepare the foundation for future priorities. Phases are labeled by year, but may be longer or shorter, according to actual need and emerging circumstances.

- 2026 – Stabilization
- 2027-2029 – Establish a Foundation
- 2030-2032 – Move the Needle
- 2033-2035 – Maintain Momentum

In light of these objectives, the City Administrator recommends the following Initial Priorities to assist in achieving Stabilization in the coming months.

1. **Budget Development & Financial Management Procedures** (Operational)
2. **Risk Identification and Management** (Operational)
3. **Relationship building with staff/Council** (Relational)
4. **Customer service and community relationship building** (Relational)
5. **Water system improvements – leak detection, updates, and financing** (Compliance)
6. **ADA Accessibility in website and published documents** (Compliance)
7. **CIP/MERP development and maintenance** (Strategic)
8. **Strategic Roadmap development for next 5 years** (Strategic)

Many other significant priorities are not included in this initial batch, and it is recommended that these move to a finite wait list so that they can be recategorized as active priorities once stabilization and foundational work are in place. Items should move from the waitlist to become active priorities as there is funding and staff capacity to support next steps.

Recommendations for the waitlist include:

- Street Maintenance strategy
- Police Department development
- Animal Control enhancements
- Strategic efforts around code compliance

- Trash Contract review and RFP for future services
- Policy Development to support compliance, goals, and initiatives
- Human Resources improvements to enhance City as a workplace
- IT work to increase organizational efficiency
- Communications and Marketing Strategies
- Regular Community Engagement
- Non-urgent contract review and development
- Housing Development and Initiatives
- Commercial Development

Financial Analysis

Establishing goals and priorities provides clarity for purposes of budgets and staff spending. The proposed list of priorities may require some additional up-front spending to establish baselines and address concerns, such as bringing in experts for framework development, or addressing identified risks, but ultimately reduces liability and budget uncertainty.

Additionally, the proposed priorities focus in on strategic efforts around water system compliance and funding strategy, and they also elevate planning efforts that allow for intentional planning and budgeting.

Recommended Motion

Approve the recommended priority list.

Contract for Support

Background

The City of Towanda has had several different City Administrators in recent years, each bringing different skills and knowledge to the role. However, most tenures have been limited, and there has been a lack of systemic development to support community goals. The Towanda community is asking for significant changes and investments from the City and has trusted the City with two sales taxes within the past 12 months to achieve these goals. The organization also must change in response to changing goals and expectations.

Sarah Gooding began as City Administrator in January 2026 and has identified a number of areas in which outside guidance by someone with greater experience in city management would be beneficial to help set systems up for success.

Guv Guy Consulting is run by Ty Lasher, who previously served as City Manager for Bel Aire and City Administrator in Cheney. Ty brings a cross-section of experience and awareness in all aspects of local government, as well as a demonstrated history helping another small area community through staff transitions and resetting foundations. The proposed scope of work is deliberately broad to allow Ty to assist with emerging needs, but anticipated tasks include review and streamlining financial systems, reviewing staffing models and organizational needs, and providing advice and guidance to set the City on a path toward achieving its goals. Guidance also would include mentoring for the City Administrator, as she is new to both the role and the particulars of small town government.

Financial Analysis

The proposed contract is built on an hourly billable structure, with a monthly not-to-exceed cost of $4,000. While the total value of the contract could be as high as $48,000, it is anticipated that higher levels of support might be needed for 60-90 days, and the overall cost beyond that should be greatly reduced on a monthly basis.

The not-to-exceed model allows an opportunity for the City to access greater support if particular initiatives require it. This might include development of a formal strategic plan, support for infrastructure planning, or consultation around policy and administration alongside development of a police department.

Recommended Motion

Approve the contract with Guv Guy Consulting, with a not-to-exceed monthly cost of $4,000.

Agreement for Consultation Services
City of Towanda and Guv Guy Consulting, LLC.

This Agreement for Consultation Services is entered into By and Between Guv Guy Consulting, LLC an Independent Contractor, and The City of Towanda, Kansas effective on this _____ Day of __________, 2026.

Based on Consultant's reputation, expertise, and experience with public entities, the City of Towanda, hereinafter "Client or City" retains Guv Guy Consulting, LLC., hereinafter "Consultant", to assist the City of Towanda with municipal projects as needed.

1) **Scope of Services.** Parties agree that Guv Guy Consulting, LLC, and specifically Ty Lasher, may function as a Corporate Representative of the City. The following services may be performed by Guv Guy Consulting:

    1) Financial – Review current financial practices and policies. Make recommendations to the City Administrator and Governing Body to improve work flows, accountability, and transparency. Assist with financial management, budget, chart of accounts, and other fiscal concerns.

    2) HR – Assess staffing, performance, and organizational needs. Make recommendations to the City Administrator and Governing Body related to changes, policies, and responsibilities. Provide advice to the City Administrator, Mayor, and City Council on administration, economic development, marketing, management, finances and other items of importance to the City.

    3) Mentoring – Work with the new City Administrator to identify priorities, create goals with action items, learning the nuances of small towns, as well as sharing best practices of city management.

2) **Payment for Services.** For Services performed, Client shall pay Consultant as follows:

    1) Hourly rate varies with team member as follows:

       Ty Lasher – CEO & Principal ($175 per hour).
       Alex Lasher – Financial Management ($100 per hour).
       Dani Lasher – Marketing Specialist ($75 per hour).

Staff will be assigned various duties by the CEO based on their expertise in certain fields and to save the Client money. Regardless, all work performed by the team will be reviewed by the Principal.

2) Hours will be at the request of the Client as needed. It is contemplated the hours will be 20 hours per month with a not to exceed fee of $4,000 per month.

3) Travel expenses shall be billed separately. Mileage shall be at the federal rate.

4) Consultant shall submit monthly invoices containing consulting hours and other expenses. Client shall submit payment within 30 days of receipt of invoice.

3) **Documents.** All documents, reports and presentation materials prepared by the Consultant are property of the Client and Consultant.

4) **Termination.** This agreement shall automatically terminate one year from the effective date unless renewed by written agreement of the parties. Services may be terminated at any time by Client or Consultant with ten (10) days' written notice. If so terminated, Client shall pay Consultant all amounts due for all services properly rendered and expenses incurred to the date of receipt of notice of termination.

5) **Supplemental Agreements.** Changes to the Scope of Services may be made after the execution of this Agreement and shall be in a written Supplemental Agreement signed by Consultant and Client.

6) **Dispute Resolution.** The Consultant and Client will endeavor to resolve claims, disputes and other matters of issue arising out of this Agreement, through a meeting and confer session by representatives who have the ability to resolve the claim. The meeting will take place within thirty (30) days after the request by either party, unless the parties agree mutually otherwise. Prior to the meeting, the parties will exchange relevant information that will assist in resolving the claim.

   If the parties resolve the claim, they will prepare appropriate documentation memorializing their resolution.

   If the parties are unable to resolve the claim, the Consultant and Client agree to submit the claim to mediation. The mediation will be held in Wichita; Kansas and the parties will share in the mediation fees.

7) **Indemnity.**

a) The Client shall bear the full cost of any fidelity or other bonds to the extent necessary or otherwise required of the Agent under any law or ordinance.

b) To the extent required by law, the Client shall defend, save harmless and indemnify the Agent against any obligation to pay money or perform or not perform action, including without limitation, any and all losses, damages, judgments, interests, settlements, penalties, fines, court costs and other reasonable costs and expenses of legal proceedings including attorney fees, and other liabilities arising from, related to, or connected with any tort, professional liability claim or demand or threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, arbitrative or investigative, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of the Agents duties as a Corporate Representative resulting from the exercise of judgment or discretion in connection with the performance of professional or consultation duties or responsibilities. The Agent may request and the City shall not reasonably refuse to provide independent legal representation at the City's expense. Legal representation for such actions, provided by the City on behalf of the Agent, shall extend until a final determination of the legal action including any appeals brought by either party.

8) **Assignment.** Consultant nor Client will assign any rights, duties or interests accruing from this Agreement without written consent from the other party. This agreement will be binding upon the Client and Consultant, their successors and assigns.

9) **Entirety of Agreement.** This agreement represents the entire and integrated agreement between Client and Consultant and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may only be amended by writing and signed by both Client and Consultant.

10) **Deadline for Acceptance.** This agreement shall expire if Client has not accepted this agreement by signing and delivering a fully executed copy to Consultant on or before August 30, 2026.

_____________________________ Date: _____________

Mayor Mike Hayes
City of Towanda, Kansas

______________________________ Date: _____________

Ty Lasher
Guv Guy Consulting

ATTEST:

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Sarah Gooding
City of Towanda