Agenda
City Commission of the City of Neodesha, KS
December 18, 2019 2:00 p.m.

Item 1: Opening Session

- Call to Order
- Roll Call
- Invocation
- Pledge of Allegiance
- Additions/Deletions to the Agenda
- Mayor’s Report
- Commissioners’ Reports
- City Administrator’s Comments

Item 2: Public Comments

Item 3: Consent Agenda (Routine agenda items can be approved with unanimous consent of the City Commission. Any item can be removed and placed in items of business.)

- Approval of December 11, 2019 Minutes
- Appropriation (2019) 23

Item 4: Business Items to Consider

A. Resolution: GAAP Waiver
B. 2020 Contract with Rainbow Fireworks
C. 2020 CMB Licenses
D. Engagement Letter for 2019 Audit - Jarred, Gilmore & Phillips PA
E. Appointments to City Boards & Committees
F. Award Farm/Hay Leases
G. Land Bank: Consider Sale of Property
H. Accept Resignation of Public Works Employee

Item 5: Date/Time of Next Regular Meeting

- Monday, January 13, 2020, 2:00 p.m. – Regular Meeting, City Hall

Item 6: Executive Session

Item 7: Adjournment
AGENDA COMMENTS
CITY COMMISSION MEETING
December 18, 2019

Additions to the Agenda

RECOMMENDED MOTION: I move to approve the agenda as presented.

Consent Agenda

RECOMMENDED MOTION: I move to approve the consent agenda as presented.

Business Items to Consider

4.A. Resolution: GAAP Waiver

For this agenda item, the Commission is asked to consider Resolution 19-20, a waiver to the Generally Accepted Accounting Principles (GAAP), for our financial statements for the year ending December 31, 2019. This GAAP waiver is an annual requirement for Cities using the Cash Basis of Accounting, instead of the Generally Accepted Accounting Principles.

RECOMMENDED MOTION: I move to adopt Resolution 19-20 regarding the GAAP waiver as presented.

4.B: 2020 Contract with Rainbow Fireworks

For this agenda item, the Commission is asked to approve the contract with Rainbow Fireworks for the 2020 Fourth of July fireworks demonstration. The cost remains the same as 2019.

RECOMMENDED MOTION: I move to approve the Contract with Rainbow Fireworks for the 2020 4th of July celebration, at a cost of $7,500.

4.C: 2020 CMB Licenses

For this agenda item, the Commission is asked to approve seven (7) Cereal Malt Beverage License requests for 2020.

RECOMMENDED MOTION: I move to approve the 2020 Cereal Malt Beverage Licenses for: A&A LLC dba Little Bear; Casey’s General Store; Le’Store; AKAS, Inc. (Jumpstart); Pizza Hut; El Tapatío LLC; and G&W Foods Inc.


For this agenda item, the Commission is asked to approve the engagement letter with Jarred, Gilmore & Phillips PA for the 2019 audit.

RECOMMENDED MOTION: I move to approve the engagement letter with Jarred, Gilmore & Phillips PA, for completion of the 2019 audit in an amount not to exceed $9,700.
4.E: Appointments to City Boards & Committees

For this agenda item, the Commission is asked to consider the various City Board appointments for positions expiring December 31, 2019.

**RECOMMENDED MOTIONS:** *I move to reappoint Drew Johnson, Francie Currie, Juanita Erickson, and Dennis Shelby to the Economic Development Committee for four-year terms, expiring December 31, 2023.*

*I move to reappoint Robert Lopez to the Planning and Zoning Board for a three-year term, expiring December 31, 2022.*

*I move to reappoint Bill Sexton and Pam Eury to the Senior Citizens Board for three-year terms, expiring December 31, 2022.*

4.F: Land Bank: Consider Sale of Property

For this agenda item, the Commission is asked to convene as the Neodesha Land Bank, and consider the sale of property to Mr. Jack DeGraw (Timber Ridge lots 11 and 12), and the sale of 509 S. 4th Street to Joseph and Christina Savage.

**RECOMMENDED MOTIONS:** *I move to approve the sale of Timber Ridge lots 11 and 12 to Jack DeGraw at a cost of $16,000, with a 50% refund upon completion of construction, and*

*I move to approve the sale of 509 S. 4th Street to Joseph and Christina Savage at a cost of ________.*

4.G: Farm Lease Renewals

For this agenda item, the Commission is asked to renew certain farm leases on City property.

**RECOMMENDED MOTIONS:** *I move to approve the lease renewal with Zack Mahaffey for farming purposes at the Water Plant, City Lagoons, and W. Granby Business Park; and a lease renewal with Ethan Seller for farming purposes at the Airport.*

4.H: Accept the Resignation of Public Works Employee

The Commission is asked to accept the resignation of Brian Wooten, Public Works employee, effective January 6, 2020.

**RECOMMENDED MOTIONS:** *I move to accept Brian Wooten's resignation, effective January 6, 2020.*
The Board of Commissioners met in regular session at 2:00 p.m. on Wednesday, December 11, 2019 with Mayor Harper presiding and Commissioners Moffatt and Johnson present.

Commissioner Johnson moved to approve the agenda as presented moving Business Item 4.E. 2020 AirMedCare Agreement Presentation to 4.A., the first of Business Items to Consider thus moving all other items down in line. Seconded by Commissioner Moffatt. Motion carried.

Commission and Administrator Reports were heard.

Public Comments were invited and heard.

Commissioner Moffatt moved to approve the Consent Agenda consisting of the minutes from the November 20, 2019 Commission Meeting and December 4, 2019 Special Call Meeting; Appropriation (2019) 22; Raw Water Appropriation No. 62; and CDBG Gas Project Appropriation No. 4. Seconded by Commissioner Johnson. Motion carried.

Administrator Truelove addressed the Commission regarding the 2020 AirMedCare renewal. Linda Barnes from AirMedCare was present to answer questions. Discussion was held.

Commissioner Johnson moved to renew the City’s AirMedCare insurance policy for 2020 at a cost of $11,793. Seconded by Commissioner Moffatt. Motion carried.

This being the time and date published in the official newspaper for the hearing on the Dangerous Structures located at 922 N 11th, the public hearing was opened. Discussion was held. Then the hearing was closed.

Commissioner Moffatt moved to table and remove Resolution No 19-20 from record. Seconded by Commissioner Johnson. Motion carried.

ORDINANCE NO. 1725

Commissioner Johnson moved to adopt Ordinance No. 1725 directing the removal of certain dangerous and unsafe structures located at 1401 N 2nd. Seconded by Commissioner Moffatt. Motion carried.

ORDINANCE NO. 1726

Commissioner Moffatt moved to adopt Ordinance No. 1726 directing the removal of certain dangerous and unsafe structures located at 1211 N 3rd. Seconded by Commissioner Johnson. Motion Carried.

Administrator Truelove along with Brandon Hearn, Electric Superintendent, addressed the Commission regarding a transformer project at Cobalt Boats. Discussion was held. No action taken.

Administrator Truelove addressed the Commission regarding Employee Christmas bonuses.

Commissioner Moffatt moved to approve a Christmas Bonus of $250 for all full-time employees and $150 for all part-time employees by way of direct deposit. Seconded by Commissioner Johnson. Motion carried.

Commissioner Johnson moved to recess to an Executive Session including the Governing Body, City Administrator, City Clerk, Brent Wheeler, Public Works Director and the City Attorney for a consultation with an attorney for the body or agency which would be deemed privileged in the attorney-client relationship, per KSA 75-4319(b)(2). The open meeting will resume in the Commission Room at 3:15 p.m. Seconded by Commissioner Moffatt. Motion carried.

At 3:15 p.m. the regular meeting of the Governing Body reconvened in the Commission Room. No action taken.

The next regular meeting of the Governing Body will be held at City Hall on Wednesday, December 18, 2019 at 2:00 p.m.

At 3:30 p.m. Commissioner Johnson moved to adjourn. Seconded by Commissioner Moffatt. Motion carried.

ATTEST: Terry M. Harper, Mayor

Stephanie Fyfe, City Clerk

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CITY OF NEODESHA

RESOLUTION NO. 19-20

A RESOLUTION FINDING THAT FINANCIAL STATEMENTS AND REPORTS PREPARED IN CONFORMITY TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES ARE NOT RELEVANT TO THE REQUIREMENTS OF THE CASH BASIS AND BUDGET LAWS OF THE STATE AND ARE OF NO SIGNIFICANT VALUE TO THE GOVERNING BODY OR MEMBERS OF THE GENERAL PUBLIC OF THE CITY OF NEODESHA.

WHEREAS, The Governing Body of the City of Neodesha, Kansas, did on the 28th day of October, 1986, pass and approve Charter Ordinance No. 4 exempting itself from the provisions of K.S.A. 75-1120a as amended, insofar as said statutes require fixed asset records; and

WHEREAS the City of Neodesha, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2019 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the governing body or the members of the general public of the City of Neodesha and

WHEREAS there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ended December 31, 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF NEODESHA:

SECTION 1. That the Governing Body waives the requirements of K.S.A. 75-1120a(a) as they apply to the City of Neodesha for the year ended December 31, 2019.

SECTION 2. That the Governing Body shall cause the financial statements and financial reports of the City of Neodesha to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.

ADOPTED AND APPROVED by the governing body of the City of Neodesha, Kansas this 18th day of December, 2019.

ATTEST:

______________________
Terry M. Harper, Mayor

______________________
Stephanie Fyfe, City Clerk
FIREWORKS PRODUCTION CONTRACT

This contract is entered into this 11th day of December 2019 by and between Rainbow Fireworks, Inc., designated herein as the “SELLER” and CITY OF NEODESHA, designated herein as the “PURCHASER” of one Display Fireworks, UN0335, Explosives 1.3G Production to be held on the 4th day of July 2020.

YES ☑ SELLER will secure, prepare, and deliver said fireworks as outlined, or will make necessary substitutions of equal or greater value.

YES ☑ SELLER will include the services of a Pyrotechnic Operator (shooter) to take charge of, set up, and fire the display, along with such help as he deems necessary to perform the fireworks display safely, and in accordance with such Federal, State or Local laws that might be applied.

YES ☑ SELLER agrees that the Operator and Assistant(s) are to check the display area after the presentation of the fireworks display for any “duds” or other material which might not have ignited. Any such material, found by any other person other than the Operator, should be left untouched, mark the location, and call the operator for proper disposal.

YES ☑ SELLER will include a CERTIFICATE OF LIABILITY INSURANCE POLICY of $5,000,000 aggregate coverage.

YES ☑ PURCHASER will furnish the secured minimum safety distances established by the SELLER after an on-site inspection of the proposed firing location.

YES ☑ PURCHASER will provide adequate police protection and/or other adequate security to maintain these distances.

YES ☑ PURCHASER also agrees to have a fire truck available on location during the display.

ONE (1) DISPLAY FIREWORKS, UN0335, EXPLOSIVES 1.3G PRODUCTION has been agreed upon by PURCHASER AND SELLER in the sum of Seven Thousand Five Hundred Dollars and no/100 cents ($7,500). It is agreed and understood that the PURCHASER will pay to the SELLER Seven Thousand Five Hundred Dollars and no/100 cents ($7,500.00) on January 30th, 2020 in full.

In the event of inclement weather or other adverse condition, so as to cause postponement of the display, it is agreed and understood that the PURCHASER will notify the SELLER regarding the postponement date, normally the following night. If PURCHASER will not re-schedule the display and completely cancels the display, the PURCHASER agrees to pay the SELLER fifty percent (50%) of the cost of the display, Three Thousand Seven Hundred Fifty Dollars and no/100 cents ($3,750.00).

Witness whereof, we have caused our signatures to be affixed to this document, on this ______ day of ____________, 2019.

SELLER:

RAINBOW FIREWORKS, Inc.

By: Stephen Showalter
Authorized Agent

PURCHASER:

CITY OF NEODESHA

By: __________________________
Authorized Agent
2020 CMB LICENSE APPLICANTS

A & A LLC  dba LITTLE BEAR – Mary Beth Arnold

CASEY’S GENERAL STORE – Terri Wittenmyer

LE’ STORE – Jared Harper

AKAS, INC. – Commilla Kidd
(Jumpstart)

PIZZA HUT – Thomas Bridges

EL TAPATIO LLC – Courtney D. Tovar

G & W FOODS, INC – Theresa Johnson
November 26, 2019

City Commission
City of Neodesha
P.O. Box 336
Neodesha, Kansas 66757

We are pleased to confirm our understanding of the services we are to provide City of Neodesha, Kansas for the year ended December 31, 2019. We will audit the financial statement of City of Neodesha, Kansas as of and for the year ended December 31, 2019. It is agreed that the basis of presentation of the financial statement will demonstrate compliance with the regulatory basis of accounting. It is further agreed that the municipality shall pass, by resolution, a waiver of the requirements of the law relating to the preparation of the financial statement and financial reports that conform to generally accepted accounting principles as provided by K.S.A. 75-1120a (c).

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

1) Summary of Expenditures – Actual and Budget – Regulatory Basis (Budget Funds Only)
2) Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis
3) Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis

Audit Objective
The objective of our audit is the expression of an opinion as to whether your financial statement is fairly presented, in all material respects, in conformity with the regulatory basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of City of Neodesha’s financial statement. Our report will be addressed to the Mayor and City Commission of City of Neodesha. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or may withdraw from this engagement.

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125

www.jgpaa.com
Audit Procedures—General
An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

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 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 the financial statements and related matters.

Audit Procedures—Internal Control
Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statement and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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.

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

Other Services
We will also assist in preparing the financial statement of City of Neodesha in conformity with the regulatory basis of accounting based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.
Management Responsibilities
Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statement in conformity with the regulatory basis of accounting.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement 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 statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the 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 the regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other
We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

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

Neil L. Phillips, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

To ensure that Jarred, Gilmore & Phillips, PA’s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

It is our understanding that your intent in engaging us is that the financial statement we render to you under this agreement will be made available to the State of Kansas Division of Accounts and Reports. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm, or corporation for any purpose not specified hereinabove. Consequently, no other person, firm, or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

Disputes arising under this agreement (including the scope, nature, and quality of services to be performed by us, our fees, and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator’s fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator’s first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We will perform the audit services for an amount not to exceed $7,800.00, which includes travel and out-of-pocket costs. The City may be subject to a Single Audit in 2019 if Federal expenditures exceed $750,000.00. If so, additional audit procedures will be required by the Single Audit Act. Our estimated fee for these additional services will be $1,900.00, and a new engagement letter must be obtained.

These fees are based upon anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the audit. The following are examples of circumstances which could result in an increase in fees:

- accounting records that are not reconciled to detailed records and therefore, not ready to be audited,
- a significant change in the amount or type of accounting records maintained,
- change in personnel with a corresponding change in level and quality of work performed,
- additional significant state and/or federal grants not identified previously,
• issuance of long-term debt not identified previously for the purposes of new financing or refunding of previously issued long-term debt, or
• new GASB pronouncements that require additional compliance work,
• a greater than expected risk of material misstatement due to fraud.

We would like to point out that we expect the proposal fee to be a maximum charge. As can be seen above, the additional charges would only be necessary due to unusual circumstances not foreseen when the audit proposal was prepared. If significant additional time is necessary, we would discuss it with you and arrive at a new fee estimate.

Our audit engagement ends on delivery of our audit report. 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.

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

Sincerely,

[Signature]

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

RESPONSE:

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

Signature ________________________________

Title ________________________________
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<td></td>
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<td>Pam Eury</td>
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# HAY AND FARM LEASE PARCEL
## Renewals 2020

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<th>FARM LEASES</th>
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<tr>
<td>Parcel 1 (Lagoons)</td>
<td>Parcel 2 (Water Plt)</td>
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<tr>
<td>ACRES</td>
<td>ACRES</td>
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