427 COURT ST
P O BOX 117
CLAY CENTER, KANSAS 67432
PHONE: 785-632-5454
FAX: 785-632-3943
WWW.CITYOFCLAYCENTER.COM

Tuesday, December 2, 2025
5:30 p.m.

1. CALL TO ORDER
   A. Roll Call
   B. Pledge of Allegiance
2. MAYOR REPORT
   A. Updates
3. CITY CLERK REPORT
   A. Updates
4. STAFF REPORTS/COMMUNICATIONS
   A. 11/17/2025 PUC Minutes
   B. Appropriation Ordinances 2816 & 2817
5. CITY ATTORNEY REPORT
   A. Updates
6. CONSENT AGENDA
   A. 11/18/2025 City Council Meeting Minutes
   B. Appropriation Ordinances 4106 & 4107
7. ORDINANCES
   A. None
8. RESOLUTIONS
   A. None
9. FORMAL ACTIONS
   A. 2026 Audit Proposal
   B. Street Department Dump Truck Purchase

COMMITTEE REPORTS

1. ADMINISTRATIVE
   A. Updates
2. PUBLIC SAFETY
   A. Updates
3. PUBLIC SERVICES
   A. Updates
4. PROPERTY & RECREATION
   A. Updates
5. ADJOURNMENT

Minutes of Meeting
Of
Public Utilities Commission
November 17, 2025

The Public Utilities Commission met in regular session with Chair Aaron Floersch, Commissioner Bill Callaway, Commissioner Marlin Mugler, Public Utilities Superintendent Scott Glaves, and Office Manager Kathy Crimmins present.

The minutes of the meeting held on November 3, 2025, were presented for approval by Chair Aaron Floersch. Commissioner Bill Callaway moved to approve the minutes, and Commissioner Marlin Mugler seconded the motion. The vote was all yeas.

The Appropriations Ordinance No. 2814(Payroll) was presented for approval. It was moved by Commissioner Bill Callaway and seconded by Commissioner Marlin Mugler to pay the claims. The vote was all yeas.

The Appropriations Ordinance No. 2815(Bills) was presented for approval. It was moved by Commissioner Marlin Mugler and seconded by Commissioner Bill Callaway to pay the claims. The vote was all yeas.

Supt. Glaves informed the Commissioners that the 2000 Unit needs to have a piston replaced. Also found that the PLC card on the FM-Mann Unit #8 had failed. Once that was replaced, the unit will now transfer back and forth from diesel to natural gas.

The KPP Energy 2025 & 2026 Budget Comparison was reviewed.

Chair Aaron Floersch entertained a motion to vote on the KPP voting delegates for next year. Commissioner Marlin Mugler moved to appoint Supt. Scott Glaves as the voting delegate and Commissioner Bill Callaway seconded the motion. The vote was all yeas. Commissioner Marlin Mugler moved to appoint Chair Aaron Floersch as the alternate voting delegate and Commissioner Bill Callaway seconded the motion. The vote was all yeas.

Supt. Glaves reported:

(1.) The City of Clay Center is overseeing the fencing issue in the Gillard Housing Addition.

(2.) The new employee handbook is in the final stages of getting ready to print. The vacation true-up and cell phone issues were reviewed.

(3.) A meeting is needed to be made for the setup and training with the new Neptune 360 handheld.

(4.) The commissioners were handed the invitations for the Public Utilities Christmas Party which will be held on December 11, 2025, at 6:30 at the zoo Welcome Center.

There being no further business, the Commission Meeting adjourned.

Scott Glaves, Supt. Of Utilities

PUBLIC UTILITIES COMMISSION
City of Clay Center, Kansas

TO THE MAYOR AND THE COUNCIL

Approved by Ord. No. 2816

We hereby certify that the following is a true and correct statement of the amounts due the several individuals, firms and corporations for labor and/or supplies furnished the MUNICIPAL LIGHT AND WATER PLANT. The amounts are correct due and unpaid.

Commissioners

For the period of November 12, 2025 TO November 25, 2025

Base	Federal	S.S.	State	Other Deduc	Retirement		
69,031.82	5,094.33	5,108.13	2,409.07	3,569.86	3,986.87	**NET**	**$48,831.36**

SS Employers	Retirement Employers	Car Allowance	Dental		
5,108.13	7,116.55	-32.20	-900.89		
				TOTAL	**$80,323.41**

State of Kansas, Clay County ss

Scott Glaves

Being duly sworn, says that the above accounts are just, correct and remains due and unpaid.

Superintendent

Subscribed and sworn to before me this 1st day of December 2025

Amelia Blackwood City Clerk

CITY OF CLAY CENTER
Seal
KANSAS

PUBLIC UTILITIES COMMISSION

City of Clay Center, Kansas

TO THE MAYOR AND COUNCIL:

We hereby certify that the following is a true and correct statement of the amounts due the several individuals, firms and corporations for labor and/or supplies furnished the MUNICIPAL LIGHT & WATER PLANT. The amounts are correct due and unpaid.

For the second half of Nov 2025

Date: December 1, 2025

Approved by Ordinance No. 2817

Aaron Hauck

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Commissioners

VENDOR NAME / ACCOUNT	LINE	INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
AVERY AUTO PARTS INC				
PRODUCTION EXPENSES	PLANT MAINTENANCE	497892	CHERRY BOMB - OLD PLANT SINK	30.82
PRODUCTION EXPENSES	PLANT MAINTENANCE	498330	PARTS FOR UNIT #2	36.79
PRODUCTION EXPENSES	PLANT MAINTENANCE	498340	DRILL BITS/COTTER PINS-UNIT 2	11.72
PRODUCTION EXPENSES	PLANT MAINTENANCE	498710	AIR FILTER - PP CONTROL ROOM	81.37
PRODUCTION EXPENSES	PLANT MAINTENANCE	498819	PLUG TAP - UNIT #2	9.45
PRODUCTION EXPENSES	PLANT MAINTENANCE	499493	COOLANT TEST KIT - UNIT #8	96.00
DISTRIBUTION EXPENSES	SYSTEM MAINTENANCE	497955	GRIND/SAND KIT	23.26
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	497957	5W30 OIL	35.78
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	498011	PLASTICBONDER - FOR OUTRIGGERS	10.57
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	498155	5W30 OIL	15.09
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	498130	TRAILER CONNECTOR - CY6	18.60
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	498185	DEX III - CY3	17.70
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	498677	HYDRAULIC FTGS, COUPLERS-VAC	37.02
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	499525	PINTLE HOOK - CY6	265.45
***** VENDOR TOTAL *****				689.62
BAMFORD FIRE SPRINKER CO., INC				
PRODUCTION EXPENSES	PLANT MAINTENANCE	11172	ANNUAL INSPECTION & BACKFLOW	445.00
***** VENDOR TOTAL *****				445.00
BAYER CONSTRUCTION CO INC				
DISTRIBUTION EXPENSES	SYSTEM MAINTENANCE	SMS697622	ROCK	353.71
***** VENDOR TOTAL *****				353.71
BORDER STATES INDUSTRIES				
PRODUCTION EXPENSES	PLANT MAINTENANCE	931523977	CLEAR PRIMER - CHEMICAL BLDG	21.36
PRODUCTION EXPENSES	PLANT MAINTENANCE	931563344	TOGGLE SWITCH COVER	45.22
PRODUCTION EXPENSES	PLANT MAINTENANCE	931563357	COIL, CONNECTORS - CHEMICAL BLDG	85.74
DISTRIBUTION EXPENSES	SYSTEM MAINTENANCE	931563335	GRIP SLING	341.03
***** VENDOR TOTAL *****				493.35
BURNS & MCDONNELL ENG. CO., IN				
WELL #2 ACTIVATION-ENG	WELL #2 ACTIVATION - ENGINEERI	164936-13	FINAL ENGINEERING SERVICES FOR WELL #2	1,081.44
***** VENDOR TOTAL *****				1,081.44
CHEMTREAT, INC.				
PRODUCTION EXPENSES	PLANT MAINTENANCE	10941431	METER FOR PP WATER TESTING	2,740.79
PRODUCTION EXPENSES	PLANT MAINTENANCE	10941934	WATERPROOF TESTER FOR PP	1,049.39
PRODUCTION EXPENSES	PLANT MAINTENANCE	10942635	NITRATE KIT - PP WATER TESTING	119.05
PRODUCTION EXPENSES	PLANT MAINTENANCE	10943315	REAGENT REPLACEMENT PACK - PP	61.29
***** VENDOR TOTAL *****				3,970.52
DOUBLE L MANUFACTURING LLC				
DISTRIBUTION EXPENSES	PARK IMPROVEMENT	50066	POWEDER COAT BENCH BRACKETS	30.22

VENDOR NAME ACCOUNT	LINE	INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
DOUBLE L MANUFACTURING LLC				
***** VENDOR TOTAL *****				30.22
GWORKS				
COMMERCIAL AND GENERAL	OFFICE SUPPLIES	2019-30426A	ANNUAL RENEWAL	14,700.00
COMMERCIAL AND GENERAL	OFFICE SUPPLIES	2019-30426A	ANNUAL RENEWAL	6,300.00
***** VENDOR TOTAL *****				21,000.00
HAWKINS, INC.				
PRODUCTION EXPENSES	WTP CHEMICALS	7257553	TOTES	100.00
***** VENDOR TOTAL *****				100.00
JUDY LEISZLER-DUNN				
COMMERCIAL AND GENERAL	MISCELLANEOUS EXPENSE	XMAS	PENQUIN COSTUME - LIGHTS BEFORE XMAS	47.07
***** VENDOR TOTAL *****				47.07
KIERS THRIFTWAY				
DISTRIBUTION EXPENSES	ANIMAL MAINTENANCE	0601	BANANAS	3.30
***** VENDOR TOTAL *****				3.30
LAMPTON WELDING SUPPLY				
PRODUCTION EXPENSES	PLANT MAINTENANCE	1146630	ACETYLENE, OXYGEN	89.90
***** VENDOR TOTAL *****				89.90
MCMASTER - CARR				
PRODUCTION EXPENSES	PLANT MAINTENANCE	55462216	CABLE TIES	166.41
PRODUCTION EXPENSES	PLANT MAINTENANCE	55472818	TUBING FOR UNIT #1 & 2 INJECTOR JUMPERS	81.41
***** VENDOR TOTAL *****				247.82
RICHIE MELLIES				
PRODUCTION EXPENSES	OPERATING LABOR	OWING	OVERPAYMENT OF DENTAL & VSP	114.45
***** VENDOR TOTAL *****				114.45
MID-CONTINENT SALES				
PRODUCTION EXPENSES	PLANT MAINTENANCE	35956	PISTON, BEARING - UNIT #2	2,888.56
***** VENDOR TOTAL *****				2,888.56
MIDWESTERN SECURITY LLC				
COMMERCIAL AND GENERAL	MISCELLANEOUS EXPENSE	617	MONTHLY INSTRUSION	22.75
COMMERCIAL AND GENERAL	MISCELLANEOUS EXPENSE	617	MONTHLY INSTRUSION	9.75

VENDOR NAME / ACCOUNT	LINE	INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
MIDWESTERN SECURITY LLC				
***** VENDOR TOTAL *****				32.50
MUNICIPAL SUPPLY OF WICHITA				
DISTRIBUTION EXPENSES	SYSTEM MAINTENANCE	961680	HYMAX COUPLINGS	395.00
***** VENDOR TOTAL *****				395.00
NAPA AUTO PARTS OF CLAY CENTER				
PRODUCTION EXPENSES	PLANT MAINTENANCE	884675	SPADE TERMINAL	6.49
***** VENDOR TOTAL *****				6.49
NCS				
COMMERCIAL AND GENERAL	IT - SERVICES	131141	IT SERVICES	77.00
COMMERCIAL AND GENERAL	IT - SERVICES	132545	IT SERVICES	63.00
COMMERCIAL AND GENERAL	IT - SERVICES	200565	IT SERVICES	2,406.12
COMMERCIAL AND GENERAL	IT - SERVICES	131141	IT SERVICES	33.00
COMMERCIAL AND GENERAL	IT - SERVICES	132545	IT SERVICES	27.00
COMMERCIAL AND GENERAL	IT - SERVICES	200565	IT SERVICES	1,031.19
***** VENDOR TOTAL *****				3,637.31
PACE ANALYTICAL SERVICES, INC.				
PRODUCTION EXPENSES	ANALYTICAL SERVICES	2560238293	ANALYTICAL SERVICES	150.00
***** VENDOR TOTAL *****				150.00
PATTERSON HEALTH MART				
DISTRIBUTION EXPENSES	ANIMAL MAINTENANCE	308737	CHEETAH MEDICATION	45.47
***** VENDOR TOTAL *****				45.47
POSTMASTER				
COMMERCIAL AND GENERAL	OFFICE SUPPLIES	112625	REPLENISH POSTAGE	906.63
COMMERCIAL AND GENERAL	OFFICE SUPPLIES	112625	REPLENISH POSTAGE	388.56
***** VENDOR TOTAL *****				1,295.19
PRAIRIELAND PARTNERS, LLC				
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	1001963412	ROLLER CHAIN - TRENCHER	272.40
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	1001974591	CHAIN & CABLE LUBE, CHAIN LINK TRENCHER	36.31
DISTRIBUTION EXPENSES	AUTO AND TRUCK EXPENSE	1001969170	BATTERY - BACKHOE	403.06
***** VENDOR TOTAL *****				711.77
PROTECTIVE EQUIP. TESTING LAB				
DISTRIBUTION EXPENSES	SYSTEM MAINTENANCE	901331	HOSES, HOODS, BLANKETS, TRUCKS TESTED	4,435.50

VENDOR NAME / ACCOUNT	LINE	INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
PROTECTIVE EQUIP. TESTING LAB				
***** VENDOR TOTAL *****				4,435.50
STANION WHOLESALE ELECTRIC				
PRODUCTION EXPENSES	PLANT MAINTENANCE	6005579	DEAD-END GRIPS, BRACKETS, PINS CLAMPS, & EAR PLUGS	1,068.34
PRODUCTION EXPENSES	PLANT MAINTENANCE	6015662	BREAKERS, CONNECTORS FOR CHEMICAL BLDG	391.58
DISTRIBUTION EXPENSES	SYSTEM MAINTENANCE	605579	EAR PLUGS	16.10
***** VENDOR TOTAL *****				1,476.02
TRACTOR SUPPLY CREDIT PLAN				
DISTRIBUTION EXPENSES	ANIMAL MAINTENANCE	132346	HORSE TREATS & TRAINING PAD	72.97
DISTRIBUTION EXPENSES	ANIMAL MAINTENANCE	REMOVE SALES TAX	REMOVE SALES TAX CHARGED	23.78-
***** VENDOR TOTAL *****				49.19
TWIN VALLEY TELEPHONE				
PRODUCTION EXPENSES	PLANT MAINTENANCE	10355702	DEC 2025 SERVICE	1,529.71
COMMERCIAL AND GENERAL	OFFICE SUPPLIES	10355702	DEC 2025 SERVICE	996.17
COMMERCIAL AND GENERAL	OFFICE SUPPLIES	10355702	DEC 2025 SERVICE	156.78
***** VENDOR TOTAL *****				2,682.66
UNION STATE BANK				
MORGANVILE WAT LINE LOC	MORGANVILLE WATER LINE LOC	MORG - DEC 2025	MORGANVILLE DEBT SERVICE	2,633.12
***** VENDOR TOTAL *****				2,633.12
VISA				
COMMERCIAL AND GENERAL	WORKSHOPS / CONFERENCES	643598	MEALS	
***** VENDOR TOTAL *****				
WOODS & DURHAM CPA'S				
COMMERCIAL AND GENERAL	AUDIT	70271	ACCOUNTING SERVICES	1,361.50
COMMERCIAL AND GENERAL	AUDIT	70271	ACCOUNTING SERVICES	583.50
***** VENDOR TOTAL *****				1,945.00
***** REPORT TOTAL *****				51,050.18

ACCOUNT	INV	PAYMENTS
WELL #2 ACTIVATION-ENG	1	1,081.44
MORGANVILE WAT LINE LOC	1	2,633.12
PRODUCTION EXPENSES	25	11,420.84
DISTRIBUTION EXPENSES	21	6,804.76
COMMERCIAL AND GENERAL	18	29,110.02

VENDOR NAME / ACCOUNT	LINE		INVOICE NUMBER	REFERENCE	PAYMENT AMOUNT
ACCOUNT TOTALS		66	51,050.18		

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				UNION STATE				
				1460 AVERY AUTO PARTS INC				
497892	1	11/30/25	10/27/25	CHERRY BOMB - OLD PLANT SINK	30.82	50	50-5000-505	1
				INVOICE TOTAL	30.82			
497955	1	11/30/25	10/28/25	GRIND/SAND KIT	23.26	50	50-6000-605	1
				INVOICE TOTAL	23.26			
497957	1	11/30/25	10/28/25	5W30 OIL	35.78	50	50-6000-606	1
				INVOICE TOTAL	35.78			
498011	1	11/30/25	10/29/25	PLASTICBONDER - FOR OUTRIGGERS	10.57	50	50-6000-606	1
				INVOICE TOTAL	10.57			
498130	1	11/30/25	10/30/25	TRAILER CONNECTOR - CY6	18.60	51	51-6000-606	1
				INVOICE TOTAL	18.60			
498155	1	11/30/25	10/30/25	5W30 OIL	15.09	50	50-6000-606	1
				INVOICE TOTAL	15.09			
498185	1	11/30/25	10/31/25	DEX III - CY3	17.70	51	51-6000-606	1
				INVOICE TOTAL	17.70			
498330	1	11/30/25	11/03/25	PARTS FOR UNIT #2	36.79	50	50-5000-505	1
				INVOICE TOTAL	36.79			
498340	1	11/30/25	11/03/25	DRILL BITS/COTTER PINS-UNIT 2	11.72	50	50-5000-505	1
				INVOICE TOTAL	11.72			
498677	1	11/30/25	11/07/25	HYDRAULIC FTGS, COUPLERS-VAC	37.02	51	51-6000-606	1
				INVOICE TOTAL	37.02			
498710	1	11/30/25	11/07/25	AIR FILTER - PP CONTROL ROOM	81.37	50	50-5000-505	1
				INVOICE TOTAL	81.37			
498819	1	11/30/25	11/10/25	PLUG TAP - UNIT #2	9.45	50	50-5000-505	1
				INVOICE TOTAL	9.45			
499493	1	11/30/25	11/20/25	COOLANT TEST KIT - UNIT #8	96.00	50	50-5000-505	1
				INVOICE TOTAL	96.00			
499525	1	11/30/25	11/20/25	PINTLE HOOK - CY6	265.45	51	51-6000-606	1
				INVOICE TOTAL	265.45			
				VENDOR TOTAL	689.62			
				216 BAMFORD FIRE SPRINKER CO., INC				
11172	1	11/30/25	11/28/25	ANNUAL INSPECTION & BACKFLOW	445.00	51	51-5000-505	1
				INVOICE TOTAL	445.00			
				VENDOR TOTAL	445.00			
				2191 BAYER CONSTRUCTION CO INC				
SMS697622	1	11/25/25	11/18/25	ROCK	353.71	51	51-6000-605	1

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				INVOICE TOTAL	353.71			
				VENDOR TOTAL	353.71			
				204 BORDER STATES INDUSTRIES				
931523977	1	11/25/25	11/19/25	CLEAR PRIMER - CHEMICAL BLDG	21.36	50	50-5000-505	1
				INVOICE TOTAL	21.36			
931563335	1	11/30/25	11/26/25	GRIP SLING	341.03	50	50-6000-605	1
				INVOICE TOTAL	341.03			
931563344	1	11/30/25	11/26/25	TOGGLE SWITCH COVER	45.22	50	50-5000-505	1
				INVOICE TOTAL	45.22			
931563357	1	11/30/25	11/26/25	COIL, CONNECTORS - CHEMICAL BLDG	85.74	50	50-5000-505	1
				INVOICE TOTAL	85.74			
				VENDOR TOTAL	493.35			
				12 BURNS & MCDONNELL ENG. CO., IN				
164936-13	1	10/31/25	11/24/25	FINAL ENGINEERING SERVICES FOR WELL #2	1,081.44	51	51-1293	1
				INVOICE TOTAL	1,081.44			
				VENDOR TOTAL	1,081.44			
				135 CHEMTREAT. INC.				
10941431	1	11/25/25	11/21/25	METER FOR PP WATER TESTING	2,740.79	50	50-5000-505	1
				INVOICE TOTAL	2,740.79			
10941934	1	11/25/25	11/24/25	WATERPROOF TESTER FOR PP	1,049.39	50	50-5000-505	1
				INVOICE TOTAL	1,049.39			
10942635	1	11/25/25	11/25/25	NITRATE KIT - PP WATER TESTING	119.05	50	50-5000-505	1
				INVOICE TOTAL	119.05			
10943315	1	11/26/25	11/26/25	REAGENT REPLACEMENT PACK - PP	61.29	50	50-5000-505	1
				INVOICE TOTAL	61.29			
				VENDOR TOTAL	3,970.52			
				32 CONSTELLATION NEW ENERGY - GAS				
4452304	1	10/31/25	11/13/25	SERVICE MONTH - OCT 2025	21.74	50	50-5000-507 E-PAYMNT 3906 11/24/25	1
				INVOICE TOTAL	21.74			
				VENDOR TOTAL	21.74			
				1000122 DOUBLE L MANUFACTURING LLC				
50066	1	11/30/25	11/19/25	POWEDER COAT BENCH BRACKETS	30.22	51	51-6000-609	1
				INVOICE TOTAL	30.22			
				VENDOR TOTAL	30.22			

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE		PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
			256	GWORKS					
2019-30426A	1	11/25/25	11/01/25	ANNUAL RENEWAL		14,700.00	50	50-7000-704	1
	2			ANNUAL RENEWAL		6,300.00	51	51-7000-704	1
					INVOICE TOTAL	21,000.00			
					VENDOR TOTAL	21,000.00			
			57	HAWKINS, INC.					
7257553	1	11/25/25	11/15/25	TOTES		100.00	51	51-5000-508	1
					INVOICE TOTAL	100.00			
					VENDOR TOTAL	100.00			
			1000167	JUDY LEISZLER-DUNN					
XMAS	1	11/25/25	11/25/25	PENQUIN COSTUME - LIGHTS BEFORE XMAS		47.07	51	51-7000-716	1
					INVOICE TOTAL	47.07			
					VENDOR TOTAL	47.07			
			11126	KIERS THRIFTWAY					
0601	1	11/30/25	11/06/25	BANANAS		3.30	51	51-6000-610	1
					INVOICE TOTAL	3.30			
					VENDOR TOTAL	3.30			
			1000273	LAMPTON WELDING SUPPLY					
1146630	1	11/30/25	11/30/25	ACETYLENE, OXYGEN		89.90	50	50-5000-505	1
					INVOICE TOTAL	89.90			
					VENDOR TOTAL	89.90			
			13120	MCMASTER - CARR					
55462216	1	11/25/25	11/17/25	CABLE TIES		166.41	50	50-5000-505	1
					INVOICE TOTAL	166.41			
55472818	1	11/25/25	11/17/25	TUBING FOR UNIT #1 & 2 INJECTOR JUMPERS		81.41	50	50-5000-505	1
					INVOICE TOTAL	81.41			
					VENDOR TOTAL	247.82			
			1000179	RICHIE MELLIES					
OWING	1	11/25/25	11/25/25	OVERPAYMENT OF DENTAL & VSP		114.45	51	51-5000-502	1
					INVOICE TOTAL	114.45			
					VENDOR TOTAL	114.45			
			1000162	MID-CONTINENT SALES					
35956	1	11/25/25	11/24/25	PISTON, BEARING - UNIT #2		2,888.56	50	50-5000-505	1
					INVOICE TOTAL	2,888.56			
					VENDOR TOTAL	2,888.56			

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
			1000147	MIDWESTERN SECURITY LLC				
617	1	12/01/25	11/25/25	MONTHLY INSTRUSION	22.75	50	50-7000-716	1
	2			MONTHLY INSTRUSION	9.75	51	51-7000-716	1
				INVOICE TOTAL	32.50			
				VENDOR TOTAL	32.50			
			1000160	MUNICIPAL SUPPLY OF WICHITA				
961680	1	11/25/25	11/17/25	HYMAX COUPLINGS	395.00	51	51-6000-605	1
				INVOICE TOTAL	395.00			
				VENDOR TOTAL	395.00			
			1000165	NAPA AUTO PARTS OF CLAY CENTER				
884675	1	11/30/25	11/24/25	SPADE TERMINAL	6.49	50	50-5000-505	1
				INVOICE TOTAL	6.49			
				VENDOR TOTAL	6.49			
			171	NCS				
131141	1	10/31/25	9/30/25	IT SERVICES	77.00	50	50-7000-733	1
	2			IT SERVICES	33.00	51	51-7000-733	1
				INVOICE TOTAL	110.00			
132545	1	10/31/25	10/10/25	IT SERVICES	63.00	50	50-7000-733	1
	2			IT SERVICES	27.00	51	51-7000-733	1
				INVOICE TOTAL	90.00			
200565	1	11/25/25	11/15/25	IT SERVICES	2,406.12	50	50-7000-733	1
	2			IT SERVICES	1,031.19	51	51-7000-733	1
				INVOICE TOTAL	3,437.31			
				VENDOR TOTAL	3,637.31			
			152	PACE ANALYTICAL SERVICES, INC.				
2560238293	1	11/25/25	11/21/25	ANALYTICAL SERVICES	150.00	51	51-5000-511	1
				INVOICE TOTAL	150.00			
				VENDOR TOTAL	150.00			
			15085	PATTERSON HEALTH MART				
308737	1	11/30/25	11/18/25	CHEETAH MEDICATION	45.47	51	51-6000-610	1
				INVOICE TOTAL	45.47			
				VENDOR TOTAL	45.47			
			3420	POSTMASTER				
112625	1	11/26/25	11/26/25	REPLENISH POSTAGE	906.63	50	50-7000-704	1
	2			REPLENISH POSTAGE	388.56	51	51-7000-704	1
				INVOICE TOTAL	1,295.19			
				VENDOR TOTAL	1,295.19			
			4230	PRAIRIELAND PARTNERS, LLC				

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				4230 PRAIRIELAND PARTNERS, LLC				
1001963412	1	11/25/25	11/17/25	ROLLER CHAIN - TRENCHER	272.40	50	50-6000-606	1
				INVOICE TOTAL	272.40			
1001969170	1	11/25/25	11/21/25	BATTERY - BACKHOE	403.06	51	51-6000-606	1
				INVOICE TOTAL	403.06			
1001974591	1	11/26/25	11/26/25	CHAIN & CABLE LUBE, CHAIN LINK TRENCHER	36.31	50	50-6000-606	1
				INVOICE TOTAL	36.31			
				VENDOR TOTAL	711.77			
				16230 PROTECTIVE EQUIP. TESTING LAB				
901331	1	11/25/25	11/20/25	HOSES, HOODS, BLANKETS, TRUCKS TESTED	4,435.50	50	50-6000-605	1
				INVOICE TOTAL	4,435.50			
				VENDOR TOTAL	4,435.50			
				19426 STANION WHOLESALE ELECTRIC				
6005579	1	11/25/25	11/14/25	DEAD-END GRIPS, BRACKETS, PINS CLAMPS, & EAR PLUGS	1,068.34	50	50-5000-505	1
				INVOICE TOTAL	1,068.34			
6015662	1	11/25/25	11/24/25	BREAKERS, CONNECTORS FOR CHEMICAL BLDG	391.58	50	50-5000-505	1
				INVOICE TOTAL	391.58			
605579	1	11/30/25	11/04/25	EAR PLUGS	16.10	50	50-6000-605	1
				INVOICE TOTAL	16.10			
				VENDOR TOTAL	1,476.02			
				266 TRACTOR SUPPLY CREDIT PLAN				
132346	1	11/30/25	11/06/25	HORSE TREATS & TRAINING PAD	72.97	51	51-6000-610	1
				INVOICE TOTAL	72.97			
REMOVE SALES TAX	1	11/25/25	11/14/25	REMOVE SALES TAX CHARGED	23.78-	51	51-6000-610	1
				INVOICE TOTAL	23.78-			
				VENDOR TOTAL	49.19			
				20391 TWIN VALLEY TELEPHONE				
10355702	1	12/01/25	12/01/25	DEC 2025 SERVICE	657.65	50	50-7000-704	1
	2			DEC 2025 SERVICE	81.79	51	51-7000-704	1
	3			DEC 2025 SERVICE	338.52	50	50-7000-704	1
	4			DEC 2025 SERVICE	1,529.71	51	51-5000-505	1
	5			DEC 2025 SERVICE	74.99	51	51-7000-704	1
				INVOICE TOTAL	2,682.66			
				VENDOR TOTAL	2,682.66			
				20980 UNION STATE BANK				

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
			20980	UNION STATE BANK				
MORG - DEC 2025	1	12/01/25	12/01/25	MORGANVILLE DEBT SERVICE	2,633.12	62	62-2474	1
				INVOICE TOTAL	2,633.12			
				VENDOR TOTAL	2,633.12			
			21016	UPS, INC.				
389EY5475	1	11/26/25	11/22/25	MAILING WATER SAMPLES	65.45	51	51-5000-512 E-PAYMNT 3908 11/26/25	1
				INVOICE TOTAL	65.45			
				VENDOR TOTAL	65.45			
			169	VSP				
824056371	1	12/01/25	11/18/25	VISION PLAN -DEC 2025	404.43	50	50-7000-728 E-PAYMNT 3907 11/25/25	1
				INVOICE TOTAL	404.43			
				VENDOR TOTAL	404.43			
			23360	WOODS & DURHAM CPA'S				
70271	1	10/31/25	10/31/25	ACCOUNTING SERVICES	1,361.50	50	50-7000-714	1
	2			ACCOUNTING SERVICES	583.50	51	51-7000-714	1
				INVOICE TOTAL	1,945.00			
				VENDOR TOTAL	1,945.00			
				UNION STATE TOTAL	51,541.80			

TOTAL MANUAL CHECKS	.00
TOTAL E-PAYMENTS	491.62
TOTAL PURCH CARDS	.00
TOTAL ACH PAYMENTS	.00
TOTAL OPEN PAYMENTS	51,050.18
GRAND TOTALS	51,541.80

STATE OF KANSAS, CLAY COUNTY, ss.

Scott Glaves Being duly sworn, says that the above accou~~nts are jus~~t, correct and remains due and unpaid.

[signature], Superintendent

Subscribed and sworn to before me this 1st day of December ,2025

Amelia Blackwood, City Clerk

BANK# CHECK#	BANK NAME DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
1	UNION STATE							
17356	12/01/2025	1460	AVERY AUTO PARTS INC	.00			VOID:	
17357	12/01/2025	1460	AVERY AUTO PARTS INC	689.62				
17358	12/01/2025	216	BAMFORD FIRE SPRINKER CO., INC	445.00				
17359	12/01/2025	2191	BAYER CONSTRUCTION CO INC	353.71				
17360	12/01/2025	204	BORDER STATES INDUSTRIES	493.35				
17361	12/01/2025	12	BURNS & MCDONNELL ENG. CO., IN	1,081.44				
17362	12/01/2025	135	CHEMTREAT, INC.	3,970.52				
17363	12/01/2025	1000122	DOUBLE L MANUFACTURING LLC	30.22				
17364	12/01/2025	256	GWORKS	21,000.00				
17365	12/01/2025	57	HAWKINS, INC.	100.00				
17366	12/01/2025	1000167	JUDY LEISZLER-DUNN	47.07				
17367	12/01/2025	11126	KIERS THRIFTWAY	3.30				
17368	12/01/2025	1000273	LAMPTON WELDING SUPPLY	89.90				
17369	12/01/2025	13120	MCMASTER - CARR	247.82				
17370	12/01/2025	1000179	RICHIE MELLIES	114.45				
17371	12/01/2025	1000162	MID-CONTINENT SALES	2,888.56				
17372	12/01/2025	1000147	MIDWESTERN SECURITY LLC	32.50				
17373	12/01/2025	1000160	MUNICIPAL SUPPLY OF WICHITA	395.00				
17374	12/01/2025	1000165	NAPA AUTO PARTS OF CLAY CENTER	6.49				
17375	12/01/2025	171	NCS	3,637.31				
17376	12/01/2025	152	PACE ANALYTICAL SERVICES, INC.	150.00				
17377	12/01/2025	15085	PATTERSON HEALTH MART	45.47				
17378	12/01/2025	3420	POSTMASTER	1,295.19				
17379	12/01/2025	4230	PRAIRIELAND PARTNERS, LLC	711.77				
17380	12/01/2025	16230	PROTECTIVE EQUIP. TESTING LAB	4,435.50				
17381	12/01/2025	19426	STANION WHOLESALE ELECTRIC	1,476.02				
17382	12/01/2025	266	TRACTOR SUPPLY CREDIT PLAN	49.19				
17383	12/01/2025	20391	TWIN VALLEY TELEPHONE	2,682.66				
17384	12/01/2025	20980	UNION STATE BANK	2,633.12				
17385	12/01/2025	23360	WOODS & DURHAM CPA'S	1,945.00				

* See Check Summary below for detail on gaps and checks from other modules.

BANK TOTALS:

OUTSTANDING	51,050.18
CLEARED	.00
BANK 1 TOTAL	51,050.18
VOIDED	.00

FUND		TOTAL	OUTSTANDING	CLEARED	VOIDED
50	ELECTRIC	34,800.89	34,800.89	.00	.00
51	WATER	13,616.17	13,616.17	.00	.00
62	DEBT SERVICE/ MORGANVILLE	2,633.12	2,633.12	.00	.00

BANK#	BANK NAME	
CHECK#		DESCRIPTION
1	UNION STATE	
17356 Thru 17385		Accounts Payable Checks

DRAFT
CLAY CENTER CITY COUNCIL MEETING MINUTES
NOVEMBER 18, 2025

The Clay Center City Council met in regular session on November 18, 2025 in the Council Chambers. Mayor Thatcher called the meeting to order at 5:30 p.m. City Council members in attendance were Phil Kasper, Karla Sweet, Glenn Hoover, Mike Schultze, Daton Hess, Keith Blake, Theresa Charbonneau and Elton Hess. Also present were City Attorney Dusty Mullin and City Clerk Amelia Blackwood.

Mayor Thatcher recognized the following employees for their years of service: Rodney Althiser-15 years, Saundra McCurry-25 years, Bill Robinson-30 years, Karen Buckner-35 years, John Ihnen-35 years, Elton Hess-8 years.

Clerk Blackwood reported that the annual Audit Proposal will be presented at the next Council Meeting.

The minutes from the Public Utilities Commission meeting on November 3, 2025 and Public Utilities Commission Appropriations Nos. 2814 and 2815 were presented for review. The October Financial Reports were also included for review.

The Consent Agenda consisted of the meeting minutes of November 4, 2025 and Appropriation Ordinances Nos. 4104 and 4105. A motion was made by Councilor D.Hess seconded by Councilor Kasper to approve the Consent Agenda in its entirety. Roll call vote: Yeas: D.Hess, Hoover, Charbonneau, Blake, E.Hess, Kasper, Schultze and Sweet. Nays: None.

Don Wright, Executive Director of the Clay County Task Force, presented an annual update on public transportation services. He reported an increase in the number of rides and miles traveled, with work-related rides up by 19%. Wright highlighted cost-saving measures, including moving to a free building, downsizing the fleet, and partnering with Glavan Ford for reduced maintenance rates. Despite these efforts, the task force is facing a $19,000 budget shortfall and is seeking the same donation amount as last year to maintain operations. A motion was made by Councilor Kasper seconded by Councilor D.Hess to approve the General Public Transportation Donation Request in the amount of $7,500.00. Mayor Thatcher verified with Don Wright that this donation is to the Clay County Task Force who is a parent organization of General Public Transportation. Clerk Blackwood clarified that the 2025 donation has already been made and this is a 2026 donation request that was budgeted for out of the Special Parks and Recreation Fund. An amended motion was made by Councilor Kasper seconded by Councilor D.Hess to approve the Clay County Task Force Donation Request in the amount of $7,500.00. Motion carried 8-0

Committee Reports as follows:

Administrative: Councilor Sweet reported on the following: 1. No report.

Public Safety: Councilor Schultze reported on the following: 1. A building permit extension was issued to Jay Linder for a metal storage building at 1040 10th Street.

Public Services: Councilor D. Hess report on the following: 1. The committee met today to discuss a Street Department dump truck purchase. The truck is a 2015 Peterbilt with a blade and salt spreader, it has 38,000 miles and is $77,000. The Street Department will look at the truck and bring the purchase for consideration at the next Council Meeting. There are funds in the Street Department reserve to pay for this purchase. The dealer gave the Street Department first right of refusal. The Street Department would also be selling the '91 and '93 dump trucks. 2. 2026 Street Project planning has begun and bidding will likely be in January 2026.

Property and Recreation: Councilor Kasper reported on the following: 1. The airport inspection repairs have been made including tree removal by the Parks Department and Fuel System decals applied by the Wastewater Department. 2. Santa Fly-In at the Airport will be November 28th. 3. Pool repairs have started. 4. D.Hess requested that a consideration be given to naming rights at the Multi-Generational Life Center to recognize former Grow Clay County Director, Natalie Muruato in her efforts with the project.

A motion was made by Councilor Kasper seconded by Councilor Schultze to adjourn the meeting. Motion carried 8-0.

JAMES R. THATCHER, Mayor

ATTEST:

AMELIA BLACKWOOD, City Clerk

APPROPRIATION ORDINANCE
And
WARRANT REGISTER

No. 4106

November 28th, 2025

An Ordinance making appropriation for the payment of certain claims. Be it ordained by the Mayor and the Council of the City of Clay Center, Kansas:

Sec. 1. That in order to pay claims hereinafter stated which have been properly audited and approved, there is hereby appropriated out of the respective funds in the city treasury the following amounts to-wit:

Payroll period **November 12th, 2025 thru November 25th, 2025**

Base	Emp/Ben	W/H Taxes	B/C	Net	Vouchers
$76,614.05	$9,636.05	$6,728.58	$2,276.21	$57,973.21	

Sec. 2. That this Ordinance shall take effect and be in force from and after its passage.

Passed and Signed this **28th** day of **November, 2025.**

(SEAL)

Mayor

Attested:

City Clerk

APPROPRIATION ORDINANCE
And
WARRANT REGISTER

No. 4107

December 2nd, 2025

An Ordinance making appropriation for the payment of certain claims. Be it ordained by the Mayor and the Council of the City of Clay Center, Kansas:

Sec. 1. That in order to pay claims hereinafter stated which have been properly audited and approved, there is hereby appropriated out of the respective funds in the city treasury the following amounts to-wit:

Base	Emp/Ben	W/H Taxes	B/C	Net	Vouchers
					$553,226.06

Sec. 2. That this Ordinance shall take effect and be in force from and after its passage.

Passed and Signed this **2nd** day of **December, 2025.**

(SEAL)

____
Mayor

Attested:

____
City Clerk

APPROPRIATIONS NO. 4107

INVOICE#	VENDOR NAME	INVOICE DESCRIPTION	INVOICE AMT	VENDOR TOTAL	CHECK#	CHECK DATE
	GENERAL OPERATING FUND					
	NON DEPARTMENT					
NOV25	AFLAC	OCUF4-GG			69277	12/02/25
NOV25	AFLAC	OCUF4-GG		744.38		
DEC2025	BLUE CROSS/BLUE SHIELD	CITY GROUP#5744102-GG		687.35	11072422	12/02/25
PR20210629	EMPOWER RETIREMENT	457- AFTER TAX				
PR20210727	EMPOWER RETIREMENT	457- AFTER TAX				
PR20240319	EMPOWER RETIREMENT	457- AFTER TAX				
PR20240611	EMPOWER RETIREMENT	457- AFTER TAX				
11/24/25	JEROME CHARBONNEAU	#25-72 SURETY BOND REFUND-COUR			69295	12/02/25
11/24/25	JEROME CHARBONNEAU	#25-72 SURETY BOND REFUND-COUR		250.00		
11/18/2025	NICOLAS MORENO ETCHEVERRY	#25-245 SURETY BOND REFUND-COU			69305	12/02/25
11/18/2025	NICOLAS MORENO ETCHEVERRY	#25-245 SURETY BOND REFUND-COU		500.00		
11/24/25	PATRICK MANERS	#25-119 SURETY BOND REFUND-COU			69306	12/02/25
11/24/25	PATRICK MANERS	#25-119 SURETY BOND REFUND-COU		500.00		
7/19/22	RETAILERS SALES TAX	POOL SALES TAX				
DEC2025	VISION SERVICE PLAN -	ACC#30020920-GG			69317	12/02/25
DEC2025	VISION SERVICE PLAN -	ACC#30020920-GG		529.53		
	00	NON DEPARTMENT TOTAL		3,211.26		
	GENERAL					
DEC2025	BLUE CROSS/BLUE SHIELD	ADMIN		7,630.60	11072422	12/02/25
20250124	CLAY CENTER PUBLIC UTILITIES	NOV25 STREET LIGHT RENTAL-GG			69285	12/02/25
20250124	CLAY CENTER PUBLIC UTILITIES	NOV25 STREET LIGHT RENTAL-GG	4,435.27			
20250125	CLAY CENTER PUBLIC UTILITIES	NOV25 FIRE HYDRANT-GG			69285	12/02/25
20250125	CLAY CENTER PUBLIC UTILITIES	NOV25 FIRE HYDRANT-GG	801.00	5,236.27		
4250871444	CINTAS CORPORATION	MATS,SUPPLIES-GG			69287	12/02/25
4250871444	CINTAS CORPORATION	MATS,SUPPLIES-GG		283.58		
12/2/2025	CLAY COUNTY TREASURER	2025 PROPERTY TAX-GG			69289	12/02/25
12/2/2025	CLAY COUNTY TREASURER	2025 PROPERTY TAX-GG		1,264.20		
2019-30575	GIS Workshop LLC dba gWorks	26'ANNUAL SUBSCRIPTION-GG			69293	12/02/25
2019-30575	GIS Workshop LLC dba gWorks	26'ANNUAL SUBSCRIPTION-GG		14,660.00		
16291	HR PARTNERS	HR CONSULTING RETAINER-GG			69294	12/02/25
16291	HR PARTNERS	HR CONSULTING RETAINER-GG		300.00		
200016312	LEAGUE OF KS MUNICIPALITIES	ETHICS/CIVILITY TRAINING LC-GG			69303	12/02/25
200016312	LEAGUE OF KS MUNICIPALITIES	ETHICS/CIVILITY TRAINING LC-GG		75.00		
200566	NETWORK COMPUTER SOLUTIONS	OFFICE 365/BACKUP-GG			69304	12/02/25
200566	NETWORK COMPUTER SOLUTIONS	OFFICE 365/BACKUP-GG		1,140.62		
11/11/25	PETTY CASH	MEMORIAL FRED JENSEN-GG			69307	12/02/25
11/11/25	PETTY CASH	MEMORIAL FRED JENSEN-GG	25.00			
11/12/2025	PETTY CASH	MILEAGE REIMB KPERS TRAIN-AB-G			69307	12/02/25
11/12/2025	PETTY CASH	MILEAGE REIMB KPERS TRAIN-AB-G	129.12			
11/12/2025MEMORIAL	PETTY CASH	MEMORIAL SARAH OLIVER-GG			69307	12/02/25
11/12/2025MEMORIAL	PETTY CASH	MEMORIAL SARAH OLIVER-GG	25.00	179.12		
00831887	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-GG			69308	12/02/25
00831887	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-GG		231.00		
12/2/2025	UNION STATE BANK	DEC25 COPIER/PRINTER LEASE-GG			69315	12/02/25
12/2/2025	UNION STATE BANK	DEC25 COPIER/PRINTER LEASE-GG		168.88		
	01	GENERAL TOTAL		31,169.27		

INVOICE#	VENDOR NAME	INVOICE DESCRIPTION	INVOICE AMT	VENDOR TOTAL	CHECK#	CHECK DATE
	POLICE					
DEC2025	BLUE CROSS/BLUE SHIELD	POLICE		16,814.42	11072422	12/02/25
12/2/2025	CCARE	DEC25 MONTHLY PMT-POLICE			69284	12/02/25
12/2/2025	CCARE	DEC25 MONTHLY PMT-POLICE		1,666.67		
17139	CLAY CENTER PUBLISHING CO INC	EMPLOYMENT AD- POLICE			69288	12/02/25
17139	CLAY CENTER PUBLISHING CO INC	EMPLOYMENT AD- POLICE		52.26		
OCT25POLICE	GIBSON PRODUCTS CO #8259L	BATTERIES-POLICE			69292	12/02/25
OCT25POLICE	GIBSON PRODUCTS CO #8259L	BATTERIES-POLICE		6.59		
38865214	DRIVEKS TOLL	TOLL - POLICE			69302	12/02/25
38865214	DRIVEKS TOLL	TOLL - POLICE		7.16		
11/12/25-POLICE	PETTY CASH	TRANSPORT MEAL REIM-BQ-POLICE			69307	12/02/25
11/12/25-POLICE	PETTY CASH	TRANSPORT MEAL REIM-BQ-POLICE	11.28			
11/20/2025	PETTY CASH	FUEL REIMB BR-POLICE			69307	12/02/25
11/20/2025	PETTY CASH	FUEL REIMB BR-POLICE	20.00	31.28		
00834402	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER -POLI			69308	12/02/25
00834402	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER -POLI		198.00		
	02	POLICE TOTAL		18,776.38		
	FIRE					
52922	BAND BOX CLEANERS	DRY CLEANING-FIRE			69281	12/02/25
52922	BAND BOX CLEANERS	DRY CLEANING-FIRE		47.00		
DEC2025	BLUE CROSS/BLUE SHIELD	FIRE		15,414.87	11072422	12/02/25
OCT25FIRE	GIBSON PRODUCTS CO #8259L	TRIMMER LINE,4CLY FUEL-FIRE			69292	12/02/25
OCT25FIRE	GIBSON PRODUCTS CO #8259L	TRIMMER LINE,4CLY FUEL-FIRE		73.97		
00831847	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-FIRE			69308	12/02/25
00831847	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-FIRE		632.00		
2023249	TSI KANSAS, INC.	OIL-FIRE			69314	12/02/25
2023249	TSI KANSAS, INC.	OIL-FIRE		293.11		
05214033	UNIVERSAL LLC	AEROSOL ODOR NEUTR-FIRE			69316	12/02/25
05214033	UNIVERSAL LLC	AEROSOL ODOR NEUTR-FIRE		166.73		
198732	WFE FIRE & SAFETY EQUIPMENT	BATTERY-FIRE			69318	12/02/25
198732	WFE FIRE & SAFETY EQUIPMENT	BATTERY-FIRE	317.46			
198786	WFE FIRE & SAFETY EQUIPMENT	SWIVEL GASKET PARTS-FIRE			69318	12/02/25
198786	WFE FIRE & SAFETY EQUIPMENT	SWIVEL GASKET PARTS-FIRE	353.83	671.29		
	03	FIRE TOTAL		17,298.97		
	HIGHWAY					
8001874095	APAC KANSAS, INC.	ROAD MATERIAL - STREET			69278	12/02/25
8001874095	APAC KANSAS, INC.	ROAD MATERIAL - STREET		1,461.50		
697547	BAYER CONSTRUCTION CO INC	ROAD MATERIAL-STREET			69282	12/02/25
697547	BAYER CONSTRUCTION CO INC	ROAD MATERIAL-STREET		729.42		
DEC2025	BLUE CROSS/BLUE SHIELD	STREET		13,497.54	11072422	12/02/25
11/24/25	PETTY CASH	BOOT REIMB KS-STREET			69307	12/02/25
11/24/25	PETTY CASH	BOOT REIMB KS-STREET		110.00		
00834399	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-STREE			69308	12/02/25
00834399	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-STREE		893.00		
	04	HIGHWAY TOTAL		16,691.46		
	PARK					
DEC2025	BLUE CROSS/BLUE SHIELD	PARKS		7,456.41	11072422	12/02/25
4248682796	CINTAS CORPORATION	UNIFORMS-PARK			69287	12/02/25

INVOICE#	VENDOR NAME		INVOICE DESCRIPTION	INVOICE AMT	VENDOR TOTAL	CHECK#	CHECK DATE
4248682796	CINTAS CORPORATION		UNIFORMS-PARK	55.46			
4249444199	CINTAS CORPORATION		UNIFORMS-PARK			69287	12/02/25
4249444199	CINTAS CORPORATION		UNIFORMS-PARK	44.59	100.05		
OCT25PARKS	GIBSON PRODUCTS CO #8259L		ANTIFREEZE-PARKS			69292	12/02/25
OCT25PARKS	GIBSON PRODUCTS CO #8259L		ANTIFREEZE-PARKS		39.00		
		06	PARK TOTAL		7,595.46		
	POOL						
M40873	CENTRAL MECHANICAL		PREVENTATIBE MAINTANCE-POOL			69286	12/02/25
M40873	CENTRAL MECHANICAL		PREVENTATIBE MAINTANCE-POOL		2,860.00		
		07	POOL TOTAL		2,860.00		
	CEMETERY						
15077	ABILENE TERMITE AND PEST		ANNUAL TERMITE INSPE-CEM			69276	12/02/25
15077	ABILENE TERMITE AND PEST		ANNUAL TERMITE INSPE-CEM		125.00		
DEC2025	BLUE CROSS/BLUE SHIELD		CEM		4,161.16	11072422	12/02/25
12/3/25	KAREN BUCKNER		1/2 GAS BILL-CEM			69298	12/02/25
12/3/25	KAREN BUCKNER		1/2 GAS BILL-CEM		40.44		
00831859	PYE BARKER FIRE&SAFETY		ANNUAL FIRE EXTINGUISHER-CEM			69308	12/02/25
00831859	PYE BARKER FIRE&SAFETY		ANNUAL FIRE EXTINGUISHER-CEM		145.00		
		08	CEMETERY TOTAL		4,471.60		
	MUNICIPAL COURT						
00251	WAID LAW		MUNICIPAL JUDGE -COURT			69280	12/02/25
00251	WAID LAW		MUNICIPAL JUDGE -COURT		335.00		
DEC2025	BLUE CROSS/BLUE SHIELD		COURT		8.88	11072422	12/02/25
11/18/25	STEVEN A. KRAUSHAAR		#25-128,222,72,119-COURT			69312	12/02/25
11/18/25	STEVEN A. KRAUSHAAR		#25-128,222,72,119-COURT		500.00		
		09	MUNICIPAL COURT TOTAL		843.88		
		100	GENERAL OPERATING FUND TOTAL		102,918.28		
	AIRPORT						
	NON DEPARTMENT						
10118	CENTRAL MECHANICAL		FURNACE REPAIRS-AIRPORT			69286	12/02/25
10118	CENTRAL MECHANICAL		FURNACE REPAIRS-AIRPORT	697.96			
536743	CENTRAL MECHANICAL		HAVAC -GAS TESTING-AIRPORT			69286	12/02/25
536743	CENTRAL MECHANICAL		HAVAC -GAS TESTING-AIRPORT	666.00	1,363.96		
11/14/2025	CLAY COUNTY TREASURER		2025 PROPERTY TAX-AIRPORT			69289	12/02/25
11/14/2025	CLAY COUNTY TREASURER		2025 PROPERTY TAX-AIRPORT		5,140.40		
00831839	PYE BARKER FIRE&SAFETY		ANNUAL FIRE EXTINGUISHER-AIRPO			69308	12/02/25
00831839	PYE BARKER FIRE&SAFETY		ANNUAL FIRE EXTINGUISHER-AIRPO		230.00		
MAY 2021	UNITED BANK & TRUST		AIRPORT CREDIT CARD CHARGES				
		00	NON DEPARTMENT TOTAL		6,734.36		
		210	AIRPORT TOTAL		6,734.36		

INVOICE#	VENDOR NAME	INVOICE DESCRIPTION	INVOICE AMT	VENDOR TOTAL	CHECK#	CHECK DATE
	PUBLIC RECREATION					
	NON DEPARTMENT					
931877698	BSN SPORTS	BIG LEAGUE BASE PLUG-PUBLIC RE			69283	12/02/25
931877698	BSN SPORTS	BIG LEAGUE BASE PLUG-PUBLIC RE		342.00		
AUGUST 2020	CLAY CENTER PUBLIC UTILITIES	PUBLIC RECREATION				
	00	NON DEPARTMENT TOTAL		342.00		
	235	PUBLIC RECREATION TOTAL		342.00		
	SPECIAL GAS TAX					
	NON DEPARTMENT					
A52303	KAW VALLEY ENGINEERING	SET SURVEY PIN 501 WEBSTER-S			69299	12/02/25
A52303	KAW VALLEY ENGINEERING	SET SURVEY PIN 501 WEBSTER-S		500.00		
6080	SHILLING ASPHALT, INC	ROAD MATERIAL-SPECIAL GAS			69310	12/02/25
6080	SHILLING ASPHALT, INC	ROAD MATERIAL-SPECIAL GAS		662.25		
	00	NON DEPARTMENT TOTAL		1,162.25		
	245	SPECIAL GAS TAX TOTAL		1,162.25		
	RESERVE FUNDS					
	NON DEPARTMENT					
033201551	GALLS, LLC	VESTS-POLICE			69291	12/02/25
033201551	GALLS, LLC	VESTS-POLICE		7,562.08		
	00	NON DEPARTMENT TOTAL		7,562.08		
	260	RESERVE FUNDS TOTAL		7,562.08		
	AIRPORT REPAIRS					
	NON DEPARTMENT					
11/3/25	SCHULTZ CONSTRUCTION INC	PAYAPP#3 HANGAR-AIRPORT REPAIR			69309	12/02/25
11/3/25	SCHULTZ CONSTRUCTION INC	PAYAPP#3 HANGAR-AIRPORT REPAIR		397,423.47		
	00	NON DEPARTMENT TOTAL		397,423.47		
	415	AIRPORT REPAIRS TOTAL		397,423.47		
	ACCELERATOR GRANT					
	NON DEPARTMENT					
697318	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT			69282	12/02/25
697318	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT	2,216.43			
697408	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT			69282	12/02/25
697408	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT	2,455.89			
697470	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT			69282	12/02/25
697470	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT	2,072.04			
697749	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT			69282	12/02/25
697749	BAYER CONSTRUCTION CO INC	ROCK ROAD MATERIALS-ACC GRANT	662.80	7,407.16		
11-6/25	KANSAS DEPARTMENT OF HEALTH	SLR05-0036/KSR122871-ACC GRANT			69301	12/02/25

INVOICE#	VENDOR NAME	INVOICE DESCRIPTION	INVOICE AMT	VENDOR TOTAL	CHECK#	CHECK DATE
11-6/25	KANSAS DEPARTMENT OF HEALTH	SLR05-0036/KSR122871-ACC GRANT		60.00		
5324	SPANGENBERG PHILLIPS TICE	SERVICE THRU 10/31/25-ACC GRAN			69311	12/02/25
5324	SPANGENBERG PHILLIPS TICE	SERVICE THRU 10/31/25-ACC GRAN		3,709.13		
	00	NON DEPARTMENT TOTAL		11,176.29		
	460	ACCELERATOR GRANT TOTAL		11,176.29		
	REFUSE DISPOSAL					
	NON DEPARTMENT					
NOV25	AFLAC	REFUSE			69277	12/02/25
NOV25	AFLAC	REFUSE		13.00		
8178A	ARMOR EQUIPMENT	TRASH TRUCK TIPPER BUSING-REFU			69279	12/02/25
8178A	ARMOR EQUIPMENT	TRASH TRUCK TIPPER BUSING-REFU		50.86		
DEC2025	BLUE CROSS/BLUE SHIELD	REFUSE		7,098.23	11072422	12/02/25
PR20210629	EMPOWER RETIREMENT	457- AFTER TAX				
PR20210727	EMPOWER RETIREMENT	457- AFTER TAX				
377-00182/183	KCLY	FALL CLEAN UP-REFUSE			69300	12/02/25
377-00182/183	KCLY	FALL CLEAN UP-REFUSE		240.00		
2023253	TSI KANSAS, INC.	OLD TRASH TRUCK DEF-REFUSE			69314	12/02/25
2023253	TSI KANSAS, INC.	OLD TRASH TRUCK DEF-REFUSE		1,466.14		
DEC2025	VISION SERVICE PLAN -	REFUSE			69317	12/02/25
DEC2025	VISION SERVICE PLAN -	REFUSE		57.20		
	00	NON DEPARTMENT TOTAL		8,925.43		
	905	REFUSE DISPOSAL TOTAL		8,925.43		
	WASTE WATER					
	NON DEPARTMENT					
NOV25	AFLAC	WW			69277	12/02/25
NOV25	AFLAC	WW		178.38		
DEC2025	BLUE CROSS/BLUE SHIELD	WW		13,146.46	11072422	12/02/25
JAN25	CLAY CENTER PUBLIC UTILITIES	WASTEWATER				
50027	DOUBLE L MANUFACTURING LLC	MACHINE IMPELLOR-WW			69290	12/02/25
50027	DOUBLE L MANUFACTURING LLC	MACHINE IMPELLOR-WW	225.00			
50035	DOUBLE L MANUFACTURING LLC	TRAILER AXLE REPAIR-WW			69290	12/02/25
50035	DOUBLE L MANUFACTURING LLC	TRAILER AXLE REPAIR-WW	760.89	985.89		
OCT25WW	GIBSON PRODUCTS CO #8259L	SHOP SUPPLIES-WW			69292	12/02/25
OCT25WW	GIBSON PRODUCTS CO #8259L	SHOP SUPPLIES-WW		362.22		
741	JP ELECTRIC	REPAIRS-WW			69296	12/02/25
741	JP ELECTRIC	REPAIRS-WW		350.38		
5100200	KANSAS ONE-CALL SYSTEM	50 LOCATES			69297	12/02/25
5100200	KANSAS ONE-CALL SYSTEM	50 LOCATES		66.50		
11/7/25	KANSAS DEPARTMENT OF HEALTH	ANNUAL WW PERMIT-WW			69301	12/02/25
11/7/25	KANSAS DEPARTMENT OF HEALTH	ANNUAL WW PERMIT-WW		320.00		
00831868	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-WW			69308	12/02/25
00831868	PYE BARKER FIRE&SAFETY	ANNUAL FIRE EXTINGUISHER-WW		215.00		
111325	TEAM LABORATORY CHEMICAL CORP.	SEWER TREATMENT-WW			69313	12/02/25
111325	TEAM LABORATORY CHEMICAL CORP.	SEWER TREATMENT-WW		825.00		
05214027	UNIVERSAL LLC	ICE MELT-WW			69316	12/02/25
05214027	UNIVERSAL LLC	ICE MELT-WW	157.05			

INVOICE#	VENDOR NAME		INVOICE DESCRIPTION	INVOICE AMT	VENDOR TOTAL	CHECK#	CHECK DATE
05214040	UNIVERSAL LLC		WATER TESTING SUPPLIES-WW			69316	12/02/25
05214040	UNIVERSAL LLC		WATER TESTING SUPPLIES-WW	294.82	451.87		
DEC2025	VISION SERVICE PLAN -		WW			69317	12/02/25
DEC2025	VISION SERVICE PLAN -		WW		80.20		
		00	NON DEPARTMENT TOTAL		16,981.90		
		910	WASTE WATER TOTAL		16,981.90		
			Accounts Payable Total		553,226.06		
			Invoices: Paid		85,915.92		
			Invoices: Scheduled		467,310.14		

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

November 17, 2025

Amelia Blackwood
City of Clay Center
427 Court, P.O. Box 117
Clay Center, KS 67432

Amelia,

Gordon CPA LLC proposes the following audit engagement fees breakdown for the year ended December 31, 2025:

City of Clay Center, Kansas: $15,885 (audit) and $3,000 (federal single audit-if required)

Clay Center Public Utility: $ 6,400

Clay Center Carnegie Library: $ 1,600

Please let me know if you have any questions.

Cordially,

Sean M. Gordon, CPA

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November 17, 2025

Mayor and City Council
City of Clay Center
427 Court Street
PO Box 117
Clay Center, Kansas 67432

We are pleased to confirm our understanding of the services we are to provide the City of Clay Center, Kansas, (the City) for the year ended December 31, 2025.

We will audit the financial statements of the City for the year ended December 31, 2025. We will be the group auditor of the Clay Center Public Building Commission and the Clay Center Carnegie Library, which are reported as related municipal entities of the City. We understand that the financial statements will be presented in accordance with the Kansas regulatory basis of accounting.

We have also been engaged to report on supplementary information other than regulatory required supplementary information that accompanies the City basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole: summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and disbursements-agency funds.

Audit Scope and Objectives

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with Kansas regulatory basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the *Kansas Municipal Audit and Accounting Guide* and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of the audit of the City's financial statements. Our report will be addressed to the governing body of the City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will fully discuss the reasons with you in advance. If for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgement about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violation of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste and abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls, and, accordingly, no opinion will be expressed in our report on internal control pursuant to the Uniform Guidance. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards,* and the Uniform Guidance.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of those procedures will be to express an opinion of the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City in conformity with the Kansas regulatory basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards.* We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the Kansas regulatory basis of accounting; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, record, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreement, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance, (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

Management is responsible for establishment and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of emails transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan (if necessary)) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our report to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

When delivered to the City, the audit reports and financial statements produced in connection with this engagement letter are public records and may be used (a) to fulfill the requirements of continuing disclosure under SEC Rule 15c2-12, (b) as inserts or incorporated by reference in offering documents issued by the City, and (c) for any lawful purpose of the City, all without subsequent consent from me. Any official statements in connection with debt issuances which include the above mentioned audit reports and financial statements shall contain the following: "Our independent auditor has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. The independent auditor also has not performed any procedures relating to this official statement."

Our audit engagement ends once the audit report is delivered to the governing body and is formally reviewed with the governing body in open session at one of its meetings. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The workpapers for this engagement are our property and constitute confidential information. However, we may be requested to make certain workpapers available to others pursuant to authority given by law, regulation or other legal process. We will notify you of any such request. If requested, access to such workpapers will be provided under the supervision of firm personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to governmental agencies who may intend or decide to distribute the photocopies or information contained therein to others, including other governmental agencies. You agree to reimburse us for our personnel and other costs associated with our compliance with such requests. Our policy is to retain workpapers for five years after the engagement.

During the term of this engagement, we agree to comply with the provisions of K.S.A. 44-1030.

It is understood that the services provided by our firm necessarily rely, to some extent, on information provided by your organization, including management representations, as well as information and documents. Accordingly, your organization indemnifies our firm and its owners and employees, and holds them harmless from all claims, liabilities, losses or costs in connection with services provided by our firm that are affected in any way by erroneous, misleading, or incomplete information furnished by your organization. This indemnification will survive any terminations under this letter.

Gordon CPA LLC and the City agree that any dispute arising hereunder (other than our efforts to collect unpaid fees and expenses) will, prior to resorting to litigation, be submitted to mediation by the parties. The parties will engage in the mediation process in good faith and such process shall be commenced by the written request by either party to the other to mediate any such dispute or alleged breach of this Agreement. Any mediation initiated as a result shall be administered within the state and county of the Gordon CPA LLC office servicing the City by a mutually agreed-upon mediator in accordance with generally accepted mediation rules. Such mediation shall be binding on both parties only after execution of a written agreement setting forth the terms and conditions agreed to pursuant to such mediation. Any and all costs of mediation shall be divided equally between the parties hereto.

We agree that our gross fee, including all expenses, for the above services shall not exceed $23,885.

The fee will be allocated as follows: $15,885 for the audit of the City; $6,400 for the audit of the Public Utilities Commission; and $1,600 for the audit of the Clay Center Carnegie Library.

If a federal single audit of the City is required, that fee, including all expenses, shall not exceed $3,000 per each major program.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit, including delays resulting from the untimely delivery of and incomplete preparation of schedules and questionnaires we have requested from your staff. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,

Gordon CPA LLC
Certified Public Accountant

By:________________________
Sean M. Gordon, CPA

RESPONSE:

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

By:______________________________

Title:____________________________

Date:____________________________