CITY COMMISSION
WEDNESDAY, JUNE 3, 2026 AT 11:00 AM
CITY COMMISSION CHAMBER

ORDER OF BUSINESS

CALL MEETING TO ORDER Mayor Becky Smith

MEMBERS PRESENT
Vice-Mayor Tammi Ogle
Commissioner Monica Duncan
Commissioner Erren Harter
Commissioner Kurt Steinkuhler

PROCLAMATIONS

Proclamation Recognizing June as Pride Month
Accepted by: Citizens of Emporia

Proclamation Designating the Month of June as Zoo Month
Accepted by: Brenda Young, Emporia Zoo Director

PUBLIC FORUM
The public is invited to make comments at this time. Please limit comments to two (2) minutes each. Please state your name and address prior to making comments.

NEW BUSINESS

1) **Appoint Member to the Emporia Human Relations Commission**
Presented by: Becky Smith, Mayor & Tammi Ogle, Vice-Mayor
Recommended Action: Approve the appointment of Angela Acosta-Cruz to the Emporia Human Relations Commission

2) **Award Bid for Airport 24-Hour Refueling Equipment Installation**
Presented by: Brian Silcott, Interim Public Works Director
Recommended Action: Authorize the City Manager to enter into a purchase agreement for the installation of a dual-fuel, above-ground aviation fueling system capable of supporting unattended 24-hour aircraft fueling operations, including dedicated 100LL AvGas and MoGas storage, aviation dispensing equipment, fuel quality controls, automated transaction capability, and associated equipment necessary to support relocation of the airport fuel point

3) **Solid Waste Utility Master Plan Task Agreement**
Presented by: Brian Silcott, Interim Public Works Director
Recommended Action: Authorize the execution of Task Order No. 03 with Burns & McDonnell Engineering Company, Inc. in the amount of $105,800 for completion of the Solid Waste Utility

Master Plan to provide the City with a comprehensive planning initiative intended to evaluate operations, finances, rates, capital planning, workforce considerations, automation opportunities, and future procurement strategies in support of long-term utility sustainability

4) **Authority to Award KDOT CCLIP-GI Project No. 056 KA-7274-01, K-99 Highway (Commercial St from Kansas Ave to Soden Rd) Paving & Drainage Improvements**

Presented by: Jim Ubert, City Engineer

Recommended Action: City staff recommends authorizing the Mayor to sign KDOT Authority to Award Contract Commitment of City Funds

5) **Ordinance No. 26-16 Annexing Lands Located at 647 W HWY 50 Pursuant to K.S.A. 12-520**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Approve Ordinance No. 26-16 Annexing lands Located at 647 W. HWY 50 Pursuant to K.S.A. 12-520

6) **Ordinance No. 26-17 Annexing Lands Located at 640 Road 180 Pursuant to K.S.A. 12-520**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Approve Ordinance No. 26-17 Annexing Lands Located at 640 Road Pursuant to K.S.A. 12-520

7) **Ordinance No. 26-18 Annexing Lands Located at 1800 Road F Pursuant to K.S.A. 12-520**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Approve Ordinance No. 26-18 Annexing Lands Located at 1800 Road F Pursuant to K.S.A. 12-520

8) **Ordinance No. 26-19 Annexing Lands Located At 1842 Road F Pursuant to K.S.A. 12-520**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Approve Ordinance No. 26-19 Annexing Lands Located At 1842 Road F Pursuant to K.S.A. 12-520

9) **Ordinance No. 26-20 Annexing Lands Located At 600 Road 190 Pursuant to K.S.A. 12-520**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Approve Ordinance No. 26-20 Annexing Lands Located At 600 Road 190 Pursuant to K.S.A. 12-520

COMMUNICATIONS

Presented by Trey Cocking, City Manager.

1) Public Notice—June 10, 2026, at Noon, Zoo Education Center, 75 Sodens Road, City Commission Lunch with Emporia Friends of the Zoo

CONSENT AGENDA

Presented by Trey Cocking, City Manager.

1) Commission Meeting Minutes for May 20, 2026
2) Extension of Agreement with Emporia Chamber of Commerce for Visit Emporia Services
3) Voluntary Annexation and Limited Property Tax Rebate Agreement 647 W HWY 50
4) Voluntary Annexation and Limited Property Tax Rebate Agreement 640 Road 180
5) Voluntary Annexation and Limited Property Tax Rebate Agreement 1800 Road F
6) Voluntary Annexation and Limited Property Tax Rebate Agreement 1842 Road F
7) Voluntary Annexation and Limited Property Tax Rebate Agreement 600 Road 190

INFORMATIONAL ITEMS

Presented by Trey Cocking, City Manager.

1) Informational Items

GOVERNING BODY COMMENTS

Mayor Becky Smith
Vice-Mayor Tammi Ogle
Commissioner Monica Duncan
Commissioner Erren Harter
Commissioner Kurt Steinkuhler

RECESS

Recess to Evora Wheeler Conference Room for Study Session

STUDY SESSION AGENDA ITEMS

1) Review Outside Appropriation Requests

EXECUTIVE SESSION

1) Recess into executive session for 30 minutes, inviting pertinent city staff to discuss confidential data of a third party relating to economic development. The justification for the executive session is provided by K.S.A. 75-4319(b)(4) to protect financial affairs and trade secrets of third parties. The open meeting will resume in the City Commission Chamber at approximately __:_____ a.m./p.m.

ADJOURNMENT

PROCLAMATION

WHEREAS, the City of Emporia is a welcoming community and an exceptional place to live, work, play, and raise a family; and

WHEREAS, Emporia has a diverse Lesbian, Gay, Bisexual, Transgender, and Questioning (LGBTQ+) community and is committed to supporting visibility, dignity, and equity for all its residents; and

WHEREAS, many of the residents and business owners within the City of Emporia who contribute to the enrichment of our city are a part of the LGBTQ+ community; and

WHEREAS, Emporia is strengthened by the diversity of ethnic, cultural, racial, gender, and sexual identities of its residents and business community members, all of which contribute to our city's character, talent, economy, and leadership; and

WHEREAS, while critical steps have been made toward full LGBTQ+ equity and equality, members of our national, state, and local community still face discrimination, exclusion, and prejudice simply for being who they are and for whom they love; and

WHEREAS, discrimination against people from the LGBTQ+ community around the world makes it imperative for cities like Emporia to stand up and show support for our LGBTQ+ residents; and

WHEREAS, we respect and celebrate the richness and variety of cultures, values, traditions, and uniqueness as they contribute to the tapestry of our community; and

WHEREAS, each of us can and should promote inclusiveness, celebrate diversity, support all fellow community members, prevent the spread of misinformation, and reject hate and bias in all forms, which will make Emporia a stronger and healthier community; and

WHEREAS, June was chosen as National Pride Month to commemorate the 1969 protests and demonstrations in response to raids at the Stonewall Inn in New York's Greenwich Village; and

WHEREAS, June has become a symbolic month in which the LGBTQ+ community and allies come together in various celebrations of pride; and

NOW THEREFORE BE IT RESOLVED that, I, Becky Smith, Mayor of the City of Emporia, do hereby proclaim the month of June as

"LGBTQ+ PRIDE MONTH"

and encourage all residents to actively promote, support, and help build a culture of inclusiveness and acceptance.

On this 3rd Day of June 2026

ATTEST:

_____
Becky Smith, Mayor

_____
Kerry Sull, City Clerk

PROCLAMATION

WHEREAS, Zoological Parks and Aquariums of North America serve the needs of both humans and wildlife by bringing them together in a unique setting; and

WHEREAS, they help build awareness, understanding, concern and a sense of stewardship for wildlife and the environment; and

WHEREAS, they provide a vital link to global conservation efforts; and

WHEREAS, their commitment to education fosters and enriches the appreciation of wildlife in over 20 million school children each year; and

WHEREAS, they actively conduct scientific studies to better care for and preserve the diverse wildlife of the earth; and

WHEREAS, they provide important cultural, recreational, and educational experiences for over 175 million people each year.

THEREFORE, BE IT KNOWN; that I, Becky Smith, Mayor of the City of Emporia, Kansas, do hereby designate the month of June as

"ZOO MONTH"

and urge all citizens to visit the David Traylor Zoo of Emporia to experience firsthand the wonders of nature and our environment offered by the Zoo.

On this 3rd Day of June 2026

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

Title:	Appoint Member to the Emporia Human Relations Commission
Agenda Date:	June 3, 2026
Presented By:	Becky Smith, Mayor & Tami Ogle, Vice-Mayor

Background:
The Emporia Human Relations Commission requests that the City Commission fill board openings with qualified candidates.

Discussion:
Applications were received, and interviews were conducted by Commissioners Becky Smith and Tami Ogle.

Interviewing Commissioners recommend the appointment of Angela Acosta-Cruz
for a 3 year term ending on June 1, 2029.

Recommended action:
Approve the appointment of Angela Acosta-Cruz to the Emporia Human Relations Commission.

Outlook

Online Form Submittal: Board Application Form

From noreply@civicplus.com <noreply@civicplus.com>
Date Tue 5/20/2025 11:47 AM
To [redacted]

Board Application Form

Select Board, Commission, or Committee to apply.	Emporia Human Relations Commission
Personal Information	
First Name	Angela [redacted]
Last Name	Acosta-Cruz
Address1	[redacted]
Address2	*Field not completed.*
City	Emporia
State	KS
Zip	66801
Home Phone Number	[redacted]
Business Address	1301 W 12th ave
Business Phone Number	[redacted]
Occupation	Patient Coordinator -Newman
Email Address	[redacted]
Residency Information	
Length of Residency in Emporia	24
Are you a registered voter	Yes
Education and Hobbies	
High School	EHS
College	Allen Community College

Trade or Business School	*Field not completed.*
Hobbies	reading

Organization Membership Information

Are you currently serving on other Boards, Commissions, or Committees?	Yes
If yes, which	HRC
Have you served on a Board, Commission, or Committee before?	Yes
If yes, which	HRC
Please, list organization memberships and positions held.	HRC board member
Please, list areas of special interest.	Volunteer work
Please, enter basic resume information below.	Currently employed at Newman Regional Health was previously a Job recruiter studying to get my Associates in Business
Please, enter why you would like to be a member of this board or commission.	I want to continue to be involved with my community.

Email not displaying correctly? View it in your browser.

Commission Action Report

Title:	Airport 24-hour Self-Serve Fuel Equipment Purchase & Installation
Agenda Date:	June 3, 2026
Presented By:	Julian Seaman, Assistant Airport Manager, w/Assistance From Brian Silcott, Director of Utilities & Public Works

Background: On July 16, 2025 (*Attach D*), the City Commission unanimously authorized this project (AR2501) and accepted a $208,000 KAIP grant from the Kansas Department of Transportation Aviation Bureau (KDOT Agreement #452-25 & KDOT Project AV-2026-15) for the purchase of equipment (tanks, dispensers, piping) and relocation (*Attach B*) of the airport self-service fueling area. (*Attach C*).

The self-service fueling area makes it possible for pilots to fuel their own airplanes both during manned airport hours and after hours. This fueling infrastructure is extremely vital to the airport as it ensures fuel sales even when city staff are not available. The equipment being replaced is all over 30 years old and is no longer supported or able to be repaired. (*Attach E*) The relocation is needed to allow room for the airport apron expansion that will start as soon as the self-serve area is relocated. The apron rehabilitation and expansion is funded through a 90% FAA & KAIP grant program and a 10% local participation (*Attach F*).

Three (3) submittals were received for solicitation of bids for a dual-fuel, above-ground aviation fueling system capable of supporting unattended 24-hour aircraft fueling operations, including dedicated 100LL AvGas and MoGas storage, aviation dispensing equipment, fuel quality controls, automated transaction capability, and associated equipment necessary to support relocation of the airport fuel point.

Proposals were evaluated (Attach A) using a weighted best-value scoring model designed to assess both technical merit and practical project delivery considerations. Evaluation criteria included price and budget alignment, scope completeness, technical compliance and equipment quality, lifecycle durability, aviation specialization, warranty and support, contractual risk allocation, and implementation complexity. Each proposal was scored against the established criteria using a standardized rating scale and weighted according to the relative importance of each evaluation factor to the City's operational, technical, and budgetary objectives for the airport's 24-hour aviation fueling system project.

Discussion: The three submittals reflect materially different pricing structures.

- Double Check (*Attach H*) submitted the lowest apparent installed project cost at approximately $108,899, plus sales tax and freight.
- Hoidale (*Attach G*) submitted a bid of $112,885.67, plus sales tax and freight.
- Garsite (*Attach I*) submitted the highest-priced proposal at approximately $204,867 for equipment and freight.

Evaluation considered price, technical compliance, lifecycle durability, aviation specialization, warranty/support, contractual risk allocation, scope completeness, and implementation considerations. While all three proposals demonstrated acceptable aviation fueling capability, staff's operational preference for a technically strong but balanced solution favored Hoidale Company. Hoidale provided a strong aviation-specific equipment package, defined filtration and safety features, installation services, and manageable implementation requirements while remaining aligned with the overall project budget.

Category	Double Check Attachment H	Hoidale Attachment G	Garsite Attachment I
Equipment Price	$75,873	$86,872.67	Avgas: $112,465 / Mogas: $89,505
Installation Price	$33,026	$26,013	Not Included
Freight	Plus Freight	Plus Freight	$2,897
Taxes	*Exempt*	*Exempt*	*Exempt*
Quoted Total	**$108,899***	**$112,885.67**	**~$204,867** *(equipment + freight)*

*Double Check contains minor discrepancy of price on page 2 Itemization $108,999 & page 3 Exclusion & Terms $108,889 related to estimated crane cost.

Based on the weight of the total criteria, (*Attach A*) including the double lined tanks and stainless-steel piping, to mitigate rust and reduce maintenance and downtime experienced with the current equipment. Staff recommendation the acceptance of the Hoidale Proposal in the amount of $112,885.67. The Hoidale base bid amount as presented is $3,987 greater than the lowest bid of Double Check and $91,981 less than Garsite.

Financial considerations: This purchase is contained in the 2026 Capital Improvement Program & Budget and is within the estimated budget amount for equipment.

KDOT has awarded $208,000 of the estimated $260,000 cost to replace and relocate the self-serve fueling area. This leaves the city portion to be $52,000. The commission accepted and signed that agreement in July, 2025. This program is 80% grant funded by the KAIP and 20% local participation.

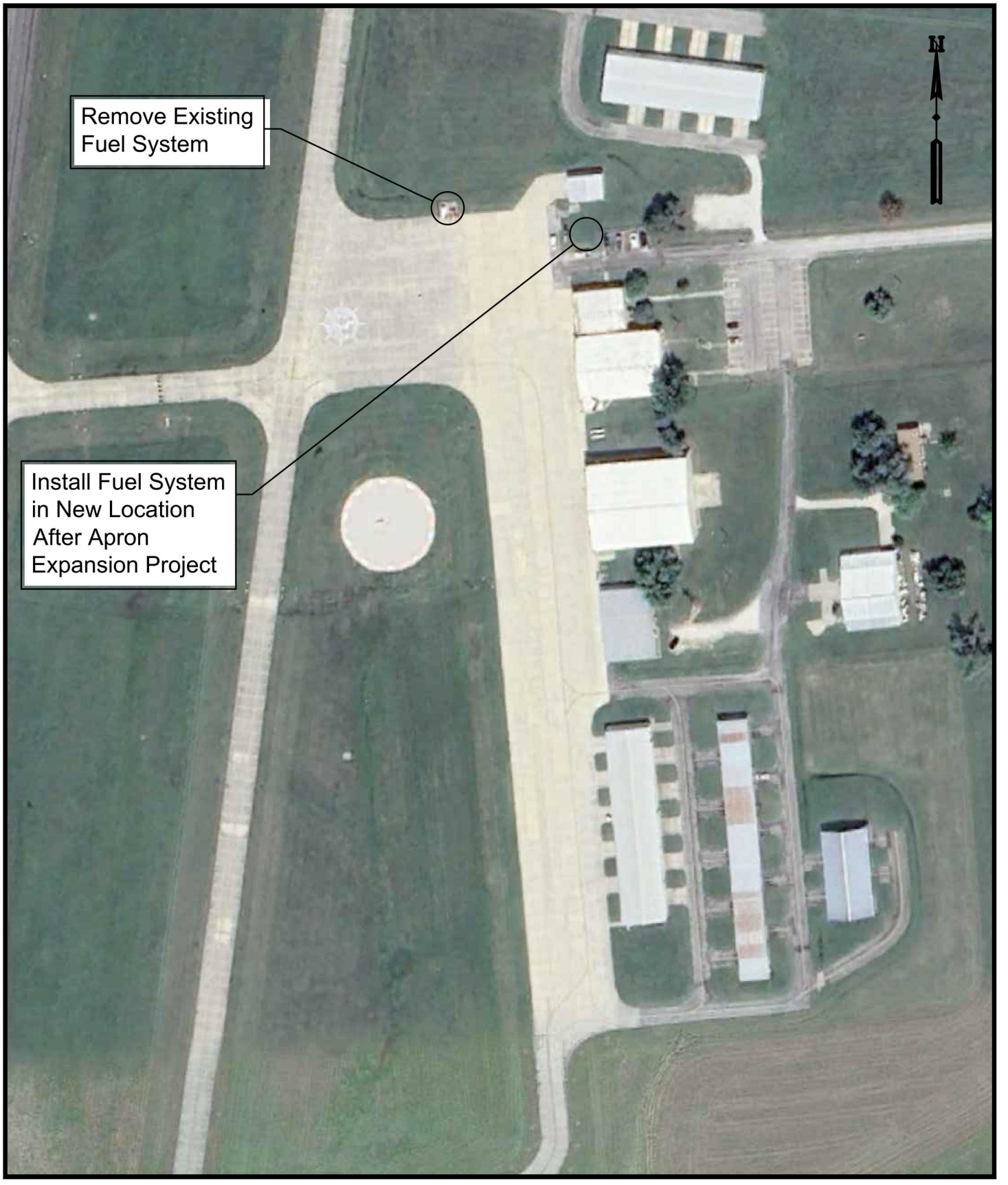
Staff recommendation is the acceptance of the Hoidale Proposal in the amount of $112,885.67, plus freight (est. ~ $3,000).

Recommended action: Authorize the City Manager to enter into a purchase agreement for the installation of a dual-fuel, above-ground aviation fueling system capable of supporting unattended 24-hour aircraft fueling operations, including dedicated 100LL AvGas and MoGas storage, aviation dispensing equipment, fuel quality controls, automated transaction capability, and associated equipment necessary to support relocation of the airport fuel point.

Attachments:

A. Technical Matrix
B. Image of Fuel Point Relocation
C. KDOT Agreement 452-25
D. Excerpt of Minutes for July 16, 2025
E. Images of Current 30+ year-old Equipment
F. Image of Pending Apron Expansion Project
G. Hoidale bid of $112,885.67 for Equipment and Install
H. Double Check bid of $108,889.00 for Equipment and Install
I. Garsite bid of $204,867.00 for Equipment

Feature	Double Check	Hoidale	Garsite	Staff Technical Notes
Aviation-Specific Filtration Package	Fuel Guard monitor cartridges + filter housings	Facet aviation filter vessels + differential gauges	Aviation filter system + DP gauge + Millipore ports + drain valve	**Garsite strongest**, **Hoidale second**, **Double Check acceptable but less defined.**
Internal Tank Lining / Coating	2,000 gal tank explicitly coated/lined; Flameshield tank configuration	Both tanks UL-142 double walled & internally lined for aviation fuels, NFPA 30.	Internal epoxy-coated aviation tank	**All three strong.** Hoidale & Garsite more explicit.
Defined Leak Monitoring	Clock gauges w/ overfill alarms	Interstitial leak indicators + gauges + alarms	Visual interstitial leak gauge + high-level alarm	**Dbl Chk trails slightly.** Hoidale/Garsite more articulated.
Water Sampling / Contamination Control	Fuel monitor cartridges; filtration present but sampling system not well described	Low-point sampling pumps on tanks	Water removal system + sampling pump + Millipore testing	**Garsite strongest; Hoidale stronger than Dbl Chk.**
Piping Material	1½" black steel pipe	Schedule-40 carbon steel	Schedule-10 stainless steel	**Garsite strongest; Hoidale above Dbl Chk.**
Aviation Hose / Nozzle Package	75' aviation hose + overwing nozzle + reels	75' aviation hose + OPW295SA + Hannay reels	50' API-1529 aviation hose + OPW295SA + single-wrap reel	**All acceptable aviation configurations.**
NFPA / Aviation-Specific Safety Features	Emergency vents, fire valves, anti-siphon valves, grounding reels	NFPA-407 Compliant safety package including relief valves, emergency valves, shear sections	Explicit NFPA-407-oriented options, fire shutoff, sump heater, aviation-specific safety emphasis	**Garsite strongest; Hoidale edge over Dbl Chk.**
QT / Card Reader Integration	Reuses existing QT controller; contractor integration included	Reuses existing QT Pod M4000; calibration/programming included	Optional new QT system available ($22,389)	Depends on operational preference.



Drawing Name: I:\AVIGEN\AIRPORTS\KANSAS_Emporia (EMP)\ACIP DATA SHEETS\KAIP\FY2026\ACAD\EMP KAIP FY26.dwg Jan 08,2025 - 8:58am

Lochner
15717 College Boulevard | Lenexa, Kansas 66219
P 816.945.5840 | www.hwlochner.com

FUEL SYSTEM RELOCATION ASSISTANCE

DESIGNED BY	DRAWING NAME	PROJECT NO.	SHEET
IJW	EMPORIA FY26 KAIP		1
CHECKED BY	SCALE	REVISION DATE	ISSUE DATE
	NOT TO SCALE		01/08/2025

Project: Emporia Municipal Airport (EMP) – Self-Serve Fuel System Upgrade & Relocation
KAIP Project | Agreement: AV-2026-15 | 452-25
City Project: AR2501
Funding Agency: Kansas Department of Transportation (KDOT) – Division of Aviation
Program: Kansas Airport Improvement Program (KAIP)
Agreement Date: July 16, 2025

This is a KAIP-funded project to relocate & upgrade the self-serve fuel system to improve accessibility & operations.

Grant Structure: 80/20 cost share with a hard cap—City assumes all overrun risk.
Delivery Responsibility: The City is fully responsible for design, procurement, construction, and compliance.
Reimbursement Model: Cash flow must be managed locally; reimbursement occurs post-verification.
Risk Exposure: Significant liability retained by the City (indemnification, environmental, cost overruns).
Long-Term Obligation: 10-year operational requirement with potential repayment if conditions are not met.

Funding Structure
- KDOT: 80% of eligible costs (up to $208,000)
- City: 20% match + 100% of costs above cap and non-participating items
- City assumes full cost overrun risk

Payment Method
- Reimbursement-based (no upfront funding)
- Requires documentation, compliance certification, and project verification

City Responsibilities
- Full project delivery: design, procurement, construction
- Maintain financial records and support audits (5 years)
- Ensure FAA, federal, and state compliance
- Provide progress reports and final acceptance documentation

Risk & Liability
- City indemnifies KDOT
- Responsible for hazardous materials identification and remediation
- Contractor indemnification required

Project Controls
- KDOT oversight and inspection authority
- Formal approval required for scope, cost, or schedule changes

Post-Construction Obligations
- Maintain and operate facility
- Address deficiencies and maintain acceptable condition
- Provide final project documentation

Useful Life Requirement
- 10-year required operational life
- Repayment required if project use changes or access is restricted

Key Legal Requirements
- Compliance with federal/state laws and FAA standards
- Civil Rights Act and nondiscrimination provisions
- State contract certifications and attachments

***** END *****

KAIP
CITY OF EMPORIA, KANSAS

AGREEMENT

This Agreement is between the **Secretary of Transportation**, Kansas Department of Transportation (KDOT) (the "Secretary") and the **City of Emporia, Kansas** (the "Recipient"), collectively, the "Parties."

RECITIALS:

A. The Recipient has applied for, and the Secretary has approved, a Kansas Airport Improvement Program (KAIP) project for assistance to relocate the fuel system for the Emporia Municipal Airport, a Public Use General Aviation Airport as defined by K.S.A 75-5061(e).

B. The Secretary has approved the use of KAIP funds from the State's General Aviation Airport Development Fund for this purpose, limited to the scope of the Project, as further described below.

C. The Secretary and the Recipient are empowered by the laws of Kansas to enter into agreements for the construction, planning, and maintenance of the Airport.

D. The Secretary and the Recipient desire to enter into this Agreement to participate in the cost of the Project through the use of state and local funds.

NOW, THEREFORE, the Parties agree as follows:

ARTICLE I: DEFINITIONS

The capitalized terms below have the following meanings when used in this Agreement:

1. **"Agreement"** means this written document, including all attachments and exhibits, both attached and incorporated by reference, evidencing the legally binding terms and conditions of the agreement between the Parties.

2. **"Airport"** means Emporia Municipal Airport, a Public Use General Aviation Airport, located at 1005 County Road 120, Emporia, KS 66801.

3. **"Construction"** means the work done on the Project after Letting, consisting of building, altering, repairing, improving, or demolishing any structure, building, or pavement; and/or any drainage, dredging, excavation, grading, or similar work upon real property.

4. **"Construction Contingency Items"** means the work done on the Project after Letting, consisting of building, altering, repairing, improving, and/or demolishing any structure, building, or pavement; and/or any drainage, dredging, excavation, grading, or similar work upon real property.

5. **"Construction Engineering" or "CE"** means inspection services, material testing, engineering consultation, and other reengineering activities required during Construction of the Project.

6. **"Consultant"** means any engineering firm or other entity retained to perform consulting or design services for the Project.

7. **"Contractor"** means the entity awarded the Construction contract for the Project, and any subcontractors working for the Contractor or the Recipient with respect to the Project.

8. **"Design Plans"** means design plans, specifications, estimates, surveys, and any necessary studies or investigations, including, but not limited to, environmental, hydraulic, and geological investigations or studies necessary for the Project under this Agreement and as approved by the FAA.

9. **"Effective Date"** means the date this Agreement is signed by the Secretary or the Secretary's designee.

10. **"Expiration Date"** means one hundred twenty (120) days after the date the grant offer letter is mailed by the Secretary.

11. **"FAA"** means the Federal Aviation Administration, a federal agency of the United States.

12. **"Hazardous Waste"** includes, but is not limited to, any substance which meets the test of hazardous waste characteristics by exhibiting flammability, corrosivity, or reactivity, or which is defined by state and federal laws and regulations, and any pollutant or contaminant which may present an imminent and substantial danger to the public health or welfare, including but not limited to leaking underground storage tanks. Any hazardous waste as defined by state and federal laws and regulations and amendments occurring after November 11, 1991, is incorporated by reference and includes but is not limited to: (1) 40 C.F.R. § 261, *et seq.*, Hazardous Waste Management System; Identification and Listing of Hazardous Waste; Toxicity Characteristics Revisions; Final Rule; (2) 40 C.F.R. § 280, *et seq.*, Underground Storage Tanks; Technical Requirements and State Program Approval; Final Rules; (3) 40 C.F.R. § 300, National Oil and Hazardous Substances Pollution Contingency Plan; Final Rule; and (4) K.S.A. § 65-3430, *et seq.*, Hazardous Waste.

13. **"KAIP"** means the Kansas Airport Improvement Program, administered by KDOT's Division of Aviation.

14. **"KDOT"** means the Kansas Department of Transportation, an agency of the State of Kansas, with its principal place of business located at 700 SW Harrison Street, Topeka, KS 66603-3745.

15. **"Letting" or "Let"** means the process of receiving bids prior to an award of a Construction contract for any portion of the Project.

16. **"National Plan of Integrated Airport Systems (NPIAS) Airport"** as defined and designated by the FAA; the current list of which may be found at https://www.faa.gov/airports/planning_capacity/npias/current/.

17. **"Non-Participating Costs**" means the costs of any items or services which the Secretary, reasonably determines are not Participating Costs.

18. **"Participating Costs"** means expenditures for items or services for the construction, planning, and maintenance of the Airport which are an integral part of the Project, as reasonably determined by the Secretary.

19. **"Parties"** means the Secretary of Transportation and KDOT, individually and collectively, and the Recipient.

20. **"Preliminary Engineering" or "PE"** means pre-construction activities including, but not limited to, design work, generally performed by a consulting engineering firm that takes place before Letting.

21. **"Project"** means all phases and aspects of the endeavor that is the subject of this Agreement to be undertaken by the Recipient, being: Fuel System Relocation Assistance. The Recipient's application for the Project is attached hereto and is incorporated into this Agreement by this reference.

22. **"Project Limits"** means that area of the Project, including all areas between and within the Right of Way boundaries as shown on the final Design Plans.

23. **"Public Use General Aviation Airport"** means any airport, as defined in K.S.A. § 75-5061(e), available for use by the general public for the landing and taking off of aircraft but shall not include any airport classified as a primary airport by the Federal Aviation Administration (FAA).

24. **"Recipient"** means the City of Emporia, Kansas, a public agency that is authorized to own and operate the airport, with its place of business at 111 E 6th Avenue, Emporia, KS 66801.

25. **"Right of Way"** means the real property and interests therein necessary for construction of the Project, including fee simple title, dedications, permanent and temporary easements, and access rights, as shown on the final Design Plans.

26. **"Secretary"** means the Secretary of Transportation of the State of Kansas, and the Secretary's successors and assigns.

27. **"Useful Life Period"** means a sufficient period of time, as specifically designated in this Agreement in Article IV to secure the investment of KAIP funds in the Project based on the nature and magnitude of Project costs and generally accepted economic or useful life cycle norms for the type of Construction involved in the Project.

ARTICLE II: FUNDING

1. **Funding.** The table below reflects the funding commitments of each Party. The Participating Costs of Construction include all unforeseeable elements of cost within the defined project scope identified after the Construction phase commences ("Construction Contingency Items"). The Parties agree costs and contributions reflected below are for encumbrance purposes and may be subject to change.

Party	Responsibility
Secretary	80% of Participating Costs of the Project, not to exceed $208,000.00
Recipient	20% of Participating Costs of the Project until Secretary's funding limit is reached 100% of Costs of the Project after Secretary's funding limit is reached 100% of Costs of Non-Participating Costs

ARTICLE III: SECRETARY RESPONSIBILITIES

1. **Reimbursement Payments.** The Secretary agrees to make such payment to the Recipient as soon as reasonably possible after the Project is completed and after receipt of proper billing and certification by the Recipient that the Project was constructed within substantial compliance of the approved plans and specifications. The Secretary reserves the right to retain up to five percent (5%) of the Secretary's maximum participation until the Recipient completes its obligations under this Agreement to the satisfaction of the Secretary.

2. **Verification of Project Start.** The Secretary shall not reimburse the Recipient until the Secretary receives verification from the Recipient that the Project is underway. Verification for

the Project may consist of evidence of construction, proof of hiring any Consultant or Contractor for the Project, or other method deemed acceptable by the Secretary's authorized representative. Failure to submit verification that the Project has been started within two (2) years of the effective date shall result in the Secretary cancelling the Project. Permission to delay the Project start must be approved by the Secretary and evidenced by a supplemental agreement executed by both Parties.

ARTICLE IV: RECIPIENT RESPONSIBILITIES

1. **Accounting.** Upon request by the Secretary, the Recipient will provide the Secretary an accounting of all actual Non-Participating Costs associated with the Project which are paid directly by the Recipient to any party outside of the Secretary and costs incurred by the Recipient not to be reimbursed by the Secretary. This will enable the Secretary to report all costs of the Project to the legislature.

2. **Audit.** The Recipient will participate and cooperate with the Secretary in an annual audit of the Project. The Recipient shall make its records and books available to representatives of the Secretary for audit for a period of five (5) years after date of final payment under this Agreement. If any such audits reveal payments that have been made with state funds by the Recipient for items considered Non-Participating Costs, the Recipient shall promptly reimburse the Secretary for such items upon notification by the Secretary.

3. **Conformity with Federal Requirements.** The Recipient shall design, or contract to have designed, the Project in conformity with the current Federal Aviation Administration (FAA) airport design standards and the rules and regulations of the FAA pertaining thereto. The Recipient agrees that all airport planning and environmental activities associated with this grant shall be conducted in accordance with FAA written policy or policies governing the Recipient's airport projects and the sequence thereof, including those that govern projects for a National Plan of Integrated Airport Systems (NPIAS) airport, where applicable.

4. **Consultant Contract Language.** The Recipient shall include language requiring conformity with Article IV, paragraph 3 above, in all contracts between the Recipient and any Consultant with whom the Recipient has contracted to perform services for the Project. In addition, any contract between the Recipient and any Consultant retained by them to perform any of the services described or referenced in this paragraph for the Project covered by this Agreement must contain language requiring conformity with Article IV, paragraph 3 above. In addition, any contract between the Recipient and any Consultant with whom the Recipient has contracted to prepare and certify Design Plans for the Project covered by this Agreement must also contain the following provisions:

a. Completion of Design. Language requiring completion of all plan development stages no later than the current Project schedule's due dates as issued by KDOT, exclusive of delays beyond the Consultant's control.

b. Progress Reports. Language requiring the Consultant to submit to the Recipient (and to the Secretary upon request) progress reports at monthly or at mutually agreed intervals in conformity with the official Project schedule.

c. Third-Party Beneficiary. Language making the Secretary a third-party beneficiary in the agreement between the Recipient and the Consultant. Such language shall read:

> "Because of the Secretary of Transportation of the State of Kansas' (Secretary's) obligation to administer state funds, federal funds, or both, the Secretary shall be a third-party beneficiary to this agreement between the Recipient and the Consultant. This third-party beneficiary status is for the limited purpose of seeking payment or reimbursement for damages and costs the Secretary or the Recipient or both incurred or will incur because the Consultant failed to comply with its contract obligations under this Agreement or because of the Consultant's negligent acts, errors, or omissions. Nothing in this provision precludes the Recipient from seeking recovery or settling any dispute with the Consultant as long as such settlement does not restrict the Secretary's right to payment or reimbursement."

5. **Design and Specifications.** The Recipient will prepare, or contract to have prepared, Design Plans for the Project, Let the contract, construct the Project in accordance with the final Design Plans, inspect the Construction, and administer both the Project and the payments due the Contractor, including the portion of cost borne by the Secretary. The Recipient shall separate and list apart the Participating Cost bid items from Non-Participating Cost bid items on both the final Design Plans and the bid documents.

6. **Final Acceptance.** The Recipient shall obtain final acceptance and certification of the Project through KDOT's Division of Aviation.

7. **General Indemnification.** To the extent permitted by law and subject to the Kansas Tort Claims Act (K.S.A. § 75-6101, *et seq.*) as applicable, the Recipient will defend, indemnify, hold harmless, and save the Secretary and the Secretary's authorized representatives from any and all costs, liabilities, expenses, suits, judgments, damages to persons or property, or claims of any nature whatsoever arising out of or in connection with the provisions or performance of this Agreement by the Recipient, the Recipient's employees, agents, subcontractors, or its consultants. The Recipient shall not be required to defend, indemnify, or hold the Secretary harmless for negligent acts or omissions of the Secretary or the Secretary's authorized representatives or employees.

8. **Hazardous Waste.** The Recipient agrees to the following with regard to Hazardous Waste:

a. Removal of Hazardous Waste. The Recipient shall locate and be responsible for remediation and cleanup of any Hazardous Waste discovered within the Project Limits. The Recipient shall take appropriate action to cleanup and remediate any identified Hazardous Waste prior to Letting. The Recipient will also investigate all Hazardous Waste discovered during Construction and shall take appropriate action to cleanup and remediate Hazardous Waste. The standards to establish cleanup and remediation of Hazardous Waste include, but are not limited to, federal programs administered by the Environmental Protection Agency (EPA), State of Kansas environmental laws and regulations, and local agency standards where the Hazardous Waste is located.

b. Responsibility for Hazardous Waste Remediation Costs. The Recipient shall be responsible for all damages, fines or penalties, expenses, fees, claims, and costs incurred from remediation and cleanup of any Hazardous Waste within the Project Limits which is discovered prior to Letting or during Construction.

c. Hazardous Waste Indemnification. To the extent permitted by law and subject to the Kansas Tort Claims Act (K.S.A. § 75-6101, *et seq.*) as applicable, the Recipient shall hold harmless, defend, and indemnify the Secretary, the Secretary's agents and employees from all claims, including contract claims and associated expenses, and from all fines, penalties, fees or costs imposed under state or federal laws arising out of or related to any act of omission by the Recipient in undertaking cleanup or remediation for any Hazardous Waste.

d. No Waiver. By signing this Agreement, the Recipient has not repudiated, abandoned, surrendered, waived, or forfeited its right to bring any action, seek indemnification, or seek any other form of recovery or remedy against any third-party responsible for any Hazardous Waste on any Right of Way within the Project limits. The Recipient reserves the right to bring any action against any third-party for any Hazardous Waste on any Right of Way within the Project limits.

9. **Indemnification by Contractors.** The Recipient agrees to require any Contractor to indemnify, hold harmless, and save the Secretary and the Recipient from personal injury and property damage claims arising out of the act or omission of any Contractor, any Contractor's agent, subcontractors, or suppliers. If the Secretary or the Recipient defends a third-party's claim against any Contractor, said Contractor shall indemnify the Secretary and the Recipient for damages paid to the third-party and all related expenses either the Secretary or the Recipient or both incur in defending the claim.

10. **Inspection of Records.** During Project execution, representatives of the Secretary may make periodic inspection of the Project and the records of the Recipient as may be deemed necessary or desirable. The Recipient will direct or cause its Contractor to accomplish any

corrective action or work required by the Secretary's representative as necessary to the performance of this Agreement.

11. **Legal Authority.** By signature on this Agreement, the signatory certifies they have legal and actual authority as representative and agent for the Recipient to enter into this Agreement on its behalf. The Recipient agrees to take any administrative and/or legal steps as may be required to give full effect to the terms of this Agreement.

12. **Maintenance.** When the Project is completed and final acceptance is issued the Recipient will, at its own cost and expense, maintain the Project and will make ample provision each year for such maintenance. If notified by KDOT's Division of Aviation of any unsatisfactory maintenance condition, the Recipient will begin the necessary repairs within thirty (30) days and will prosecute the work continuously until it is completed to the Secretary's satisfaction.

13. **Performance Bond.** The Recipient has the discretion to require the Contractor to provide a performance bond in a sum not less than the amount of the contract as awarded.

14. **Prevailing Wages.** The Recipient will require the Contractor to pay prevailing wages. The Recipient will incorporate into the Construction contract the current general wage decision for the county in which the Project is being constructed. The Recipient can obtain the current wage decision from KDOT's Bureau of Construction and Materials website.

15. **Preventive Maintenance.** The Recipient agrees to implement, or work with the Airport to implement, an airport pavement management program which assures preventive maintenance for construction, reconstruction, replacement, and maintenance for projects which utilize KAIP funds.

16. **Project Administration.** The Recipient shall be responsible for undertaking and completion of the Project. Immediately after the Project is Let, the Recipient shall notify KDOT's Division of Aviation of the Letting date, the total contract amount, and any other requested information related to the Project.

17. **Project Modification.** Any of the following Project changes require the Recipient to send a formal notice to the Secretary for approval:

a. Fiscal year the Project is to be Let
b. Project description
c. Project scope

During Construction, the Recipient shall notify the Secretary of any changes in the plans and specifications, which will require the written approval of the Secretary.

18. **Responsibility for Adequacy of Design.** The Recipient shall be responsible for, and require any Consultant retained by it to be responsible for, the adequacy and accuracy of the Design

Plans for the Project. Any review of these items performed by the Secretary or the Secretary's representatives is not intended to and shall not be construed to be an undertaking of the Recipient's and its Consultant's duty to provide adequate and accurate Design Plans for the Project. Reviews by the Secretary are not done for the benefit of the Consultant, any construction Contractor, the Recipient, any other political subdivision, or the traveling public. The Secretary makes no representation, express or implied warranty to any person or entity concerning the adequacy or accuracy of the Design Plans for the Project, or any other work performed by the Consultant or the Recipient.

19. **Submission of Design Plans to Secretary.** If requested, the Recipient will furnish to KDOT's Division of Aviation one (1) set of final Design Plans.

20. **Useful Life.**

a. Assurance Clause. At any time that the public is not allowed access to the Airport, the Recipient shall reimburse the Secretary a prorated amount based on a ten (10) year Useful Life of the Project. This assurance clause shall be valid and enforceable for ten (10) years from the date that the final payment is authorized. This provision shall only apply to closure for non-airport purposes.

b. Useful Life Period. The Parties agree the Useful Life Period of the Project is ten (10) years, commencing on the date the Secretary gives notice of final acceptance of the Project.

c. Change in Public Use. After the Project is completed and during the entire Useful Life Period, the Airport shall remain open for public use. Any change in the public use of the real property for the Project will require written approval from the Secretary.

d. Recapture of State Investment.

(i) During the first five (5) years of the Useful Life Period, if the Project is not used for the purpose set forth in this Agreement or other use approved by the Secretary under subparagraph (c) above, then the Recipient shall pay to the Secretary one hundred percent (100%) of the funds invested in the Project.

(ii) Following the first five (5) years of the Useful Life Period and until the Useful Life Period expires, if the Project is not used for the purpose set forth in this Agreement or other use approved by the Secretary under subparagraph (c) above, then the Recipient shall pay to the Secretary as recapture of funds invested in the Project an amount, which will be determined according to the following formula:

$$\frac{\textit{Total Amount of State and/or Federal Funds Invested in the Project}}{\textit{Entire Useful Life Period for the Project}} \times \textit{Number of Full Years Remaining in the Useful Life Period at the Time of unauthorized change in use} = \textit{Recapture Amount}$$

(iii) Any payments due to the Secretary pursuant to this subparagraph (d) shall be made within ninety (90) days after receipt of billing from the Secretary's Chief of Fiscal Services unless an extension is granted by the Secretary.

21. **Utilities.** The Recipient will move or adjust, or cause to be moved or adjusted, all Utilities necessary to construct the Project in accordance with the final Design Plans. New or existing Utilities to be installed, moved, or adjusted will be located or relocated in accordance with the current version of the KDOT Utility Accommodation Policy (UAP), as amended or supplemented. The expense of such removal or adjustment shall be borne by the owner or the Recipient.

ARTICLE V: GENERAL PROVISIONS

1. **Binding Agreement.** This Agreement and all contracts entered into under the provisions of this Agreement shall be binding upon the Secretary and the Recipient and their successors in office.

2. **Certification of Compliance.** The Recipient agrees to certify that it is in compliance with K.S.A. 46-239(c) by signing the Certificate of Compliance Attachment, which is attached hereto and made a part of this Agreement.

3. **Certification Regarding No Boycott of Israel.** The Recipient agrees to certify that it is in compliance with K.S.A. §§75-3740e and 3740f, by signing the Certification of Company Not Engaged in a Boycott of Goods or Services from Israel Attachment, which is attached to and made a part of this Agreement.

4. **Certification Regarding Sexual Harassment.** The Recipient agrees to comply with Executive Order 18-04 (February 5, 2018), by signing the Policy Regarding Sexual Harassment Attachment, which is attached to and made a part of this Agreement.

5. **Civil Rights Act.** The Civil Rights Act Attachment, pertaining to the implementation of the Civil Rights Act of 1964, is attached and made a part of this Agreement.

6. **Compliance with Federal and State Laws.** The Parties agree to comply with all appropriate state and federal laws and regulations applicable to the Project.

7. **Contractual Provisions.** The provisions found in the Contractual Provisions Attachment (Form DA-146a), which is attached hereto, are incorporated into, and made a part of this Agreement.

8. **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same agreement.

9. **Headings.** All headings in this Agreement have been included for convenience of reference only and are not deemed to control or affect the meaning or construction or the provisions herein.

10. **Incorporation of Design Plans.** The final Design Plans for the Project are by this reference made a part of this Agreement.

11. **No Assignment.** The Recipient shall not transfer or assign all or any rights or obligations existing under this Agreement without the prior written approval of the Secretary.

12. **No Third-Party Beneficiaries.** No third-party beneficiaries are intended to be created by this Agreement and nothing in this Agreement authorizes third parties to maintain a suit for damages pursuant to the terms or provisions of this Agreement.

13. **Offer Expiration.** The Secretary's offer to fund the Project, subject to the terms of this Agreement, is contingent upon the Recipient executing this Agreement on or before the Expiration Date. In the event the Recipient fails to execute this Agreement on or before the Expiration Date, the Secretary will not be obligated to fund the Project and the Secretary may cancel the Project. If the Recipient wishes to extend the Expiration Date, the Recipient must submit a written extension request to the Secretary at least forty-five (45) days prior to the Expiration Date. After receiving the request, the Secretary may extend the Expiration Date by providing written notice to the Recipient.

14. **Project Limits.** It is mutually agreed the Project will be constructed within the limits of the Airport.

15. **Severability.** If any provision of this Agreement, including any attachments hereto, is held invalid, the invalidity does not affect other provisions which can be given effect without the invalid provision, and to this end the provisions of this Agreement are severable.

16. **Termination.** If, in the judgment of the Secretary, sufficient funds are not appropriated to continue the function performed in this Agreement and for the payment of the charges hereunder, the Secretary may terminate this Agreement. The Secretary will participate in all costs approved by the Secretary incurred prior to the termination of the Agreement.

IN WITNESS WHEREOF the Parties have caused this Agreement to be signed by their duly authorized officers as of the Effective Date.

Recipient

7/16/25
(Signature) (Date)

Erren Harter
(Print Name)

Mayor
(Title)

Kansas Department of Transportation

7/25/2025
Calvin E. Reed, P.E. (Date)
Secretary of Transportation

Approved as to form:

Form Approved
By LAD 07/24/2025
Legal Dept. KDOT

KANSAS DEPARTMENT OF TRANSPORTATION

CERTIFICATE OF COMPLIANCE WITH K.S.A. 46-239(c) ATTACHMENT

Kansas law (K.S.A. 46-239(c)) requires the Kansas Department of Transportation to report all contracts entered into with any legislator, or any member of a firm of which a legislator is a member, under which the legislator or member of the firm is to perform services for this agency for compensation. The following certification must be filled in by the signator of this contract:

_____ Yes, this contract is with a legislator or a firm in which a legislator is a member.

Legislator name _____

Business phone _____

Address (Street, City, State, Zip Code)

_____

_____

Purpose of Employment: _____

Method of determining compensation: _____

or

__X__ No, this contract is not being entered into with a legislator or a firm in which a legislator is a member.

The signer understands that this certification is factual and reliable and is part of this transaction.

By: Emma Hawthorne

Date: 7-16-25

Contract/
Project No: _____
(if applicable)

County: _____
(if applicable)

Rev. 02/17/2015

CERTIFICATION OF COMPANY
NOT CURRENTLY ENGAGED IN A BOYCOTT OF GOODS or SERVICES FROM ISRAEL

In accordance with K.S.A. 75-3740f, the State of Kansas shall not enter into a contract with a Company to acquire or dispose of goods or services with an aggregate price of more than $100,000, unless such Company submits a written certification that such Company is not currently engaged in a boycott of goods or services from Israel that constitutes an integral part of business conducted or sought to be conducted with the State.

As a Contractor entering into a contract with the State of Kansas, it is hereby certified that the Company listed below is not currently engaged in a boycott of Israel as set forth in K.S.A. 75-3740e and 75-3740f.

Erren Harter
Signature, Title of Contractor

7-16-25
Date

Erren Harter
Printed

City of Emporia
Name of Company

Policy Regarding Sexual Harassment

WHEREAS, sexual harassment and retaliation for sexual harassment claims are unacceptable forms of discrimination that must not be tolerated in the workplace; and

WHEREAS, state and federal employment discrimination laws prohibit sexual harassment and retaliation in the workplace; and

WHEREAS, officers and employees of the State of Kansas are entitled to working conditions that are free from sexual harassment, discrimination, and retaliation; and

WHEREAS, the Governor and all officers and employees of the State of Kansas should seek to foster a culture that does not tolerate sexual harassment, retaliation, and unlawful discrimination.

NOW THEREFORE, pursuant to the authority vested in me as Governor of the State of Kansas, I hereby order as follows:

1. All Executive Branch department and agency heads shall have available, and shall regularly review and update at least every three years or more frequently as necessary, their sexual harassment, discrimination, and retaliation policies. Such policies shall include components for confidentiality and anonymous reporting, applicability to intern positions, and training policies.

2. All Executive Branch department and agency heads shall ensure that their employees, interns, and contractors have been notified of the state's policy against sexual harassment, discrimination, or retaliation, and shall further ensure that such persons are aware of the procedures for submitting a complaint of sexual harassment, discrimination, or retaliation, including an anonymous complaint.

3. Executive Branch departments and agencies shall annually require training seminars regarding the policy against sexual harassment, discrimination, or retaliation. All employees shall complete their initial training session pursuant to this order by the end of the current fiscal year.

4. Within ninety (90) days of this order, all Executive Branch employees, interns, and contractors under the jurisdiction of the Office of the Governor shall be provided a written copy of the policy against sexual harassment, discrimination, and retaliation, and they shall execute a document agreeing and acknowledging that they are aware of and will comply with the policy against sexual harassment, discrimination, and retaliation.

5. Matters involving any elected official, department or agency head, or any appointee of the Governor may be investigated by independent legal counsel.

6. The Office of the Governor will require annual mandatory training seminars for all staff, employees, and interns in the office regarding the policy against sexual harassment, discrimination, and retaliation, and shall maintain a record of attendance.

7. Allegations of sexual harassment, discrimination, or retaliation within the Office of the Governor will be investigated promptly, and violations of law or policy shall constitute grounds for disciplinary action, including dismissal.

8. This Order is intended to supplement existing laws and regulations concerning sexual harassment and discrimination, and shall not be interpreted to in any way diminish such laws and regulations. The Order provides conduct requirements for covered persons, and is not intended to create any new right or benefit enforceable against the State of Kansas.

9. Persons seeking to report violations of this Order, or guidance regarding the application or interpretation of this Order, may contact the Office of the Governor regarding such matters.

Agreement to Comply with the Policy Against Sexual Harassment, Discrimination, and Retaliation.

I hereby acknowledge that I have received a copy of the State of Kansas Policy Against Sexual Harassment, Discrimination, and Retaliation established by Executive Order 18-04 and agree to comply with the provisions of this policy.

Signature and Date

Erren Harter

Printed Name

KANSAS DEPARTMENT OF TRANSPORTATION

CIVIL RIGHTS ACT ATTACHMENT

PREAMBLE

The Secretary of Transportation for the State of Kansas, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. § 2000d to 2000d-4) and other nondiscrimination requirements and the Regulations, hereby notifies all contracting parties that it will affirmatively ensure that this contract will be implemented without discrimination on the grounds of race, color, national origin, sex, age, disability, income-level or Limited English Proficiency (LEP).

CLARIFICATION

The term "Contractor" is understood to include the Contractor, the Contractor's assignees and successors in interest, consultants, and all other parties to contracts or agreements with the Secretary of Transportation, Kansas Department of Transportation. This Attachment shall govern should this Attachment conflict with provisions of the Document to which it is attached.

ASSURANCE APPENDIX A

During the performance of this contract, the Contractor, for itself, its assignees and successors in interest, agrees as follows:

1. **Compliance with Regulations**: The Contractor will comply with the Acts and the Regulations relative to nondiscrimination in its Federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA) or the Federal Aviation Administration (FAA) as they may be amended from time to time which are herein incorporated by reference and made a part of this contract.

2. **Nondiscrimination**: The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project or program set forth in Appendix B of 49 CFR Part 21.

3. **Solicitations for Subcontractors, Including Procurements of Material and Equipment**: In all solicitations, either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor will be notified by the Contractor of the Contractor's obligations under this contract and the Acts and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.

4. **Information and Reports**: The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the FHWA, FTA, or FAA to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Recipient or, the FHWA, FTA, or FAA as appropriate, and shall set forth what efforts it has made to obtain the information.

5. **Sanctions for Noncompliance**: In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the FHWA, FTA, or FAA may determine to be appropriate, including, but not limited to:

    a. withholding payments to the Contractor under the contract until the Contractor complies; and/or
    b. cancelling, terminating or suspending a contract, in whole or in part.

6. **Incorporation of Provisions**: The Contractor will include the provisions of the paragraphs one (1) through six (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the FHWA, FTA, or FAA may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.

ASSURANCE APPENDIX E

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21;
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- The Federal Aid Highway Act of 1973 (23 U.S.C. § 324 et. seq.), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 et. seq.) as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et. seq.), prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 U.S.C. § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987 (PL No. 100-259), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and Contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, (prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities), (42 U.S.C. §§12131-12189as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38);
- The Federal Aviation Administration's nondiscrimination statute (49 U.S.C. § 47123), (prohibits discrimination on the basis of race, color, national origin, and sex);
- Title IX of the Education Amendments of 1972, as amended (prohibits you from discriminating because of sex in education programs or activities), (20 U.S.C. § 1681).

State of Kansas
Department of Administration DA-146a
(Rev. 05-25)

CONTRACTUAL PROVISIONS ATTACHMENT

Important: This form contains mandatory contract provisions and must be attached to or incorporated in all copies of any contractual agreement. If it is attached to the non-State Agency Contracting Party's standard contract form, that form must be altered to contain the following provision:

The provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 05-25), which is attached hereto, are hereby incorporated in this Contract and made a part thereof.

The Parties agree that the following provisions are hereby incorporated into the Contract to which it is attached and made a part thereof, said contract being the 16th day of July, 20 25.

1. **Terms Herein Controlling Provisions**: It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in any other document relating to and a part of the Contract in which this attachment is incorporated. Any terms that conflict or could be interpreted to conflict with this attachment are nullified.

2. **Kansas Law and Venue**: This Contract shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this Contract shall reside only in courts located in the State of Kansas.

3. **Termination Due to Lack of Funding Appropriation or Funding Source**: If, in the judgment of the Director of Accounts and Reports, Department of Administration, sufficient funds are not appropriated or no longer exist to continue the function performed in this Contract and for the payment of the charges hereunder due to the loss of the funding source, the Contracting State Agency may terminate this Contract immediately or at the end of its current fiscal year. The Contracting State Agency agrees to give written notice of termination to the non-State Agency Contracting Party at least thirty (30) days prior to the end of its current fiscal year and shall give such notice for a greater period prior to the end of such fiscal year as may be provided in this Contract, except that such notice shall not be required prior to ninety (90) days before the end of such fiscal year. The non-State Agency Contracting Party shall have the right, at the end of such fiscal year, to take possession of any equipment provided to the Contracting State Agency under the contract. The Contracting State Agency will pay to the non-State Agency Contracting Party all regular contractual payments incurred prior to the period of notification or through the end of the fiscal year as determined by period of notification given by the Contracting State Agency, plus contractual charges incidental to the return of any such equipment. Upon termination of the Contract by the Contracting State Agency, title to any such equipment shall revert to the non-State Agency Contracting Party at the end of the Contracting State Agency's current fiscal year. The termination of the Contract pursuant to this paragraph shall not cause any penalty to be charged to the Parties.

4. **Disclaimer of Liability**: No provision of this contract will be given effect that attempts to require the Contracting State Agency to defend, hold harmless, or indemnify any non-State Agency Contracting Party or third party for any acts or omissions. The liability of the Contracting State Agency is defined under the Kansas Tort Claims Act (K.S.A. 75-6101, *et seq.*).

5. **Anti-Discrimination Clause**: The non-State Agency Contracting Party agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001, *et seq.*) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111, *et seq.*) and the applicable provisions of the Americans With Disabilities Act (42 U.S.C. 12101, *et seq.*) (ADA), and Kansas Executive Order No. 19-02, and to not discriminate against any person because of race, color, gender, sexual orientation, gender identity or expression, religion, national origin, ancestry, age, military or veteran status, disability status, marital or family status, genetic information, or political affiliation that is unrelated to the person's ability to reasonably perform the duties of a particular job or position; (b) to include in all solicitations or advertisements for employees, the phrase "equal opportunity employer"; (c) to comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (d) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (e) that a failure to comply with the reporting requirements of (c) above or if the non-State Agency Contracting Party is found guilty of any violation of such acts by the Kansas Human Rights Commission, such violation shall constitute a breach of contract and the Contract may be cancelled, terminated or suspended, in whole or in part, by the Contracting State Agency or the Kansas Department of Administration; (f) the non-State Agency Contracting Party agrees to comply with all applicable state and federal anti-discrimination laws and regulations; (g) the non-State Agency Contracting Party agrees all hiring must be on the basis of individual merit and qualifications, and discrimination or harassment of persons for the reasons stated above is prohibited; and (h) if is determined that the non-State Agency Contracting Party has violated the provisions of any portion of this paragraph, such violation shall constitute a breach of contract and the Contract may be canceled, terminated, or suspended, in whole or in part, by the Contracting State Agency or the Kansas Department of Administration.

6. **Acceptance of Contract**: This Contract shall not be considered accepted, approved, or otherwise effective until the statutorily required approvals and certifications have been given.

7. **Arbitration, Damages, Warranties**: Notwithstanding any language to the contrary, no interpretation of this Contract shall find that the Contracting State Agency has agreed to binding arbitration, or the payment of damages or penalties. Further, the Contracting State Agency does not agree to pay attorney fees, costs, or late payment charges beyond those available under the Kansas Prompt Payment Act (K.S.A. 75-6403), and no provision will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit any damages available to the Contracting State Agency at law, including but not limited to the implied warranties of merchantability and fitness for a particular purpose.

8. **Representative's Authority to Contract**: By signing this contract, the representative of the non-State Agency Contracting Party thereby represents that such person is duly authorized by the non-State Agency Contracting Party to execute this Contract on behalf of the non-State Agency Contracting Party and that the non-State Agency Contracting Party agrees to be bound by the provisions thereof.

9. **Responsibility for Taxes**: The Contracting State Agency shall not be responsible for, nor indemnify a contractor for, any federal, state, or local taxes which may be imposed or levied upon the subject matter of this Contract.

10. **Insurance**: The Contracting State Agency shall not be required to purchase any insurance against loss or damage to property or any other subject matter relating to this Contract, nor shall this Contract require them to establish a "self-insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6101, *et seq.*), the non-State Agency Contracting Party shall bear the risk of any loss or damage to any property in which the non-State Agency Contracting Party holds title.

11. **Information**: No provision of this Contract shall be construed as limiting the Legislative Division of Post Audit from having access to information pursuant to K.S.A. 46-1101, *et seq*.

12. **The Eleventh Amendment**: The Eleventh Amendment is an inherent and incumbent protection with the State of Kansas and need not be reserved, but prudence requires the Contracting State Agency to reiterate that nothing related to this Contract shall be deemed a waiver of the Eleventh Amendment.

13. **Campaign Contributions / Lobbying**: Funds provided through a grant award or contract shall not be given or received in exchange for the making of a campaign contribution. No part of the funds provided through this Contract shall be used to influence or attempt to influence an officer or employee of any State of Kansas agency or a member of the Legislature regarding any pending legislation or the awarding, extension, continuation, renewal, amendment or modification of any government contract, grant, loan, or cooperative agreement.

14. **Restricted Funding Source**: The non-State Agency Contracting Party acknowledges and understands the Contracting State Agency's share of the Contract's total, actual, and eligible costs may be funded through the receipt of or reimbursement through federal funds. The Contracting State Agency does not assume any liability in connection with the Contract's total, actual, and eligible costs which may be paid through the receipt of or reimbursement through federal funds. The non-State Agency Contracting Party shall reimburse the Contracting State Agency for any funds approved for this Contract and expended by the Contracting State Agency for which the Contracting State Agency is not reimbursed by the Federal Government or for which such funds are determined by the Federal Government to no longer be available to be used by the Contracting State Agency for said Contract.

Kansas Airport Improvement Program (KAIP) Grant Application

Kansas Department of Transportation
Division of Aviation

This program is open to all Kansas public use airports as defined By KSA 75-5061. All grants will be awarded according to KAIP Program guidelines which can be found at Aviation.KS.Gov. All applications submitted from January 1st to January 31st will be evaluated by the KAIP Review Committee for consideration during the fiscal year starting on July 1st. Subject to available funding, applications received outside of these dates will be evaluated as out of cycle/emergency grant requests and will require justification for funding outside of a standard grant cycle.

1. Select airport:

Emporia Municipal (EMP)

2. Enter airport sponsor's name (name of the entity or governing body that owns and operates the airport):

City of Emporia, Kansas

3. Enter sponsor's mailing address (legal address for the governing body or entity that owns and operates the airport)
:

111 East 6th Avenue
Emporia, KS 66801

4. Enter sponsor's point of contact (last name, first name):

Grant, Dean

5. Enter sponsor's point of contact title:

Director of Public Works

6. Enter sponsor's point of contact email address:

dgrant@emporiaks.gov

7. Enter sponsor's point of contact phone number:

620-340-6339

8. Name and title of individual completing this grant application - must be sponsor or sponsor's employee with consent of the sponsor (last name, first name, title):

Seaman, Julian, Assistant Airport Manager

9. Select grant type:

System preservation, modernization, or design/planning projects: (90/10)

Equipment and hangar/building projects: (50/50)

State participation in local match to Federally-funded preservation, modernization, or design/planning project (50/50)

10. Total project cost:

$260,000

11. Federal contribution (if applicable) :

N/A

12. Requested KDOT contribution:

$208,000

13. Sponsor contribution:

$52,000

14. Project title:

Please use the following naming conventions:

- designate runway and taxiway names *(Ex: resurface Runway 17/35)*
- designate areas of related projects *(Ex: replace lights on west side of runway, replace lights on south 1500' of runway)*
- if the project has two parts, use the same title with the tags attached *(Ex: (DESIGN) Pave Taxiway A, (CONSTRUCTION) Pave Taxiway A)*
- rank multiple applications from the same airport in order of need following this example: *(1) resurface Runway 17/35, (2) (DESIGN) Pave Taxiway A, (3) (CONSTRUCTION) Pave Taxiway A.* Please submit a single project per application.

(1) Fuel System Relocation Assistance

15. Project narrative description. Include as much detail about the project. You may also attach a narrative document later in this survey.

See application attachment "EMP Fuel Application Justification.docx". Please note: The City of Emporia is committed to making this project happen and is willing to increase their match to 20% of the total project cost to boost the application's feasibility. The application costs in this application are based on an 80% KDOT / 20% City split.

16. Upload any additional media or documentation supporting project narrative such as a detailed narrative, engineer's estimate, contractor estimate, airport layout drawings, letters of support, airport diagrams illustrating improvement areas (one file per question, additional upload opportunities available below):

See application attachment "EMP Fuel - Quotes and Proposed Cost.pdf"

Drop files or click here to upload

17 *Project Info.* Does the airport have a noted pavement deficiency (such as aircraft movement areas with a pavement condition index below 65 as listed on the airport's pavement management plan located at https://bikdotaviation.azurewebsites.net/) and does the project address the deficiency?

Yes, the airport has pavement that is 65 pci or lower and the project does address a pavement deficiency

Yes, the airport has pavement that is 65 pci or lower but the project does not address a pavement deficiency

Yes, the airport has pavement that is 65 pci or lower and the deficiency is being addressed by the airport sponsor. This project is another high priority project for the sponsor (provide details in narrative).

Yes, the airport has pavement that is 65 pci or lower that is not being addressed by this or any other project.

No, the airport does not have pavement that is 65 pci or lower.

N/A, airport is unpaved

18 *GRANT SUPPORT.* Number of new jobs created as a direct result of this airport improvement *(Note: if using this box, a letter of agreement from company of employment will be required to be uploaded on a later page or the answer will be discarded)*:

0

19. Upload any additional media or documentation supporting new jobs discussed above (one file per question):

Drop files or click here to upload

20 *Outreach* . Describe any aviation education, outreach, or community engagement conducted by the airport within the previous 12 months (Note: you may upload a document containing pictures of the outreach events to the next question).

This past year we have hosted multiple community outreach events. These include our annual open house and the Fly Kansas Tour. We also hosted multiple pilot training sessions. See application attachment "EMP Fuel Application Justification.docx" for photos.

21. Upload any additional media, photos, or documentation showing airport's outreach and community engagement efforts (one file per question):

Drop files or click here to upload

22. Upload any additional media or supporting documentation. Ex: photos, airport layout drawings, letters of support, airport diagrams illustrating improvement areas (one file per question):

Drop files or click here to upload

23. Upload any additional media or supporting documentation. Ex: photos, airport layout drawings, letters of support, airport diagrams illustrating improvement areas (one file per question):

Drop files or click here to upload

ACKNOWLEDGEMENT 1:. It is understood that if this project is approved, the Kansas Department of Transportation will participate in the project cost at the rate identified in the KAIP Program Guidelines as published on the KDOT Aviation website (https://aviation.ks.gov). The Sponsor will be responsible for letting the contract for bids and supervising construction. The Sponsor is also responsible for all maintenance and sustainment of this airport improvement throughout the duration of grant assurances prescribed by contract.

Yes

No

ACKNOWLEDGEMENT 2. By completing this grant application, the sponsor acknowledges having sufficient local funds and local support to use those funds to meet the minimum local match responsibility outlined above for the project scope as submitted.
Sponsor acknowledges being able to start the project within two (2) years of grant award and completing the project within one (1) year of starting the project. Sponsor also acknowledges that if the application is for a phased project, that selection of any phase of the project does not in any way guarantee funding of future phases for that project.

Yes

No

CERTIFICATION. I hereby certify that the information contained in this grant application is true, complete, and correct to the best of my knowledge and belief. I certify that I have the authority to act on behalf of the airport sponsor with respect to completing this grant application. I acknowledge that any misrepresentation or omission of a material fact with respect to the grant application may void this grant application and may impact future applications depending on severity.

Signed (Last name, first name) :

Seaman, Julian, Assistant Airport Manager

This concludes the application process.

Please click "Next" to submit this form.

NEXT

QUOTATION AND CONTRACT

Hoidale

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Lorenzo Davis
E-mail: lorenzo@hoidale.com
Phone: 316-942-1361

No.: QT415
Date: 3/11/2024

Proposal Submitted to:

City of Emporia Airport
522 Mechanic St
Emporia KS 66801-3950

Job Location:

1005 County Road 120
Emporia KS 66801

QUOTATION SUMMARY

	Amount
Equipment, See Equipment List	$71,125.16
Installation, See Scope of Work List	$106,623.00
Estimated Sales Tax	$0.00

Total
(Plus Tax and Freight) **$177,748.16**

PLEASE SHOW OUR QUOTE NO. ON YOUR P.O.
Payment terms and schedule:

Major Equipment billed upon arrival at Hoidale Shop.
Progress billing during project.

ALL PRICES LISTED ARE CASH PRICES. WE DO NOT ACCEPT CREDIT CARD PAYMENTS ON CONTRACTS.

We propose to furnish material and/or labor as listed above for the sum of, **$177,748.16**, including any applicable taxes. Prices are subject to change without prior notice and are subject to price in effect at time of delivery. Any alteration or deviation from the above specification involving extra cost will become an extra charge over and above this estimate. All agreements contingent upon strikes, accidents, or delays beyond our control will not be performed until an agreement is reached regarding the extra changes. This proposal is void 15 days from the above date.

NAME: Jared Sigler

TITLE: Sales Manager

SIGNATURE: _____

CUSTOMER ACCEPTANCE

The prices, specifications, terms and conditions of this QUOTATION & CONTRACT are satisfactory and are hereby accepted. You are authorized to provide the equipment and/or do the work as specified. **Customer acknowledges and agrees to the payment terms listed above. Payment made later than the terms listed will incur late payment charges of 1-½% per month or 18% annum. Rock, water or other unforeseen underground obstructions to be at additional customer expense. Customer will be responsible for filling all underground storage tanks with product for ballast immediately upon setting tanks in the tank excavations. THE TERMS AND CONDITIONS SET OUT IN THE REMAINDER OF THIS PROPOSAL ARE A PART OF THIS CONTRACT AND HAVE THE SAME FORCE AND EFFECT AS IF SET ON ITS FACE. Buyer's initials Required.**

NAME: _____ SIGNATURE: _____

TITLE: _____ DATE: _____

Hoidale estimate: $177,748.16
S.R. Coffman Construction estimate: $52,000+$4,350

Subtotal: $234,098.16

Contingency +/- 10%: 25,901.84

TOTAL REQUEST: $260,000

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Lorenzo Davis
E-mail: lorenzo@hoidale.com
Phone: 316-942-1361

No.: QT415
Date: 3/11/2024

EQUIPMENT LIST

Quantity	Item
1	**Equipment List** *(2) Wayne Reliance Mechanical Suction Pumps, (1)- Red Door "Premium Unleaded" ad panel, (1)- Blue Door "AvGas" ad panel - both have pulse output and light - Sourcewell Pricing* *Includes Facet Aviation filter vessel and differential pressure gauge with follower needle, dispenser pedestals with pressure regulating valves and associated fittings. Includes new Static Bonding reel.*
1	**Above Ground Tank System** *(1) 520 Gallon UL-142 Double Wall Tank for Premium Unleaded fuel & (1) 2000 Gallon UL-142 Double Wall Tank for 100LL AvGas fuel. Tanks to be dressed with Emergency & Working Vents, valves and fittings. Includes low point sampling pumps for each tank.*
1	**ELECTRICAL Electrical Sub-Contract** *Electricraft:* *Add new switched neutral breakers for both dispensers and the QT Pod controller. We'll install conduit and wire overhead from the electrical panel, NW to the building exterior where we'll transition to underground and out to the fueling site. We'll electrically connect both suction pumps to the QT Pod. We understand the communication will be wireless and have not included any monies for communication equipment. We'll provide and erect a new light pole with a photo-cell controlled LED flood fixture to illuminate the area.*
1	**EXCAVATION Sub-Contract Excavation** *Estimated, Trench for power conduits from FAA building to new fuel pad, provide backfill and soil back to grade. Boring under road included.*
1	**CONCRETE Concrete Materials** *Estimated Concrete pad for new fuel area, 28' x 23' area, includes drilling for bollards, placement and installation. Gravel around pad between concrete and fence.*
1	**SUB-CONTRACT Sub-Contract** *Fencing Installation around new fuel tanks, approx. 125 lf of 6' high chain link with 2 walk through gates.*
1	**Scope of Work** *Scope of Work, see details on following page.*

Equipment Total **$71,125.16**

INITIALS OF BUYER _____

WARRANTY TERMS AND CONDITIONS

Standard Manufacturer Warranties apply.

Hoidale

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Lorenzo Davis
E-mail: lorenzo@hoidale.com
Phone: 316-942-1361

No.: QT415
Date: 3/11/2024

SCOPE OF WORK

By Hoidale Team

1	Schedule work with the customer.
2	Provide new concrete pad at location specified by customer for new tanks and pumps.
3	Provide electrical work to this new pad location for fuel system.
4	Install new Double Wall 520 Gallon UL142 listed 91-Octane AST. Tank to slope 1 inch lower towards the rear of the tar pump.
5	Install new Double Wall 2000 Gallon UL142 listed 100LL AST. Tank to be internally lined, and slope 1 inch lower towar towards hand pump.
6	Dress tanks with all placards and labels.
7	Install spill buckets, hand pumps, vents, gauges, and piping on the tank.
8	Install new chain link fence.
9	Install (2) new Wayne Reliance Suction Pumps and pedestals.
10	Run pipe and relocate existing hoses and reel hardware to new Wayne Reliance Suction Pumps.
11	Calibrate new Wayne Reliance Suction Pumps to and program to (relocate existing) QT Pod M4000 Controller.
12	Verify operation for customer. Install light pole for area lighting.
13	Remove the existing suction pumps, tanks and pump pedestal. Dispose of and haul off.
14	Clean up the work site.

By Customer

1	Permits from State, Local, EPA, other Authorities Having Jurisdiction.
2	Down time while work is being performed.
3	Electrical service for new system
4	QT Pod 4000 controller must be in good working condition.
5	Any additional work not specifically described in the Scope of Work lines #1 thru #14 will require the use of a Written completed and signed by both parties prior to the start of additional work.

Scope of Work Tota $106,623.00

INITIALS OF BUYER _____

QUOTATION AND CONTRACT

Hoidale

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Lorenzo Davis
E-mail: lorenzo@hoidale.com
Phone: 316-942-1361

No.: QT415
Date: 3/11/2024

ACCEPTANCE - This proposal, when accepted by the Buyer within the said period set out in this agreement, will constitute a bona fide contract between the Buyer and P. B. Hoidale Co., Inc., the Seller, subject to all terms and conditions to follow and to the approval of the Seller. It is expressly agreed that there are no promises, agreements or understandings, oral or written, not specified in this contract. No waiver, alteration or modification of the terms and conditions of this contract shall be binding unless in writing and signed by the Seller.
ACCEPTANCE BY MAIL - Acceptance by mail shall be effective as an acceptance only when actually received by the Seller.
FOB PLACE OF MANUFACTURE - Unless otherwise stated in this contract, prices are FOB place of manufacture. Unless otherwise stated, the freight rate in existence at the date of this contract shall apply, but any change in freight rate in effect on shipment date shall result in a corresponding change in price.
EXTRA CHARGES - The Buyer may order changes in the work, or the installation of additional equipment and the contract sum shall be increased accordingly. **ALL SUCH ORDERS AND INCREASES SHALL BE IN WRITING**, and the Buyer shall consent in writing to the extra charges before the Seller shall begin any changes or additional work.
RELATED WORK - Labor, materials and outside services for electrical, blacktop, water and sewer work, etc., are not included in contract unless specified. Anchors, foundations and cathodic protection are not included in this contract unless specified. Concrete slab must be protected from traffic - if concrete slab is placed and furnished under this contract, the Seller is not responsible for the slab if not protected from traffic by the Buyer for 14 days.
DELIVERY - Delivery promises are contingent upon fires, strikes, accidents, lockouts, work stoppages, war, riot, availability of materials, acts of God, governmental action or regulation, or from other causes beyond the Seller's control. The Seller shall have no liability for any delay, failure to deliver, loss or damage which might result there from. The Buyer shall make a storage area available to the Seller. Any necessary relocation of equipment or installation materials from this designated area will be at the Buyer's expense.
DELAYS - Due to the increasing cost of labor and materials, any delay of progress, not directly under the Seller's direct control and not due to causes not within the control of the parties, will result in an additional charge to the Buyer.
TERMS - Terms are net 10 days from date of invoice unless otherwise specified. Delivery to our warehouse for purposes of convenience or coordination shall be considered "Delivery" for billing purposes.
a) Progress payments may be required - The Seller may require progress payments, covering the materials and/or labor, based upon the percentage of the contract completed. The Buyer will be sent an invoice that must be paid as specified or with 10 days.
b) Failure to pay progress payments when due - In the event the Buyer fails to pay any progress payments within the terms specified, The Seller may, with written notice to the Buyer, suspend work. After 5 days, the Seller may terminate the contract or exercise any other rights it may have without incurring any liability whatsoever to the Buyer. Such rights include, but are not limited to, recovery from the Buyer payment for work executed and for any proven loss sustained upon any materials, equipment, tools, and construction equipment and machinery.
c) Interest - The Seller reserves the right to charge the Buyer 1-1/2% per month on past due balances. This represents an annual rate of 18%.
d) Attorney's fees payable - The Buyer agrees to pay the Seller reasonable attorney's fees and court costs if the account is sent to an attorney for collection.
GRANT OF SECURITY INTEREST - Buyer grants to Seller a purchase money security interest in all property sold to Buyer pursuant to this Contract to secure all indebtedness of Buyer to Seller under this Contract.
INSTALLATION - It is understood that the Buyer shall provide the Seller with full access to the job site and the installation location during the installation period, and the Seller shall not be held responsible for any delays caused by the Buyer's failure to so provide access. The Seller shall furnish the necessary materials and perform all work for the installation of said equipment. The Seller shall install the equipment at the location to be designated by the Buyer on the job site. The installation shall be performed by the Seller in the Seller's customary manner in accordance with its normal procedures. It is understood that the Buyer has submitted no specifications regarding the manner of the performance of the agreement, unless otherwise specifically stated in this contract.
a) Excavating - Excavation quotations are based on normal soil conditions. In the event any underground structures, cables, conduit, debris, rock, water, running sand, concrete foundations, poles, manholes, or similar non-visible obstructions or unforeseen underground conditions be encountered, removed or destroyed, and if additional work is necessary to either preserve or destroy these unforeseen obstacles and to complete the excavation, such work shall be the Buyer's expense. Mechanical compaction of backfill is not included in the contract unless specified. Finished grades are to be established and verified by the Buyer.
b) Floating Tank Clause - The Buyer will be responsible for filling all underground storage tanks with products for ballast immediately upon setting tanks in excavations. The Seller shall notify the Buyer when product will be needed. The Seller shall not be responsible for the contamination or loss of product used for ballast. In the event tank is not filled as requested, the Buyer accepts responsibility for equipment, labor and materials to reinstall floated tank. If product in not available, tanks shall be filled with water. There is an additional charge for the water and then removing the water when installation is complete.
PERMITS - Unless otherwise stated, no provision is made in the contract for special fees, permits, licenses, etc. If Seller is required to furnish same, such charges will be added to the contract price. The Buyer shall furnish all surveys necessary for proper installation. Easements for permanent structures or permanent changes in existing facilities shall be secured and paid for by the Buyer.
DEFAULT BY SELLER - If the Seller defaults, neglects or fails to perform any provision of the contract, the Buyer may, without prejudice to any other remedy it may have, after 30 days written notice to the Seller, make good such deficiencies and deduct the cost thereof from the payment then or thereafter due the Seller. The Buyer may finish the work specified in this contract by whatever method Buyer may deem expedient. If the unpaid balance of the contract exceeds the cost of finishing the work, such excess shall be paid to the Seller, but if such expense exceeds the unpaid balance, the Seller shall pay the difference to the Buyer in full satisfaction of all claims for liquidating damages. Seller assumes no responsibility for, nor shall it be obligated to pay, claims for consequential damages.
WARRANTY - THE FOLLOWING WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, WHETHER OF MERCHANTABILITY, FITNESS OF PURPOSE AND ANY AND ALL OTHER REPRESENTATIONS TO THE BUYER EXCEPT AS FOLLOWS: if the installation is supplied by the Seller, the Seller warrants the installation for a period of one year from date of completion. Seller warrants the installation to be free of defects in material and workmanship under normal use and service, the Seller's obligation under this warranty being limited to repair or replacement, as it may elect.
a) The Seller must be promptly notified of any circumstances involving warranty and must be permitted to perform corrective measures, utilizing the Seller's own personnel. The Seller will not accept any invoice or charges for any work performed during the warranty period by others.
b) Buyer acknowledges that Seller is not a manufacturer of the goods covered by this contract. Manufacturers warranties on said goods shall extend to Buyer as authorized by the manufacturers or as provided by law. Buyer expressly agrees and understands that Seller shall have no obligation or liability under such manufacturer's warranty or for failure of any manufacturer to honor the warranty. Except for the foregoing installation warranty, SELLER MAKES NO EXPRESSED WARRANTIES OF ANY KIND, EXCEPT AS TO BUYERS WHO **ARE INDIVIDUALS. SELLER MAKES NO IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**
LIMITATION OF LIABILITY - Buyer agrees that Seller and the original manufacturer of products sold by Seller to Buyer shall not be liable for any special, indirect, incidental, or consequential damages of any type, including, but not limited to, damages related to damage to the ground, ground water, underground or environment, loss of product, cleanup costs, loss of profit or sales, or any other expense resulting from the nonconforming or defective condition of any products or any system purchased by the Buyer. Seller shall also not be liable for interruption of business, downtime costs, increased operating costs, or claims of Buyer's customers for any of the foregoing types of damages.
INDEMNITY AGREEMENT - Buyer agrees to hold the Seller safe and harmless against all loss and from all liability, claims, demands or suits for (a) bodily injury and property damage arising out of the work undertaken by the Seller, its employees, agents or its subcontractors, and arising out of any other operation, no matter by whom, performed for and on behalf of the Buyer, whether or not due in whole or in part to conditions, acts or omissions done or permitted by Buyer or Seller, except for such liability as is covered by the Seller's Workman's Compensation Insurance and (b) alleged or actual infringement of any letters of patent, copyrights or trademarks, either domestic or foreign, arising from the manufacture and/or sale of goods herein in accordance with patterns, designs, specifications, drawings, directions or technical information of data furnished by the Buyer.
TITLE AND RISK OF LOSS - Full risk of loss (including transportation delays and losses) shall pass to the Buyer upon delivery of products/equipment to the FOB point. Title to and the right to possess each item of equipment are and shall remain vested in the Seller until the Buyer pays the entire purchase price. In the event the Buyer does not promptly pay the purchase price according to the terms hereof, or in the event the Buyer's credit or financial responsibility becomes impaired or unsatisfactory, as the Seller may determine or in the event the Buyer fails to perform any condition or obligation, the Seller may at its election, demand immediate payment in cash before making delivery, suspend delivery and terminate this contract, or mature the entire unpaid portion of the purchase price, in each event without notice and without any liability whatsoever to the Buyer. The Buyer's bankruptcy, receivership or failure to pay any amount when due shall, at the option of the Seller, mature the entire unpaid portion of the purchase price without notice and the Seller may declare this contract terminated, enter the premises, and retake possession of said property, whereupon all payments made by the Buyer will be forfeited as liquidated damages, rentals and costs.
TAXES - Taxes are not included in this contract. No Federal, State or Local taxes are included in this contract unless specifically so stated and will be extra, if applicable.
STATE LAW APPLIES - All of the provisions hereof and any resulting order are to be governed and construed according to the laws of the State of Oklahoma.
LIEN RIGHTS - To protect all parties, a mechanic's lien will be automatically filed where payment is not received according to the terms stated in the contract.
ERRORS - Stenographic, clerical and mathematical errors made by the Seller in quotation, acknowledgments or invoices are subject to correction. Claims for shortages, defective goods, errors and allowance must be made within 10 days from the date of invoice.
ASSIGNABILITY - This contract shall not be assigned by either of the parties hereto without the prior written consent of the other party.
RETURNED GOODS - No goods may be returned without Seller's written authorization. If such authorization is given, unless otherwise noted in the authorization, transportation charges must be prepaid by Buyer. Risk of loss for returned goods shall pass to Seller upon receipt of the goods by Seller. All goods authorized for return are subject to Seller's inspection and acceptance and to a restocking charge equal to the rate charged by the manufacturer to Seller, or at least fifteen percent. Merchandise must be returned within ten days of Buyer's receipt of written authorization and must be accompanied by a writing that identifies the invoice number and date.

INITIALS OF BUYER _____

3QF0512

S. R. Coffman Construction, Inc.
P.O. Box 983
311 Peyton Street
Emporia, KS 66801
620-342-7200

June 3, 2024

Julian Seaman
Emporia Municipal Airport
1005 Co Rd 120
Emporia, KS 66801

Dear Julian,
This quotation is for work at the Emporia Municipal Airport. The following work is included:

1. Taxi way
   Remove 8" asphalt (18'x18' triangle area)
   Form, pour, and finish 8" concrete with high early,
   ½" rebar on 2' centers and backfill
   TOTAL COST: $4,350.00
   Sales Tax Included

2. 105x20' strip with area inlet
   Remove 8" Asphalt
   Build area inlet with traffic grate for drain pipe at North end of project
   Form, pour, and finish 8" concrete 4000psi exterior mix
   ½" rebar on 2' centers (approximately 2100 square feet)
3. Remove existing 6" concrete slab at fuel tank location approximately 900 square feet.
   Form, pour, and finish 6" concrete with ½" rebar on 2' centers 4000psi exterior mix for new fuel tank location
   TOTAL COST FOR ITEMS 2 & 3: $52,200
   Sales Tax Included

Thank you for the opportunity to bid this project.

Sincerely,
David Jones

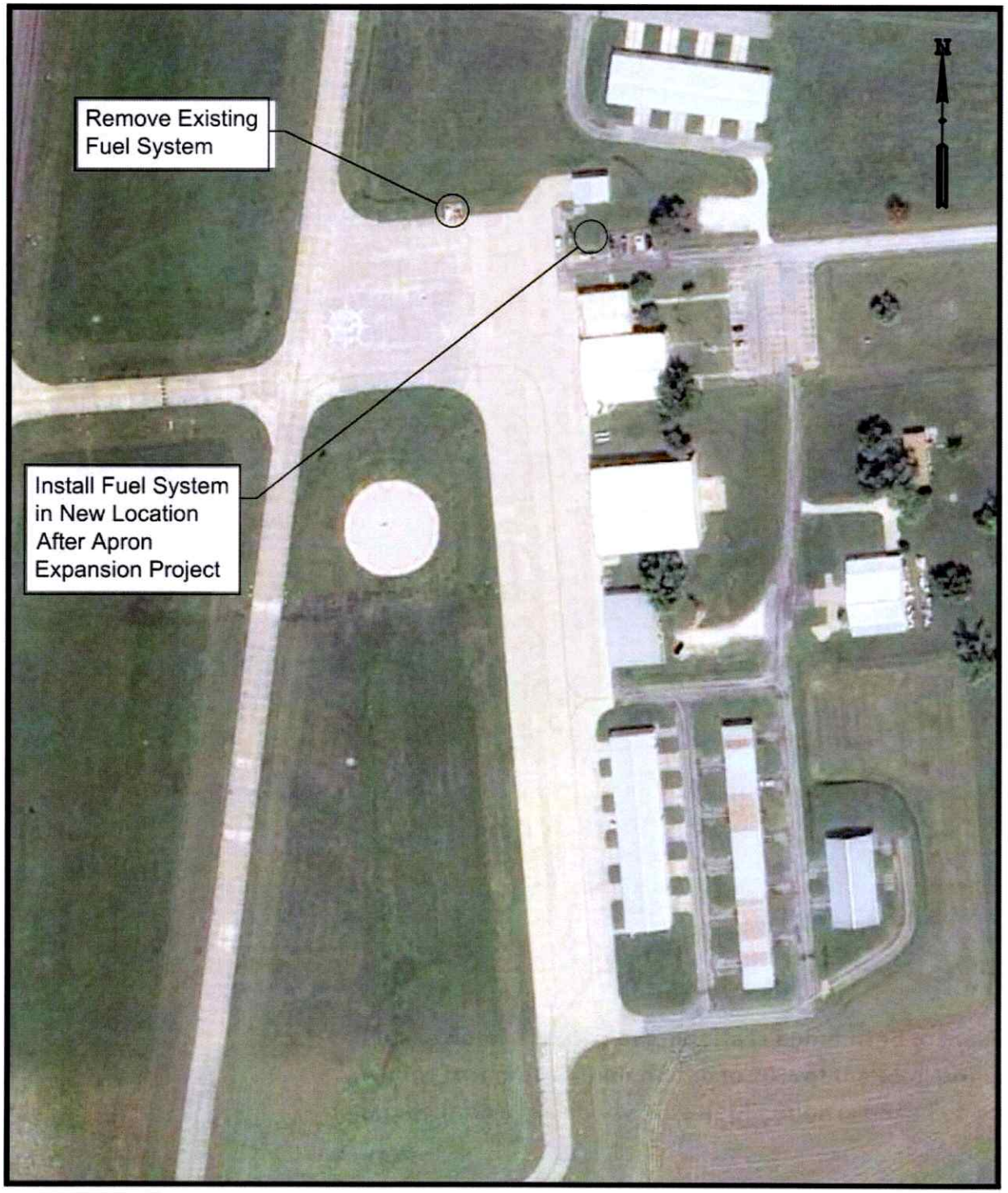
The Emporia Municipal Airport received a KAIP grant last year to expand the Apron. As part of the Apron expansion, the fuel systems located on the north side of the Apron (shown in the attached exhibit) need to not only be relocated, but they also need to be replaced. With the timing of the Apron Expansion, the City sees this as a great opportunity to replace the aging fuel system infrastructure when relocating it to the new location.

The MoGas above ground fuel tank, pump, and dispenser are over 35 years old. The tank is full of rust and corrosion and is beyond capability of repair. The age and defects of the tank present a significant liability to the City, lending to the high need to replace these systems. In addition, the fuel pump and dispenser for this system are no longer serviceable and the parts needed to repair the system are no longer available. Finally, the filter system in the dispenser does not meet the current standards.

The AvGas fuel pump and dispenser are over 30 years old and the airport acquired them as used products, originally. They too are no longer serviceable as parts are no longer available to fix them. In addition, the meter on this dispenser no longer works correctly.

This fuel infrastructure is extremely vital to the airport and City as it ensures 24 hour fuel sales when airport staff are not available to fuel aircraft on site. This new, reliable equipment will allow pilots to refuel their airplanes at any time of day. The City does not have the means to replace these systems themselves and would be greatly appreciative of any assistance KDOT Aviation can provide to relieve the cost burden of replacing the MoGas and AvGas fuel tanks/dispensing systems.

Please note: The City of Emporia is committed to making this project happen and is willing to increase their match to 20% of the total project cost to boost the application's feasibility. The application is based on an 80% KDOT / 20% City split.



Lochner

15717 College Boulevard | Lenexa, Kansas 66219
P 816.945.5840 | www.hwlochner.com

FUEL SYSTEM RELOCATION ASSISTANCE

DESIGNED BY	DRAWING NAME	PROJECT NO	SHEET
IJW	EMPORIA FY26 KAIP		1
CHECKED BY	SCALE	REVISION DATE	ISSUE DATE
	NOT TO SCALE		01/08/2025



Existing MoGas Dispenser



Existing MoGas Tank



Existing AvGas Dispenser

Proposed System Details

Section # 1: Summary Quotation & Photographs of Aviation Fuel Above Ground Pumping System



8,000 Gallon Tank with a Dispenser Style Fueling System



10k 200 GPM Avgas with Card Reader and Roll-Up Door



12k – Stainless Steel Enclosure Cabinet and Side Mount Platform-Ladder

Section # 1-A: Listing of Standard Equipment on a 22 GPM Avgas Overwing System

General Description	22 GPM AVGAS Pumping Skid
System Configuration:	The System is Designed to Fuel Avgas Fuel Directly in-to Plane at 22 GPM. *The System Requires a PTO Delivery (off-loading) into the Tank From the Transport Truck.*
Pumping System:	Wayne Dispenser with FE Petro 1-1/2 HP - **1 Ph** Explosion Proof Motor Submersible Pump, Mechanical Leak Detector, Meter, Two Stage Solenoid Valve, Pulser and Larger Numerical Display. *(pic 1)*
Tank Information:	2,000 Gallon Flameshield Double wall ***Internally Epoxy Coated Tank***. 1 – 30" Bolted Manway. Pressure/ Vacuum Vent and Primary and Secondary Emergency Vents. Floating Suction with Stainless Steel Cable and Anti-Siphon Valve Sump Water Removal System Including, Integral Welded Piping, Hand Operated Sampling Pump and Anti-Siphon Valve. Volumetric Gauge Read in Feet and Inches with High Level Alarm. Visually Inspected Interstitial Leak Gauge Mounted on Top of Tank.
Piping Configuration:	All Piping is Schedule 10 Stainless Steel.
Filtration:	Current Edition Filter with differential pressure gauge, filter element cartridge, Millipore test ports, and drain valve.
Loading Hose:	Electric Rewind Single Wrap Hose Reel with 1" x 50' of API 1529 Aviation Fueling Hose and an OPW295SA Overwing Fueling Nozzle.
Off-Loading:	5 Gallon top mounted spill container with High-Level Shut-Off Set at 95% of Tank Capacity 2" Camlock Adapter, Lockable Aluminum Dust Cap, Spring Rewind Grounding Reel with 100 Feet of Coated Stainless Steel Cable and Clamp.

GARSITE

Section # 2-A: Listing of Optional Equipment Available on a 22 GPM Overwing System				
Item	**Qty**	**General Description**	**Unit Price**	**Yes or No (Circle Y or N)**
		Pumping Skid Options		
A	*	**Fire Shutoff Valve:** with fusible link that closes when exposed to temperatures in excess of 165 degrees. ***Required to meet NFPA 407***	Included	Yes
B	*	**Fire Rated Ball Valves:** Stainless Steel API 607 "full port" fire-rated ball valves on the tank suction and fill lines	$ 2,091	Y or N
C		**Filter Vessel Sump Heater**: Prevents ice build-up in the filter vessel sump ***(Required to meet NFPA 407*** *-in locations that develop temperatures below freezing)*	Included	Yes
D		**Card Reader Set-Up:** Add pulsar and two-stage valve for credit card systems	Included	Yes
E		**QT Pod Model 4000 Card Reader System:** – Includes Start-up if performed at In-Service below and one year base subscription *(One hose controller, Ethernet connection, All weather cover, surge suppressor, solid state relay and Base 1 year subscription)*	$ 22,389	Y or N
F		**Start-up by a Garsite Trained Technician:** Have a trained technician at start-up *(additional time $1,000/day + expenses)*	Included (1 day)	Yes
	*	(Recommended Options For Your System)		

GARSITE

Section # 1: Summary Quotation & Photographs of Aviation Fuel Above Ground Pumping System



8,000 Gallon Tank with a Dispenser Style Fueling System



10k 200 GPM Avgas with Card Reader and Roll-Up Door



12k – Stainless Steel Enclosure Cabinet and Side Mount Platform-Ladder

Section # 1-A: Listing of Standard Equipment on a 22 GPM Mogas Overwing System

General Description	22 GPM Mogas Pumping Skid
System Configuration:	The System is Designed to Fuel Mogas Fuel at 22 GPM. *The System Requires a PTO Delivery (off-loading) into the Tank From the Transport Truck.*
Pumping System:	Wayne Dispenser with FE Petro 1-1/2 HP - **1 Ph** Explosion Proof Motor Submersible Pump, Mechanical Leak Detector, Meter, Two Stage Solenoid Valve, Pulser and Larger Numerical Display. *(pic 1)*
Tank Information:	550 Gallon Flameshield Double wall tank. Pressure/ Vacuum Vent and Primary and Secondary Emergency Vents. Suction Stub in tank. Water Removal System Including, Integral Welded Piping, Hand Operated Sampling Pump and Anti-Siphon Valve. Volumetric Gauge Read in Feet and Inches with High Level Alarm. Visually Inspected Interstitial Leak Gauge Mounted on Top of Tank.
Piping Configuration:	All Piping is Schedule 10 Stainless Steel.
Filtration:	Current Edition Filter with differential pressure gauge, filter element cartridge, Millipore test ports, and drain valve.
Loading Hose:	Electric Rewind Single Wrap Hose Reel with 1" x 50' of API 1529 Aviation Fueling Hose and an OPW295SA Overwing Fueling Nozzle.
Off-Loading:	5 Gallon top mounted spill container with High-Level Shut-Off Set at 95% of Tank Capacity 2" Camlock Adapter, Lockable Aluminum Dust Cap, Spring Rewind Grounding Reel with 100 Feet of Coated Stainless Steel Cable and Clamp.

GARSITE

Section # 2-A: Listing of Optional Equipment Available on a 22 GPM Overwing System				
Item	**Qty**	**General Description**	**Unit Price**	**Yes or No (Circle Y or N)**
		Pumping Skid Options		
G	*	**Fire Shutoff Valve:** with fusible link that closes when exposed to temperatures in excess of 165 degrees. ***Required to meet NFPA 407***	Included	Yes
H	*	**Fire Rated Ball Valves:** Stainless Steel API 607 "full port" fire-rated ball valves on the tank suction and fill lines	$ 2,091	Y or N
I		**Filter Vessel Sump Heater**: Prevents ice build-up in the filter vessel sump ***(Required to meet NFPA 407*** *-in locations that develop temperatures below freezing)*	Included	Yes
J		**Card Reader Set-Up:** Add pulsar and two-stage valve for credit card systems	Included	Yes
K		**Wayne Dispenser:** If you do not need the Wayne dispenser you can deduct:	- $ 13 ,134	Y or N
L		**Start-up by a Garsite Trained Technician:** Have a trained technician at start-up *(additional time $1,000/day + expenses)*	Included (1 day)	Yes
	*	(Recommended Options For Your System)		

Section # 3-A: Summary Price Breakdown – Total Price on Garsite Fueling Systems				
Item	**Qty**	**General Description**	**Unit Price**	***Options Pricing***
1	1	**Unit Price**: Garsite 22 GPM Avgas Overwing System	$ 144,190	
1	1	**Unit Price**: Garsite 22 GPM Mogas Overwing System	$ 115,969	
		ADD to System Pricing for Customer Chosen Options from #1-B		$
		UNIT PRICE, FOB KANSAS CITY, KS	**$**	$
Frt	1	**Estimated Freight**: FOB Origin to Emporia, KS- (pre-paid and added, off-loading by others)	$ 2,897	

GARSITE



EMP-Hosted Fly Kansas Tour



EMP-Hosted Fly Kansas Tour



EMP-Hosted Fly Kansas Tour

EXCERPT OF MINUTES
CONSENT AGENDA ITEM d.
KEMP Apron Rehabilitation & Upgrade & Relocate Self-Serve Fuel System
July 16, 2025

Commission Meeting 11:00 a.m. July 16, 2025

The Governing Body of the City of Emporia, Kansas, met in Regular Session, Wednesday, July 16, 2025, with Mayor Harter presiding and Commissioners Brinkman, Curtis, Sauder and Smith present. Also present were City Manager Cocking, City Clerk Sull and City Attorney Montgomery. Deputy City Manager Detter and Assistant City Manager Wash were absent.

Consent Agenda

It was moved by Commissioner Sauder, seconded by Commissioner Brinkman that the Consent Agenda listed below be ratified as a whole:

a. Approve minutes of the Regular Meeting held on July 2, 2025.

b. Resolution Number 3765 Declaring State of Local Disaster Emergency.

c. Resolution Number 3766 Authorizing the Drawdown of Anonymous Donation of $250,000.00 from Lake Kahola Fund for Skateboard Park.

d. **KDOT KAIP Grants for the South Apron Rehabilitation and to Upgrade and Relocate the Self-Serve Fuel System.**

e. Automated Surface Observing Systems Lease Agreement with the FAA.

f. Contract for Administrative Services for CDBG Commercial Rehab Project at 417 Commercial Street.

The vote follows: Commissioner Sauder, aye; Commissioner Brinkman, aye; Commissioner Curtis, aye; Commissioner Smith, aye; and Mayor Harter, aye.


AUTO FUEL

NO SMOKING

FLAMMABLE

1ST Fueling Syste

(888) 417-838

NO SMOKING

TO VIEW 100LL
GALLONS PUMPED
VIEW GALLON DISPLAY
ON BACK OF PUMP

FLAMMABLE

AVGAS 100LL

DANGER

DO NOT ENTER

AUTHORIZED PERSONNEL ONLY

FLAMMABLE

EMERGENCY
SHUT OFF

FIRE
EXTINGUISHER

No Smoking

RE
XTG.
CLEAR

91
UNLEADED

FLAMMABLE

AUTO
FUEL

Plot Style: ae.ctb
Last Saved By: iwright 2023/10/09
Drawing Name: I:\AVIGEN\AIRPORTS\KANSAS_Emporia (EMP)\ACIP DATA SHEETS\KAIP\FY2025\ACAD\EMP Apron KAIP.dwg Oct 09,2023 - 12:33pm

LEGEND

Existing Taxiway/Apron P.C.C. Pavement

Proposed New Apron P.C.C. Pavement (5,670 S.Y.)

N

40 0 40 80
Scale in Feet

Challenger 604 (2, Typ.)
ADG II, TDG 1B

Challenger 870
ADG II, TDG 2B

Cessna 172R Skyhawk
(3, Typ.) ADG I, TDG 1A

Cessna 421C
(3, Typ.) ADG I, TDG 2A

Aircraft Utilizing
Self-Serve Fuel
Hawker 700
ADG I, TDG 1B

Location of Proposed
Fuel Facility

Terminal Building

Runway 1-19
Parallel Taxiway

Runway 1-19

62' ADG II OFA
124' Wide

55' ADG II OFA
110' Wide

17.5'

39.5' ADG I
OFA 79' Wide

39.5'

T-OFA

W-OFA

This document is preliminary in nature and is not a final signed and sealed document.

LOCHNER
16105 W. 113th Street | Suite 107 | Lenexa, Kansas 66219
P 816.945.5840 | www.hwlochner.com

CITY OF EMPORIA, KANSAS

EMPORIA MUNICIPAL AIRPORT (EMP)
EMPORIA, KANSAS

PROJECT NO.	
DRAWN BY IJW	DATE
CHECKED BY MJJ	DATE
DESIGNED BY IJW	DATE
REVISIONS	DATE

EMP KAIP FY2025
PROPOSED APRON
LAYOUT

1

QUOTATION AND CONTRACT

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Meredith Storm
E-mail: stormmer@hoidale.com
Phone: 316-942-1361

No.: QT4858
Date: 5/15/2026

Proposal Submitted to:

City of Emporia Airport
522 Mechanic St
Emporia KS 66801-3950

Job Location:

1005 County Road 120
Emporia KS 66801

QUOTATION SUMMARY

	Amount
Equipment, See Equipment List	$86,872.67
Installation, See Scope of Work List	$26,013.00
Estimated Sales Tax	$0.00

Total
(Plus Tax and Freight) **$112,885.67**

PLEASE SHOW OUR QUOTE NO. ON YOUR P.O.
Payment terms and schedule:

PO or Signed Contract Required
25% Deposit Required
Major Equipment billed upon arrival at Hoidale Shop.
Progress billing during project.
Final invoice upon system start up.
Invoices Net 15

ALL PRICES LISTED ARE CASH PRICES. WE DO NOT ACCEPT CREDIT CARD PAYMENTS ON CONTRACTS.

We propose to furnish material and/or labor as listed above for the sum of, **$112,885.67**, including any applicable taxes. Prices are subject to change without prior notice and are subject to price in effect at time of delivery. Any alteration or deviation from the above specification involving extra cost will become an extra charge over and above this estimate. All agreements contingent upon strikes, accidents, or delays beyond our control will not be performed until an agreement is reached regarding the extra changes. This proposal is void 15 days from the above date.

NAME: Jared Sigler

TITLE: Vice President of Sales

SIGNATURE: 

CUSTOMER ACCEPTANCE

The prices, specifications, terms and conditions of this QUOTATION & CONTRACT are satisfactory and are hereby accepted. You are authorized to provide the equipment and/or do the work as specified. **Customer acknowledges and agrees to the payment terms listed above. Payment made later than the terms listed will incur late payment charges of 1-½% per month or 18% annum. Rock, water or other unforeseen underground obstructions to be at additional customer expense. Customer will be responsible for filling all underground storage tanks with product for ballast immediately upon setting tanks in the tank excavations. THE TERMS AND CONDITIONS SET OUT IN THE REMAINDER OF THIS PROPOSAL ARE A PART OF THIS CONTRACT AND HAVE THE SAME FORCE AND EFFECT AS IF SET ON ITS FACE. Buyer's initials Required.**

NAME: _____ SIGNATURE: _____

TITLE: _____ DATE: _____

QUOTATION AND CONTRACT

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Meredith Storm
E-mail: stormmer@hoidale.com
Phone: 316-942-1361

No.: QT4858
Date: 5/15/2026

EQUIPMENT LIST

Quantity	Item
1	**Equipment List** *2) Gasboy Series 9153G F AtlasX Mechanical Suction Pump, with pulse output* *2) Facet Aviation filter vessels with differential pressure gauge and follower needle* *2) 1" Hannay Electric Rewind Hose Reels, Drum Type* *2) 1" x 75' Aircraft Fuel Hoses* *2) OPW 295SA Aircraft Fueling Nozzles w/ Dust Cap* *1) Static Bonding reel* *Note: Upgrade to Single Wrap Hose Reels for $2,544.88 per reel, with a 10 week lead time*
1	**Above Ground Tank System** *(1) 1000 Gallon UL-142 Double Wall Tank for Premium Unleaded fuel* *(1) 2000 Gallon UL-142 Double Wall Tank for 100LL AvGas fuel. Both tanks internally lined for aviation fuels.* *Tanks to be dressed with Emergency & Working Vents, Decals, valves and fittings. Includes low point sampling pumps for each tank to be mounted on tank top.* *2)Clock Gauges w/ Overfill Alarms* *2)Interstitial visual leak indicator* *2) Dispenser Pedestals with anchor brackets* *2)Pressure Regulator Valve w/ Shear section* *2) 3.5 Gallon Tank top fill catch basin w/ lockable cover* *2) External Emergency Valves, ductile iron* *2) Stainless Steel Solenoid (Anti-Siphon) Valves* *2) Expansion Relief Valves* *Product line piping, sch 40 carbon steel* *Piping support items* *2) Stainless Flex Connectors for final connection between filters and reels*
1	**Scope of Work** *Scope of Work, see details on following page.*

Equipment Total **$86,872.67**

INITIALS OF BUYER _____

WARRANTY TERMS AND CONDITIONS

Standard Manufacturer Warranties apply.

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Meredith Storm
E-mail: stormmer@hoidale.com
Phone: 316-942-1361

No.: QT4858
Date: 5/15/2026

SCOPE OF WORK

By Hoidale Team

1. Contact Customer to schedule project during normal business hours, Monday–Friday 8am–5pm. No overtime is included in this scope of work.
2. Complete the Kansas State Fire Marshal's AST tank application and sign off on it as the installing contractor. A City representative still has to sign off, and City is responsible for any fees they'll charge to the City.
3. Install new Double Wall 1000 Gallon UL142 listed 91-Octane AST. Tank to be interanally lined, and slope 1 inch low at rear of the tank towards the hand pump.
4. Install new Double Wall 2000 Gallon UL142 listed 100LL AST. Tank to be internally lined, and slope 1 inch lower at rear of the tank towards hand pump.
5. Dress tanks with all placards and labels.
6. Install fill port buckets, hand pumps, vents, gauges, and piping on the tank.
7. Provide and install (2) two new Gasboy AtlasX Suction Pump and (2) two new pedestals.
8. Install new Facet VF-21 filter vessels for AvGas & MoGas with differential pressure gauges.
9. Install new hose reels adjacent pumps.
10. Calibrate new Suction Pumps to and program to (relocate existing) QT Pod M4000 Controller.
11. Verify operation for customer.
12. Clean-up work area of created debris, ensure all documentation is complete prior to leaving site.

By Customer

1. Permits from State, Local, EPA, other Authorities Having Jurisdiction.
2. Down time while work is being performed.
3. All concrete work, excavation, trenching and hard surface replacement.
4. Electrical work including all conduit, wire and communications for new system.
5. Fencing, lighting and traffic protection.
6. Removal and disposal of all existing fuel equipment.
7. QT Pod 4000 controller must be in good working condition.
8. Any additional work not specifically described in the Scope of Work lines #1 - #10 will require the use of a Written Change Order to be completed and signed by both parties prior to the start of additional work.

Note: Reels changed from prior quote; originally quoted as “Single Wrap” hose reels; the requested change to a 1" hose necessitated the change to a drum wrap Hannay V-6000 style.

Scope of Work Total **$26,013.00**

INITIALS OF BUYER _____

QUOTATION AND CONTRACT

Hoidale Co., Inc.
P B Hoidale Co Inc
3725 W Harry St
Wichita KS 67213

Sales Rep: Meredith Storm
E-mail: stormmer@hoidale.com
Phone: 316-942-1361

No.: QT4858
Date: 5/15/2026

ACCEPTANCE - This proposal, when accepted by the Buyer within the said period set out in this agreement, will constitute a bona fide contract between the Buyer and P. B. Hoidale Co., Inc., the Seller, subject to all terms and conditions to follow and to the approval of the Seller. It is expressly agreed that there are no promises, agreements or understandings, oral or written, not specified in this contract. No waiver, alteration or modification of the terms and conditions of this contract shall be binding unless in writing and signed by the Seller.
ACCEPTANCE BY MAIL - Acceptance by mail shall be effective as an acceptance only when actually received by the Seller.
FOB PLACE OF MANUFACTURE - Unless otherwise stated in this contract, prices are FOB place of manufacture. Unless otherwise stated, the freight rate in existence at the date of this contract shall apply, but any change in freight rate in effect on shipment date shall result in a corresponding change in price.
EXTRA CHARGES - The Buyer may order changes in the work, or the installation of additional equipment and the contract sum shall be increased accordingly**. ALL SUCH ORDERS AND INCREASES SHALL BE IN WRITING,** and the Buyer shall consent in writing to the extra charges before the Seller shall begin any changes or additional work.
RELATED WORK - Labor, materials and outside services for electrical, blacktop, water and sewer work, etc., are not included in contract unless specified. Anchors, foundations and cathodic protection are not included in this contract unless specified. Concrete slab must be protected from traffic - if concrete slab is placed and furnished under this contract, the Seller is not responsible for the slab if not protected from traffic by the Buyer for 14 days.
DELIVERY - Delivery promises are contingent upon fires, strikes, accidents, lockouts, work stoppages, war, riot, availability of materials, acts of God, governmental action or regulation, or from other causes beyond the Seller's control. The Seller shall have no liability for any delay, failure to deliver, loss or damage which might result there from. The Buyer shall make a storage area available to the Seller. Any necessary relocation of equipment or installation materials from this designated area will be at the Buyer's expense.
DELAYS - Due to the increasing cost of labor and materials, any delay of progress, not directly under the Seller's direct control and not due to causes not within the control of the parties, will result in an additional charge to the Buyer.
TERMS - Terms are net 10 days from date of invoice unless otherwise specified. Delivery to our warehouse for purposes of convenience or coordination shall be considered "Delivery" for billing purposes.
a) Progress payments may be required - The Seller may require progress payments, covering the materials and/or labor, based upon the percentage of the contract completed. The Buyer will be sent an invoice that must be paid as specified or with 10 days.
b) Failure to pay progress payments when due - In the event the Buyer fails to pay any progress payments within the terms specified, The Seller may, with written notice to the Buyer, suspend work. After 5 days, the Seller may terminate the contract or exercise any other rights it may have without incurring any liability whatsoever to the Buyer. Such rights include, but are not limited to, recovery from the Buyer payment for work executed and for any proven loss sustained upon any materials, equipment, tools, and construction equipment and machinery.
c) Interest - The Seller reserves the right to charge the Buyer 1-1/2% per month on past due balances. This represents an annual rate of 18%.
d) Attorney's fees payable - The Buyer agrees to pay the Seller reasonable attorney's fees and court costs if the account is sent to an attorney for collection.
GRANT OF SECURITY INTEREST - Buyer grants to Seller a purchase money security interest in all property sold to Buyer pursuant to this Contract to secure all indebtedness of Buyer to Seller under this Contract.
INSTALLATION - It is understood that the Buyer shall provide the Seller with full access to the job site and the installation location during the installation period, and the Seller shall not be held responsible for any delays caused by the Buyer's failure to so provide access. The Seller shall furnish the necessary materials and perform all work for the installation of said equipment. The Seller shall install the equipment at the location to be designated by the Buyer on the job site. The installation shall be performed by the Seller in the Seller's customary manner in accordance with its normal procedures. It is understood that the Buyer has submitted no specifications regarding the manner of the performance of the agreement, unless otherwise specifically stated in this contract.
a) Excavating - Excavation quotations are based on normal soil conditions. In the event any underground structures, cables, conduit, debris, rock, water, running sand, concrete foundations, poles, manholes, or similar non-visible obstructions or unforeseen underground conditions be encountered, removed or destroyed, and if additional work is necessary to either preserve or destroy these unforeseen obstacles and to complete the excavation, such work shall be the Buyer's expense. Mechanical compaction of backfill is not included in the contract unless specified. Finished grades are to be established and verified by the Buyer.
b) Floating Tank Clause - The Buyer will be responsible for filling all underground storage tanks with products for ballast immediately upon setting tanks in excavations. The Seller shall notify the Buyer when product will be needed. The Seller shall not be responsible for the contamination or loss of product used for ballast. In the event tank is not filled as requested, the Buyer accepts responsibility for equipment, labor and materials to reinstall floated tank. If product in not available, tanks shall be filled with water. There is an additional charge for the water and then removing the water when installation is complete.
PERMITS - Unless otherwise stated, no provision is made in the contract for special fees, permits, licenses, etc. If Seller is required to furnish same, such charges will be added to the contract price. The Buyer shall furnish all surveys necessary for proper installation. Easements for permanent structures or permanent changes in existing facilities shall be secured and paid for by the Buyer.
DEFAULT BY SELLER - If the Seller defaults, neglects or fails to perform any provision of the contract, the Buyer may, without prejudice to any other remedy it may have, after 30 days written notice to the Seller, make good such deficiencies and deduct the cost thereof from the payment then or thereafter due the Seller. The Buyer may finish the work specified in this contract by whatever method Buyer may deem expedient. If the unpaid balance of the contract exceeds the cost of finishing the work, such excess shall be paid to the Seller, but if such expense exceeds the unpaid balance, the Seller shall pay the difference to the Buyer in full satisfaction of all claims for liquidating damages. Seller assumes no responsibility for, nor shall it be obligated to pay, claims for consequential damages.
WARRANTY - THE FOLLOWING WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, WHETHER OF MERCHANTABILITY, FITNESS OF PURPOSE AND ANY AND ALL OTHER REPRESENTATIONS TO THE BUYER EXCEPT AS FOLLOWS: if the installation is supplied by the Seller, the Seller warrants the installation for a period of one year from date of completion. Seller warrants the installation to be free of defects in material and workmanship under normal use and service, the Seller's obligation under this warranty being limited to repair or replacement, as it may elect.
a) The Seller must be promptly notified of any circumstances involving warranty and must be permitted to perform corrective measures, utilizing the Seller's own personnel. The Seller will not accept any invoice or charges for any work performed during the warranty period by others.
b) Buyer acknowledges that Seller is not a manufacturer of the goods covered by this contract. Manufacturers warranties on said goods shall extend to Buyer as authorized by the manufacturers or as provided by law. Buyer expressly agrees and understands that Seller shall have no obligation or liability under such manufacturer's warranty or for failure of any manufacturer to honor the warranty. Except for the foregoing installation warranty, SELLER MAKES NO EXPRESSED WARRANTIES OF ANY KIND, EXCEPT AS TO BUYERS WHO **ARE INDIVIDUALS. SELLER MAKES NO IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**
LIMITATION OF LIABILITY - Buyer agrees that Seller and the original manufacturer of products sold by Seller to Buyer shall not be liable for any special, indirect, incidental, or consequential damages of any type, including, but not limited to, damages related to damage to the ground, ground water, underground or environment, loss of product, cleanup costs, loss of profit or sales, or any other expense resulting from the nonconforming or defective condition of any products or any system purchased by the Buyer. Seller shall also not be liable for interruption of business, downtime costs, increased operating costs, or claims of Buyer's customers for any of the foregoing types of damages.
INDEMNITY AGREEMENT - Buyer agrees to hold the Seller safe and harmless against all loss and from all liability, claims, demands or suits for (a) bodily injury and property damage arising out of the work undertaken by the Seller, its employees, agents or its subcontractors, and arising out of any other operation, no matter by whom, performed for and on behalf of the Buyer, whether or not due in whole or in part to conditions, acts or omissions done or permitted by Buyer or Seller, except for such liability as is covered by the Seller's Workman's Compensation Insurance and (b) alleged or actual infringement of any letters of patent, copyrights or trademarks, either domestic or foreign, arising from the manufacture and/or sale of goods herein in accordance with patterns, designs, specifications, drawings, directions or technical information of data furnished by the Buyer.
TITLE AND RISK OF LOSS - Full risk of loss (including transportation delays and losses) shall pass to the Buyer upon delivery of products/equipment to the FOB point. Title to and the right to possess each item of equipment are and shall remain vested in the Seller until the Buyer pays the entire purchase price. In the event the Buyer does not promptly pay the purchase price according to the terms hereof, or in the event the Buyer's credit or financial responsibility becomes impaired or unsatisfactory, as the Seller may determine or in the event the Buyer fails to perform any condition or obligation, the Seller may at its election, demand immediate payment in cash before making delivery, suspend delivery and terminate this contract, or mature the entire unpaid portion of the purchase price, in each event without notice and without any liability whatsoever to the Buyer. The Buyer's bankruptcy, receivership or failure to pay any amount when due shall, at the option of the Seller, mature the entire unpaid portion of the purchase price without notice and the Seller may declare this contract terminated, enter the premises, and retake possession of said property, whereupon all payments made by the Buyer will be forfeited as liquidated damages, rentals and costs.
TAXES - Taxes are not included in this contract. No Federal, State or Local taxes are included in this contract unless specifically so stated and will be extra, if applicable.
STATE LAW APPLIES - All of the provisions hereof and any resulting order are to be governed and construed according to the laws of the State of Kansas.
LIEN RIGHTS - To protect all parties, a mechanic's lien will be automatically filed where payment is not received according to the terms stated in the contract.
ERRORS - Stenographic, clerical and mathematical errors made by the Seller in quotation, acknowledgments or invoices are subject to correction. Claims for shortages, defective goods, errors and allowance must be made within 10 days from the date of invoice.
ASSIGNABILITY - This contract shall not be assigned by either of the parties hereto without the prior written consent of the other party.
RETURNED GOODS - No goods may be returned without Seller's written authorization. If such authorization is given, unless otherwise noted in the authorization, transportation charges must be prepaid by Buyer. Risk of loss for returned goods shall pass to Seller upon receipt of the goods by Seller. All goods authorized for return are subject to Seller's inspection and acceptance and to a restocking charge equal to the rate charged by the manufacturer to Seller, or at least fifteen percent. Merchandise must be returned within ten days of Buyer's receipt of written authorization and must be accompanied by a writing that identifies the invoice number and date.

INITIALS OF BUYER _____ 3QF0512

Wichita Branch
1355 South Young, Wichita, KS 67209
Phone: 316-942-4268 or 800-530-5402
Fax: 316-942-7732
wichita@dblchk.com

Attn: Julian
Emporia Airport
1005 Co Rd 120, Emporia, KS 66801

Date: 5/15/2026
Quote #: WM0514202657

Double Check Company, LLC presents the following proposal for your consideration:

Scope of Work

- Apply for permit with State Fire Marshal Office.
- Supply crane and labor to set 1 – 2,000 coated and 1 – 1,000 Gallon double wall tank on owner supplied concrete pad.
- Install all vents, fills and gauges in tank
- Set two suction pumps on pump pedestals with pressure regulating valves.
- Set owners existing QT fuel controller
- Run new 1 ½" black steel product pipe from tanks to pumps.
- Install new electric fuel reels.
- Start up, purge and calibrate new system.

- **By owner:**

- Provide tank pad and collision protection.
- Provide all electrical work for project including communication wiring.
- Existing QT fuel controller to be operational
- Any modifications to QT hardware / software
- Function testing equipment through QT hardware will require owner assistance
- All other not in scope of work

Wichita Branch
1355 South Young, Wichita, KS 67209
Phone: 316-942-4268 or 800-530-5402
Fax: 316-942-7732
wichita@dblchk.com

Attn: Julian
Emporia Airport
1005 Co Rd, Emporia, KS 66801

Date: 5/15/2026
Quote #: WM0514202657

QTY	Description	
1	2,000 Gallon Flame Shield Lined 65” x 13’	
1	1,000 Gallon Flame Shield 49” x 12’	
4	6" Emergency Vent	
2	2" Pressure Vacuum Vents	
2	Clock Gauge w/overfill alarm	
2	1 1/2" external fire valve	
2	5 Gallon Spill container 4" w/drain	
2	4" drop tube	
2	4" cap adapter	
2	4" cap	
2	Gasboy mechanical fleet suction pumps single hose w/ light + pulse output	
2	52A valve	
2	75' grounding reel	
2	1" x 75' electric rewind reel	
2	1" overwing fuel nozzle	
2	Fuel guard monitor cartridge	
2	Filter housing	
2	1" x 75' aviation hose	
2	Dispenser pedestals	
2	1 1/2" shear valve	
1	Misc 1 1/2" pipe and fittings, ect	
2	Tank decals misc	
2	Anti-Siphon valve	
	Equipment Total	**$75,873.00**
1	Crane	
1	Double Check Labor	
1	Milage and Per Diem	
	Installation Total =	**$33,026.00**
	Project Total =	**$108,899.00**

Enid
841 Commercial Circle
Enid, OK 73703
Phone: 580-237-5332
Fax: 580-237-2639
enid@dblchk.com

Hutchinson
130 East 10th Avenue
South Hutchinson, KS 67505
Phone: 620-669-9368
Fax: 620-669-9360
hutchinson@dblchk.com

Manhattan
5005 Murray Road
Manhattan, KS 66503
Phone: 785-776-3240
Fax: 785-776-3252
manhattan@dblchk.com

Wichita
1355 South Young
Wichita, KS 67209
Phone: 316-942-4268
Fax: 316-942-7732
wichita@dblchk.com

Wichita Branch
1355 South Young, Wichita, KS 67209
Phone: 316-942-4268 or 800-530-5402
Fax: 316-942-7732
wichita@dblchk.com

Emporia Airport **Quote #: WM0514202657**
1005 Co Rd, Emporia, KS 66801

Equipment & Labor

- **Equipment ---------- $75,873.00**
- **Labor, Trip Charge, Per Diem---------- $31,196.00**
- **Crane ---------- $1,820.00**
- **Total Price (less applicable tax & options) ---------- $108,889.00**

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Exclusions & Terms

The above price excludes the following:

- Pricing quoted is based on current discounts offered by "WEMAC, OPW, MORRISON BROS". Double Check Company, LLC reserves the right to withdraw this proposal if promotional pricing is terminated or substantially changes.
- This quote is only valid within 30-days of the quoted date.

A change order will be provided in the event that any work is required not listed in the scope of work outlined in this contract. Additional charges will incur as a result.

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Payment Terms

A 25% deposit of the total contract amount is required at time of order. Progress billings will be made as follows:

- √ 100% of the system equipment is to be paid upon receipt of the equipment in the Double Check Company, LLC warehouse.
- √ The remaining balance is due 10 days after fuel system completion.

Special order items will be subject to a restocking charge as dictated by the factory, plus any shipping and handling fees.
Double Check Company, LLC cannot be responsible for delays as a result of manufacturing or shipping related issues. With prevalent existing delays in all facets of the distribution system, we cannot guarantee receipt of products ordered, or installation dates as such. As always, we do our best to accommodate all customer needs.

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Wichita Branch
1355 South Young, Wichita, KS 67209
Phone: 316-942-4268 or 800-530-5402
Fax: 316-942-7732
wichita@dblchk.com

Attn: Julian
Emporia Airport
1005 Co Rd, Emporia, KS 66801

Date: 5/15/2026
Quote #: WM0514202657

This bid is subject to the following:

> "If any unforeseen foreign underground conditions are encountered such as rock, water, electrical lines, sewer lines, excessive cave-off, etc., there would be an additional charge for the extra labor, etc., incurred as a result thereof. "

This bid does not provide for testing, hauling or disposal of any contaminated soil or debris except as specified above.

We do not include applicable sales taxes, unless otherwise specified.

Quotation subject to our normal terms and conditions, unless otherwise specified, as set forth in attached statement and these terms will become a part of any order or contract those results from this quotation.

A 25% deposit of the total contract amount is required at time of order. Progress billings will be made as follows:

- √ 100% of the system equipment is to be paid upon receipt of the equipment in the Double Check Company, LLC warehouse.
- √ The remaining balance is due 10 days after fuel system completion.

Special order items will be subject to a restocking charge as dictated by the factory, plus any shipping and handling fees.
Double Check Company, LLC cannot be responsible for delays as a result of manufacturing or shipping related issues. With prevalent existing delays in all facets of the distribution system, we cannot guarantee receipt of products ordered, or installation dates as such. As always, we do our best to accommodate all customer needs.

Equipment leads times are not guaranteed by Double Check Company, LLC, estimates are provided by equipment manufactures.

Thank you for the opportunity to supply you with pricing for this project. If you have any questions at all please do not hesitate to contact me at any time.

Additional contact at the Kansas City office is Chris Farrell.

Thank you,

Submitted By: *Wade Martin*
(Salesperson's Name)

Accepted By: _____

Date _____

PO # if required _____

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Attn: Julian
Emporia Airport
1005 Co Rd, Emporia, KS 66801

Date: 5/15/2026
Quote #: WM0514202657

TERMS & CONDITIONS

The terms contained herein may not in any manner whatsoever be varied by purchaser's acceptance or purchase order. In the event of any inconsistency between the terms and scope hereof and purchasers' acceptance or purchase order, the terms and scope hereof shall control, and purchaser is deemed to have assented to the same in full.

- The pricing contained herein is for the equipment listed **only** and does **not** include installation or service **not** covered by the manufacturer's warranty **unless specified**. Applicable installation, operation, service, and/or maintenance manuals which are supplied by the manufacturer at **no additional charge** will be provided. Additional copies, **if required**, will be provided at the same cost as charged to Double Check Company, LLC. Any submittals required will be forwarded upon **receipt of purchase order** or letter of **intent to purchase** that equipment. Purchase orders may be contingent upon approval of submittals.
- Buyer understands that Double Check Company, LLC has quoted this equipment based **upon information provided by the buyer**. If the information is **incomplete** or **inaccurate**, Double Check Company, LLC shall **not** be responsible. The buyer accepts responsibility of determination of suitability of the equipment for the application.
- Unless otherwise stated, Double Check Company, LLC warrants that all equipment will be free of defects in materials and workmanship under normal use for the period stated by the manufacturer. In the case of defect or failure within the warranty period, Double Check Company, LLC. will replace or repair, **at its option**, upon return of the item in question to Double Check Company, LLC. Double Check Company, LLC will **not** accept any invoice or charges for work performed by others during the warranty period.
- Delivery promises are **contingent** upon weather, strikes, accidents, transportation and/or other factors **beyond the control** of Double Check Company, LLC. Double Check Company, LLC will endeavor to maintain quoted schedules, but does **not** guarantee to do so. Double Check Company, LLC shall **not** be liable for damages suffered by the customer by reason of **any** delay.
- Unless stated or agreed to in **advance**, all pricing contained herein is firm for a period of **thirty days** from the date of this quote. Pricing does **not** include applicable taxes. Acceptance of orders is **contingent** upon current credit approval. **Payment terms are net 10 days**. **A deposit of twenty-five percent (25%) of the contract amount** is due upon **acceptance** of order. Once work has commenced you will be invoiced based upon the attached payment schedule. For equipment, the balance will be invoiced upon **delivery**. If a bill is **not paid** by the thirtieth (30th) day past the invoice date, a one and one-half percent (1.5%) per month **finance charge** will be placed on your account.
- **No** material may be returned **without the written permission of Double Check Company, LLC.** If granted, permission will include shipping instructions, which must be followed. **All** returns are subject to a **restocking charge**.
- Proper decals and signage that must appear on fuel dispensing units for compliance with state and federal requirements must be obtained from the customers' fuel supplier.

If the quote includes installation, the following clauses apply:

- If any **unforeseen** foreign **underground objects** are encountered such as rock, water, electrical lines, sewer lines, excessive cave-off, or environmental pollution clean-up, etc., there will be an **additional** charge for the extra labor, etc., incurred as a result thereof.
- Any unplanned environmental work encountered will be addressed via a change order to customer.
- Installation has been quoted using **non-union labor**. If, during the course of the project, there is union intervention, all costs incurred will be billed to you at the same rates as charged to Double Check Company, LLC.
- **Any** alteration or deviation from equipment or services described herein involving extra costs will be executed **only** upon written orders and will become an **extra charge** over and above the bid amount or estimate.

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Advantages flow with GARSITE LLC
Aviation Refueling Equipment

539 South 10th Street
Kansas City, KS 66105
PH-(800) 467-5600
FX-(913) 342-0638
www.garsite.com

October 27, 2025

Ken Adams
City of Emporia
1005 Road 120
Emporia, KS 66801

RE: Quotation and Photographs of Garsite AST Systems for AVGAS Fueling System

Dear Jim:

Thank you for contacting Garsite regarding your requirements for Aviation Fuel Pumping Skid. We sincerely appreciate the opportunity you have given Garsite to provide pricing, and related information, on our AST Systems.

For your review, we have attached the following information:

1) **1-Page Summary Quotation and Photographs:** We have attached a 1-page summary quotation, along with a few photographs of our AST Pumping Skid configurations.

2) **1-Page Listing of Optional Equipment:** We have also included a 1-page listing of optional equipment available for our AST Pumping Skids.

When making your decision, please keep in mind that Garsite is the largest refueler manufacturer in North America and has been manufacturing AST's for over 25 years for customers throughout the world. Garsite has manufactured over 600 AST Systems and can meet any requirements your operations demand.

In addition to receiving the highest quality aviation AST systems, you will also receive world-renowned technical support combined with the industry's best warranty. We employ the best technicians in the industry to provide our customers with outstanding service.

Please review the attached quotation and let us know if you have any questions. Thank you again for contacting Garsite.

Sincerely,

Jim Stewart
Inside Sales Engineer

Continued…

Section # 1: Summary Quotation & Photographs of Aviation Fuel Above Ground Pumping System



8,000 Gallon Tank with a Dispenser Style Fueling System



10k 200 GPM Avgas with Card Reader and Roll-Up Door



12k – Stainless Steel Enclosure Cabinet and Side Mount Platform-Ladder

Section # 1-A: Listing of Standard Equipment on a 22 GPM Avgas Overwing System

General Description	22 GPM AVGAS Pumping Skid
System Configuration:	The System is Designed to Fuel Avgas Fuel Directly in-to Plane at 22 GPM. *The System is Top Fill and Requires a tanker with a pump to fill this tank from the top.*
Pumping System:	Gasboy Single Product Suction Pump **- 1 Ph** Explosion Proof Motor, Meter, Two Stage Solenoid Valve, Pulser and Larger Numerical Display. (*pic 1)*
Tank Information:	2,000 Gallon Flameshield Double wall ***Internally Epoxy Coated Tank***. 1 – 30" Bolted Manway. Pressure/ Vacuum Vent and Primary and Secondary Emergency Vents. Suction stub and Anti-Siphon Valve Sump Water Removal System Including, Integral Welded Piping, Hand Operated Sampling Pump and Anti-Siphon Valve. Volumetric Gauge Read in Feet and Inches with High Level Alarm. Visually Inspected Interstitial Leak Gauge Mounted on Top of Tank.
Piping Configuration:	All Piping is Schedule 10 Stainless Steel.
Filtration:	Current Edition Filter with differential pressure gauge, filter element cartridge, Millipore test ports, and drain valve.
Loading Hose:	Electric Rewind Single Wrap Hose Reel with 1" x 50' of API 1529 Aviation Fueling Hose and an OPW295SA Overwing Fueling Nozzle.
Off-Loading:	5 Gallon top mounted spill container with High-Level Shut-Off Set at 95% of Tank Capacity 2" Camlock Adapter, Lockable Aluminum Dust Cap, Spring Rewind Grounding Reel with 100 Feet of Coated Stainless Steel Cable and Clamp.

Section # 2-A: Listing of Optional Equipment Available on a 22 GPM Overwing System				
Item	**Qty**	**General Description**	**Unit Price**	**Yes or No (Circle Y or N)**
		Pumping Skid Options		
A	*	**Fire Shutoff Valve:** with fusible link that closes when exposed to temperatures in excess of 165 degrees. ***Required to meet NFPA 407***	Included	Yes
B	*	**Fire Rated Ball Valves:** Stainless Steel API 607 "full port" fire-rated ball valves on the tank suction and fill lines	$ 2,091	Y or N
C		**Filter Vessel Sump Heater**: Prevents ice build-up in the filter vessel sump *(**Required to meet NFPA 407** -in locations that develop temperatures below freezing)*	Included	Yes
D		**Card Reader Set-Up:** Add pulsar and two-stage valve for credit card systems	Included	Yes
E		**QT Pod Model 4000 Card Reader System:** – Includes Start-up if performed at In-Service below and one year base subscription *(One hose controller, Ethernet connection, All weather cover, surge suppressor, solid state relay and Base 1 year subscription)*	$ 22,389	Y or N
F		**Start-up by a Garsite Trained Technician:** Have a trained technician at start-up *(additional time $1,000/day + expenses)*	Included (1 day)	Yes
	*	(Recommended Options For Your System)		

Section # 1: Summary Quotation & Photographs of Aviation Fuel Above Ground Pumping System



8,000 Gallon Tank with a Dispenser Style Fueling System



10k 200 GPM Avgas with Card Reader and Roll-Up Door



12k – Stainless Steel Enclosure Cabinet and Side Mount Platform-Ladder

Section # 1-A: Listing of Standard Equipment on a 22 GPM Mogas Overwing System

General Description	22 GPM Mogas Pumping Skid
System Configuration:	The System is Designed to Fuel Mogas Fuel at 22 GPM. *The System is Top Fill and Requires a tanker with a pump to fill this tank from the top.*
Pumping System:	Unit is piped to allow the installation of a Customer Suppled Gasboy Single Product Suction Pump **- 1 Ph** Explosion Proof Motor, Meter, Two Stage Solenoid Valve, Pulser and Larger Numerical Display. (*pic 1)*
Tank Information:	1000 Gallon Flameshield Double wall tank. Pressure/ Vacuum Vent and Primary and Secondary Emergency Vents. Suction Stub in tank. Water Removal System Including, Integral Welded Piping, Hand Operated Sampling Pump and Anti-Siphon Valve. Volumetric Gauge Read in Feet and Inches with High Level Alarm. Visually Inspected Interstitial Leak Gauge Mounted on Top of Tank.
Piping Configuration:	All Piping is Schedule 10 Stainless Steel.
Filtration:	Current Edition Filter with differential pressure gauge, filter element cartridge, Millipore test ports, and drain valve.
Loading Hose:	Electric Rewind Single Wrap Hose Reel (Customer Supplied) with 1" x 50' of API 1529 Aviation Fueling Hose and an OPW295SA Overwing Fueling Nozzle.
Off-Loading:	5 Gallon top mounted spill container with High-Level Shut-Off Set at 95% of Tank Capacity 2" Camlock Adapter, Lockable Aluminum Dust Cap, Spring Rewind Grounding Reel with 100 Feet of Coated Stainless Steel Cable and Clamp.

Section # 2-A: Listing of Optional Equipment Available on a 22 GPM Overwing System

Item	Qty	General Description	Unit Price	Yes or No (Circle Y or N)
		Pumping Skid Options		
G	*	**Fire Shutoff Valve:** with fusible link that closes when exposed to temperatures in excess of 165 degrees. ***Required to meet NFPA 407***	Included	Yes
H	*	**Fire Rated Ball Valves:** Stainless Steel API 607 "full port" fire-rated ball valves on the tank suction and fill lines	$ 2,091	Y or N
I		**Filter Vessel Sump Heater**: Prevents ice build-up in the filter vessel sump *(**Required to meet NFPA 407** -in locations that develop temperatures below freezing)*	Included	Yes
J		**Card Reader Set-Up:** Add pulsar and two-stage valve for credit card systems	Included	Yes
K		**Start-up by a Garsite Trained Technician:** Have a trained technician at start-up *(additional time $1,000/day + expenses)*	Included (1 day)	Yes
	*	(Recommended Options For Your System)		

Section # 3-A: Summary Price Breakdown – Total Price on Garsite Fueling Systems

Item	Qty	General Description	Unit Price	*Options Pricing*
1	1	**Unit Price**: Garsite 22 GPM Avgas Overwing System	$ 112,465	
1	1	**Unit Price**: Garsite 22 GPM Mogas Overwing System	$ 89,505	
		ADD to System Pricing for Customer Chosen Options from #1-B		*$*
		UNIT PRICE, FOB KANSAS CITY, KS	**$**	*$*
Frt	1	**Estimated Freight**: FOB Origin to Emporia, KS- (pre-paid and added, off-loading by others)	$ 2,897	

Pricing and quote per Garsite Terms & Conditions

This quote is conditioned upon adherence to Garsite's standard terms and conditions of sale as attached hereto and the signature of an authorized representative of customer indicating acceptance of same.

2024 Pricing & Surcharges Based on current 2023-2024 Supply Chain Issues, Garsite reserves the right to increase sale agreement pricing based on any material increases that are recognized during the order and build process. The customer will be notified of any increase and will have the opportunity to cancel the order prior to the build beginning.

Deposit:	A signed Confirmation of Order and a deposit of 25% is required to secure your order. All order Confirmations subject to credit approval prior to acceptance.
Payment Terms:	The balance of payment is due upon completion of production.
Validity:	This quotation is valid for 30 days.
Delivery:	Approx. **26-28** weeks after receipt of signed Confirmation of Order and deposit. Allows 3 weeks for submittals and 1 week for approvals. Extending this timeframe could result in extending delivery leadtime.
Drawings:	Drawings will be furnished to the customer after receipt of the deposit.
Note:	Any additional expenses such as freight, site preparation, electrical contracting, crane rental, calibration of meters and permitting are the responsibility of the buyer. The buyer shall also be responsible for any applicable sales and use tax, gross receipts or any other taxes.
Proprietary:	All Garsite Progress LLC drawings are confidential and Garsite Progress LLC protects its intellectual property. Garsite Progress LLC does not waive its rights to patent its intellectual property or to protect any trade secrets.
Regulations:	Buyer acknowledges and agrees that prior authorization from the U.S. Government may be required for the sale, transfer, and export of the Equipment from the United States and any retransfer and re-export of the Equipment. Accordingly, this quote is non-binding and shall not be deemed final until Seller issues to Buyer a fully executed contract and/or sales order regarding this Equipment.

Buy American Preference established under 49 USC 50101:

Garsite will provide as much American-made product as reasonably available. Certain items, especially electrical items, cannot be verified as 100% American-made. Steel for piping and tanks will be American-sourced, but please be aware that satisfying the 100% Buy American Preference established under 49 USC 50101 is not possible for aviation fueling products. (This Quote does NOT include the above Buy American provisions, if required, the pricing for the system will change.)

Sincerely,

Jim Stewart
Project Sales Engineer

GENERAL TERMS AND CONDITIONS

1. ACCEPTANCE OF ORDERS. All orders are subject to acceptance in writing by an authorized representative of Garsite/Progress LLC ("Seller"). Orders are not accepted until accepted in writing by such authorized representative of Seller and until the down payment as requested by Seller is received in full by Seller. BUYER'S ORDER IS ACCEPTED ONLY ON THE TERMS AND CONDITIONS CONTAINED HEREIN, AND THE PROVISIONS OF ANY PURCHASE ORDER OR OTHER WRITING INCONSISTENT HEREWITH ARE REJECTED AND SHALL NOT CONSTITUTE A PART OF THE CONTRACT.

2. PRICE. Seller and Buyer agree that the price to be paid by Buyer for the equipment described on the order attached hereto (hereinafter referred to as the "Equipment") may be adjusted for cost increases experienced by Seller and agreed to by Buyer, which may increase the total price from that stated on the front hereof. The price is also subject to adjustment any change made by Buyer and approved by Seller in any of the specifications or other terms of this contract. Buyer acknowledges that a change order resulting in additional engineering time may impact the price and delivery time. All prices listed are in United States dollars.

3. DEPOSIT. Unless otherwise specified by Seller, Buyer shall place an agreed upon, Good-faith, non-refundable deposit prior to the order being placed. This Good-faith deposit will be written within a confirmation of order that will be signed by both the Buyer and Seller. If Seller is affected by a Force Majeure event as defined in section 13, then Seller will refund the deposit, less any expenses incurred by Seller.

4. TAXES, FEES AND CHARGES. The purchase price for Equipment shall be: (a) F.O.B. Garsite's facility in Kansas City, KS or such other shipping point as Seller shall designate ("shipping point"); (b) exclusive of applicable federal, state and local taxes (including sales and use taxes), excises, duties and import fees ("Taxes"), which Buyer shall pay or reimburse to Seller; (c) if the Equipment is to be made exempt from Taxes, Buyer agrees to provide Seller with such documentation as is required under relevant tax statutes, regulations, and other published authorities to substantiate the tax exempt nature of the purchase before Seller delivers sales invoices to the Buyer which omit the Taxes. Buyer further agrees that such documents will be prepared and executed in accordance with the requirements of the taxing jurisdictions which provide for exemptions from the Taxes and that Seller may rely on the Buyer's representations made therein as the basis for omitting billing of the Taxes; and (d) exclusive of freight and delivery charges, licensing expenses and insurance, all of which Buyer shall pay.

5. PAYMENT. Payment terms are as specified on the proposal attached hereto. Unless otherwise specified, payment is due on the Completion Date of each unit. All past due amounts shall bear interest from and after the due date thereof at the rate of twelve percent (12%) per annum. In addition, payments received more than three (3) days after the due date shall be subject to a late charge of $10.00 for each day that such payment remains unpaid. All payments shall be made without deduction or right of setoff for any reason. Buyer shall pay all reasonable costs, attorneys' fees and expenses incurred by the Seller in pursuing collection of any past due amount or in enforcing any provision of this contract. An irrevocable letter of credit, if required, must be drawn on a US bank reasonably acceptable to Seller.

6. COMPLETION. The "Completion Date" is the date when the Equipment is ready for use by Buyer, whether or not Buyer takes possession of the Equipment. The Completion Date specified on the order attached hereto is approximate. The Completion Date is subject to adjustment by Seller for any change made by Buyer and approved by Seller. Buyer acknowledges that a change order or failure to provide timely any Buyer-supplied components may impact the Completion Date.

7. BUYER SUPPLIED ITEMS. If Buyer is to supply components or materials, to include but not limited to chassis, meters, controls/valves, and decals: (a) Buyer shall provide supplier profile/identification to Seller at time of order acceptance; and (b) Buyer shall ensure supplier complies with Garsite's Customer Supplied Material Standard Requirements and shall ensure that such components or materials are received by Seller no later than ten (10) days prior to production date. If Buyer does not timely supply such items, Seller may, without recourse and at its sole discretion, cancel or reschedule production, incorporate substitute materials or refuse to incorporate materials, to include manufacturing trailers without decals. Buyer agrees to be financially responsible for any and all incidental and consequential costs associated with the late supply and failure of buyer-supplied components and materials.

8. SHIPMENT; RISK OF LOSS; TITLE. See language from PAYMENT terms. The purchase price shall be FOB Seller's facility for domestic orders and FCA Seller's facility for international orders, unless otherwise specified by Seller in writing. Unless otherwise specified by Buyer, Seller shall place the Equipment in the possession of such a carrier of Seller's choice and make such a contract for its transportation as may be reasonable; having regard for the nature of the Equipment and good commercial standards, unless the equipment sold is FOB Buyer's location. Buyer shall bear all expenses paid or incurred by Seller in delivering the Equipment. For domestic shipments, risk of loss or damage (including damage resulting from weather or other acts of God) of the Equipment shall pass to Buyer at the time it is tendered for shipment. For international shipments managed by Seller risk of loss transfers at the designated port. Titles and Manufacturing Statement of Origins (MSO's) to the Equipment shall remain with Seller until full payment is received by Seller, including any late fees or interest. After thirty (30) days, Buyer shall pay a storage fee of twenty-five dollars ($25.00) per day per piece of Equipment with Seller reserving

the right to transport and deliver the goods to Buyer solely at the Buyer's expense, to include a one hundred dollar ($100.00) transportation arrangement fee.

9. INSPECTION UPON DELIVERY. Buyer shall be responsible for thoroughly inspecting the Equipment upon receipt and waives any right to object to any defect or damage that would otherwise have been discoverable during a thorough inspection at such time if Buyer does not inform Seller in writing regarding such defect or damage within ten (10) days after initial receipt of the Equipment and prior to use of the Equipment.

10. LIMITED WARRANTY, DISCLAIMERS, AND LIMITATION OF LIABILITY.

A. Seller warrants the Equipment manufactured by it to be free from defects in material and workmanship. Any refurbished Equipment shall conform to Pressure Vessel Code and US Department of Transportation Regulations, if applicable. For a period of one (1) year following the receipt of the Equipment or sixteen (16) months following the Completion Date, whichever is earlier (the "Warranty Period"), Seller, at its option, shall correct by repair or replacement any defect in material or workmanship in any part of a product manufactured by it, subject to the following conditions: (a) Promptly upon discovery, written notice of any such claimed defect must be given to Seller during the Warranty Period; (b) Seller shall have the right to inspect the claimed defective Equipment at such time and place as it reasonably requests; (c) If the Seller requests, the Equipment must be made available for repair within fifteen (15) days after Seller notifies Buyer of the repair procedure, but shall not be returned before such notification is given; (d) Unauthorized repairs shall void this warranty; (e) This warranty does not apply to parts requiring replacement because of natural wear and tear, or to products, accessories, parts or attachments which were not manufactured by Seller - Seller receives warranties on certain components purchased by it and passes through such warranties to Buyer, and Seller's obligation with respect to such components shall be limited to the extent of the warranties, if any, given and honored by its suppliers; (f) This warranty shall not apply if parts and/or labor are required due to accident, abuse or improper or neglected maintenance; (g) When alterations are made or parts or attachments are installed by Buyer or for him by others, this warranty shall be void and Seller shall not be responsible for such alterations or installations, or for the operation of the Equipment thereafter; (h) This warranty shall be void when Equipment is subjected to weight loads or pressures, is used on terrain for which it was not designed, or are used to contain, or is cleaned with, materials having corrosive, temperature or other characteristics for which the Equipment was not designed; (i) Seller shall not be obligated to furnish "loaners" or any compensation for rented, loaned or borrowed equipment while repair is being made under this warranty; (j) All repairs under this warranty shall be made at a mutually agreed-upon location, and Buyer must bear the risk and expense of transporting the Equipment to Seller's plant or such other designated place; (k) For warranty beyond (1) year, see the specific warranty certificates supplied with the Equipment; and (l) This warranty applies only to the original purchaser from Seller.

B. The description on the front hereof does not create any warranty, express or implied. Seller may substitute any comparable component in the Equipment, and Equipment with such substituted components shall be considered in conformance with Seller's obligations under this contract.

C. THE FOREGOING WARRANTY IS IN LIEU OF ANY OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND IS IN LIEU OF ANY AND ALL OTHER OBLIGATIONS OR LIABILITY ON SELLER'S PART.

11. PATENT INDEMNITY.

A. In the event the Equipment furnished hereunder is claimed to infringe any United States patent issued at the time of delivery, Seller agrees, at its option: (1) to procure for Buyer the right to use the Equipment, or (2) to modify or replace the Equipment so as to avoid infringement, or (3) to accept redelivery of the Equipment and reimburse Buyer for the purchase price and any reasonable transportation expenses incurred by Buyer. Should any litigation be instituted against Buyer based on a claim that the Equipment in the condition received from Seller infringes any such United States patent, Seller will undertake the defense thereof on Buyer's behalf and pay any damages and costs awarded therein against Buyer, provided Seller is given timely written notice and is furnished with copies of all demands, process and pleadings; and provided Buyer cooperates fully in giving Seller authority, information and assistance at Seller's expense for such defense, as well as control over the defense and any negotiations with regard to settlement.

B. THE FOREGOING REPRESENTS SELLER'S ENTIRE AND EXCLUSIVE OBLIGATION WITH RESPECT TO ANY CHARGE OF PATENT INFRINGEMENT AND IS IN LIEU OF ANY STATUTORY WARRANTY RELATING TO INFRINGEMENT. SELLER SHALL HAVE NO RESPONSIBILITY INSOFAR AS THE EQUIPMENT IS MODIFIED BY BUYER OR IS MADE OR MODIFIED BY SELLER IN ACCORDANCE WITH BUYER'S ORDER, AND BUYER SHALL WHOLLY INDEMNIFY SELLER FOR ALL DAMAGES, COSTS OR EXPENSES, INCLUDING ATTORNEY'S FEES, PAID OR INCURRED BY SELLER IN CONNECTION WITH ANY CLAIM OF INFRINGEMENT OF A PATENT, COPYRIGHT OR TRADEMARK, TRADE SECRET, OR OTHER PROPRIETARY RIGHT, WHICH ARISES OUT OF SELLER'S COMPLIANCE WITH BUYER'S SPECIFICATIONS OR ANY MODIFICATION BY BUYER. SELLER SHALL ALSO HAVE NO RESPONSIBILITY WITH REGARD TO ANY SETTLEMENT, ADMISSION OR PROMISE MADE BY BUYER WITHOUT SELLER'S PRIOR WRITTEN CONSENT, NOR SHALL SELLER BE LIABLE FOR ANY INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE

WHATSOEVER, INCLUDING LOSS PROFITS, CLAIMED TO HAVE BEEN SUSTAINED BY BUYER OR ANY USER OF THE EQUIPMENT ARISING OUT OF ANY CLAIM OR INFRINGEMENT.

C. Seller may be entitled to indemnity from certain of its suppliers, and the rights and options vested in Seller shall extend to such suppliers and may be exercised by them.

12. NO CONSEQUENTIAL OR OTHER DAMAGES. UNDER NO CIRCUMSTANCES WILL SELLER BE LIABLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES, OR FOR ANY OTHER LOSS, DAMAGE OR EXPENSE OF ANY KIND, INCLUDING, BUT NOT LIMITED TO PERSONAL INJURY, LABOR COSTS OR LOSS OF PROFITS, ARISING IN CONNECTION WITH THIS CONTRACT OR WITH THE USE OF OR INABILITY TO USE THE EQUIPMENT SOLD HEREUNDER.

13. FORCE MAJEURE; EXCUSABLE DELAY. Seller shall not be liable for loss, damage, delay or failure of delivery resulting from causes or conditions beyond Seller's control, including but not limited to accidents, breakdowns, strikes, work slowdowns, sabotage, riots, insurrection, war, disease, delays, interruptions in or failure of sources to supply materials and equipment, labor and transportation, any act of government, acts of God or public enemy, or other causes and conditions, whether or not voluntarily assumed.

14. COMPLIANCE WITH LAWS. Buyer shall be responsible for and compliance with all local, state, federal or international laws, rules or regulations in connection with the Equipment, and shall indemnify Seller from any failure to comply with any such laws, rules or regulations.

15. TRADEMARKS. Buyer warrants that any trademark Buyer requests Seller to affix to the Equipment is owned or authorized for use by Buyer.

16. CANCELLATION, MODIFICATION, SUSPENSION. Any proposed cancellation, modification, suspension, or delay in shipment by Buyer of any order or part thereof will not be accepted unless Buyer agrees to fully reimburse Seller all direct costs incurred, plus normal indirect and overhead charges, and a normal profit. No change proposed by Buyer in any specifications, terms or conditions shall be valid or binding upon Seller unless approved in writing by Seller. Seller shall have the right to cancel any accepted order without liability to Buyer if Buyer shall cease to exist, become insolvent or the subject of bankruptcy proceedings or shall commit a breach in the performance of any of its obligations hereunder.

17. ENTIRE AGREEMENT. Buyer's purchase order number, if any, shall be used solely for accounting purposes. This writing is intended by the parties to be a final expression of their agreement and is intended also as a complete and exclusive statement of the terms and conditions thereof.

18. NOTICE. Any notice shall be considered given when deposited in the United States mail, postage prepaid, addressed to the other party at the address set forth in the order.

19. WAIVER. No claim or right arising out of a breach of this contract can be discharged in whole or part by a waiver or renunciation of the claim or right unless the waiver or renunciation is supported by consideration and is in writing signed by the aggrieved party.

20. SEVERABILITY. If any provision, clause or part, or the application thereof under certain circumstances is held invalid, the remainder of this contract or the application of such provision, clause or part under other circumstances shall not be affected thereby.

21. SET OFF. Seller may set off any amount due from Buyer hereunder against any amount which may be due to Buyer whether or not under this contract.

22. ASSIGNMENT. Buyer shall not assign its rights under this contract or any interest therein without Seller's prior written consent. Seller shall have the right to assign its rights under this contract to any successor in interest.

23. CONTROLLING LAW; VENUE. This transaction shall be governed by, and this agreement shall be construed and enforced in accordance with the laws of the State of Kansas, excluding its conflicts of law provisions. Any disputes arising hereunder or relating to the Equipment shall be venued and brought in Circuit Court in Kansas City, KS. Each party consents to this venue and waives any objections or defenses to same.

24. SECURITY INTEREST. If financing is involved or under other circumstances if Seller so chooses, Buyer agrees to execute such further documents as Seller requests to reflect Buyer's obligation to pay the deferred portion of the price and perfect a security interest in the Equipment and/or other collateral as security for payment thereof. The Equipment shall at all times be considered personal property and shall not be deemed a fixture or a part of or an appurtenance to any building real estate or vehicle, even though attached thereto. Damage to or loss or destruction of the Equipment shall not release Buyer from its payment obligation.

25. TRADE-IN. If a trade-in is involved, Buyer shall be responsible for maintaining the equipment to be traded in the same condition as when inspected by Seller in determining the trade-in allowance. The trade-in allowance shall be adjusted, or eliminated, for any subsequent change in condition of the equipment to be traded.

26. EXPORT ADMINISTRATION REGULATIONS. Each Party acknowledges and agrees certain information and/or equipment and/or permitted users and/or destinations can be subject to U.S. export control laws and regulations under 22 C.F.R. Section 120 et seq. of the International Traffic in Arms Regulations ("ITAR"), 15 C.F.R. Section 730 et seq. of the Export Administration Regulations ("EAR"), and the economic and trade sanctions administered by the United States Treasury Office of Foreign Assets Control under 31 C.F.R. Section 501 et seq. ("OFAC"), and by entering into this Agreement, the Parties agree that they will not violate any laws and/or regulations under ITAR, EAR, and OFAC, and that they will not without limitation, disclose, transfer, or export information and/or equipment identified as being subject to ITAR and EAR to third parties,

including foreign persons or entities whether or not related to or affiliated with such party, and/or subcontract out any work and/or orders arising from this Agreement without first receiving express written consent from the disclosing party and as required by contract or by law, each Party may need to register with the Directorate of Defense Trade Controls. If either Party does not comply with its obligations under this paragraph or any terms specified in this Agreement such non-complying Party will indemnify, hold harmless, and defend the other party as to any violations that the non-complying party may cause under ITAR, EAR, or OFAC, including but not limited to the payment of civil and criminal penalties, all costs and expenses and attorney's fees. Buyer further acknowledges and agrees that prior authorization from the U.S. Government may be required for the sale, transfer, and export of any equipment from the United States and any retransfer and reexport of equipment. Accordingly, Buyer acknowledges and agrees that this sale is contingent upon the U.S Government issuing any required authorizations. Neither party shall be liable to the other for any delay or failure to perform caused by the delay or denial of the U.S. Government to issue any required export, reexport or retransfer authorization for equipment.

Acceptance:_____ _____
Signature

Title:	Solid Waste Utility Master Plan Task Agreement
Agenda Date:	June 3, 2026
Presented By:	Brian Silcott, Director of Utilities & Public Works

Background:

The City of Emporia Solid Waste Utility continues to face significant operational, financial, capital, and strategic challenges affecting the long-term sustainability of the utility system. Over recent years, the utility has experienced increasing labor costs, equipment and fleet replacement needs, operational pressures associated with staffing, absenteeism, and safety considerations, as well as rising contractual and disposal costs. These challenges occur alongside the need to evaluate future collection models, automation opportunities, capital investment priorities, and procurement strategies.

To address these issues, the City published a Request for Proposals (RFP) / Statement of Qualifications (SOQ) on February 9, 2026, with submittals due March 9, 2026. The solicitation sought a consultant to complete a combined single integrated engagement listed below:

- Solid Waste Utility Master Plan
- Cost of Service / Rate Study
- Operational Assessment
- Capital Improvement Plan (CIP)
- Procurement and Business Strategy

The intended purpose of the initiative is to develop a comprehensive, enterprise-level roadmap that will:

- Define the City's future solid waste service model;
- Establish long-term financial and rate sustainability;
- Guide capital investment and fleet modernization;
- Evaluate automation and workforce implications; and
- Position the City for future procurement of hauling, processing, and disposal services.

Two proposals were received and evaluated through the City's qualifications-based review process. Following staff evaluation and comparative analysis of the submittals, Burns & McDonnell Engineering Company, Inc. emerged as the recommended consultant.

During the May 6, 2026, City Commission Study Session, the Commission received a report regarding the solicitation process, consultant evaluations, and staff recommendation to consider the Burns & McDonnell proposal for the project and to return with a task agreement at the June 3rd meeting.

The proposed action authorizes Task Order No. 03-Revised for implementation of the Solid Waste Utility Master Plan I the amount of $108,500. Staff recommends approval of Task Order No. 03-Revised under the existing Professional Services Agreement between the City of Emporia and Burns & McDonnell Engineering Company, Inc., authorizing completion of the Solid Waste Utility Master Plan in the amount of $105,800 and authorizing the appropriate City official to execute the Task Order and associated project documents.

Discussion:

The Task Order establishes a lump-sum project cost of $105,800 and incorporates the City's adopted mandatory contractual provisions, and utilizes the existing September 27, 2024, agreement between the City and Burns & McDonnell. The project timeline is approximately four months following Notice to Proceed and includes project management, technical analysis, stakeholder coordination, and reporting deliverables. The proposed scope is organized into four primary task areas.

Task 1 Project Management & Communications

Task 1 establishes the overall project framework, including governance, communication protocols, coordination procedures, and stakeholder engagement. Key activities include issuing and reviewing the initial data request, conducting a project kickoff meeting, facilitating Project Task Force participation, and holding regular progress meetings to ensure alignment. The consultant will also manage meeting documentation and communications, utilizing a collaborative data-sharing platform and structured engagement approach to support efficient coordination, staff participation, and effective project oversight.

Task 2 Cost of Service & Rate Analysis

Task 2 establishes the financial foundation of the utility through comprehensive analysis and modeling. It includes developing a current cost-of-service model, conducting a revenue requirement analysis, and preparing a 10-year financial forecast that incorporates billing and revenue projections. The work will also evaluate existing cost allocations, assess rate sufficiency, and identify potential future rate design adjustments. The resulting financial model will enable the City to analyze various operational scenarios, plan for capital investments, manage reserves, and ensure long-term financial sustainability.

Task 3 Operations, CIP, and Procurement Strategy

Task 3 evaluates the City's solid waste system across operational, capital, and strategic dimensions to support informed decision-making. It includes a comprehensive review of residential and commercial collection services, focusing on route efficiency, fleet and equipment condition, staffing, maintenance practices, and the use of technology and safety protocols. The task also assesses recycling programs, including residential performance, commercial feasibility, diversion opportunities, and associated costs.

In addition, the transfer station will be evaluated for operational performance, traffic flow, safety, and alignment with industry best practices, along with identification of improvement opportunities. A ten-year Capital Improvement Plan will be developed, incorporating fleet replacement strategies, funding approaches, and scenario-based capital planning. Finally, the task will examine business strategy and procurement options, including public versus private service delivery, outsourcing considerations, and future hauling, disposal, and facility procurement needs.

Together, these efforts provide a strategic framework to guide City policy decisions related to service delivery, capital investment, and long-term utility operations.

Task 4 Reporting & Presentations

This task focuses on documenting and communicating project findings and recommendations. The consultant will prepare draft deliverables for staff review, incorporate feedback, and develop a comprehensive final report. Supporting materials, including presentation content and governing body briefings, will also be provided. The completed Solid Waste Master Plan will serve as the City's

strategic roadmap, guiding future planning, policy decisions, and long-term solid waste utility management.

Value of the Master Plan

Staff believe this effort is a comprehensive enterprise planning initiative that will guide the utility's long-term policy, financial, and operational direction. The Master Plan is expected to provide actionable strategic guidance, including performance benchmarking, financial and rate planning tools, and prioritized capital investment strategies. It will also support evaluation of workforce needs and automation opportunities, enhance future procurement readiness, and serve as a critical decision-support resource for both governing body members and City leadership.

Financial Considerations:

There is existing budget authority, expenditure authority, and adequate fund balance to encumber and expense funds for this item. The proposed project will be completed for a lump sum cost of $105,800, with expenses distributed across project management, financial analysis, operational and procurement evaluation, and final reporting. Funding for the project is included in the adopted 2026 Solid Waste Fund budget (*line item 5034004-505505*), providing sufficient expenditure authority.

Other Considerations:

Legal Considerations: The document has been reviewed by the City Attorney who has approved as to form. The consultant selection was conducted through a qualifications-based procurement process consistent with accepted professional services practices.

The proposed services will be delivered under the existing Engineer-Owner Agreement between the City and Burns & McDonnell, implemented through Task Order No. 03. This Task Order defines the scope of services, key deliverables, project schedule, compensation, and overall contract administration framework, while incorporating the City's required contractual provisions. The consultant's proposal also includes standard professional services terms, including limitation of liability and risk allocation provisions, which should be reviewed for alignment with the City's established contract standards.

Recommended Action:

Authorize the execution of Task Order No. 03 with Burns & McDonnell Engineering Company, Inc. in the amount of $105,800 for completion of the Solid Waste Utility Master Plan to provide the City with a comprehensive planning initiative intended to evaluate operations, finances, rates, capital planning, workforce considerations, automation opportunities, and future procurement strategies in support of long-term utility sustainability.

Attachments:

A. Task Order #03
B. Burns & McDonnell Proposed Scope of Services

TASK ORDER #3 FOR
ENGINEER-OWNER AGREEMENT

Solid Waste Master Plan

This Task Order #3 is entered into and authorized by Owner this day of , 2026, by and between City of Emporia, Kansas (hereinafter called OWNER) and Burns & McDonnell Engineering Company, Inc. (hereinafter called ENGINEER).

The parties agree that the ENGINEER shall perform the following Services in accordance with the terms of the Engineer-Owner Agreement dated September 27, 2024 and in accordance with the terms of Exhibit A, Contract Provisions:

1. Scope of Services:
Solid Waste Master Plan as described in attached Exhibit B.

2. Compensation:
The basis of compensation for the above Services shall be:

□ Lump Sum Fee of One Hundred Five Thousand, Eight Hundred Dollars ($105,800.00)

3. Other Terms:
(describe below)

A. The terms of this Task Order supersede any contrary terms of the Engineer-Owner Agreement.

IN WITNESS WHEREOF, the parties have made and executed this TASK ORDER as of the day and year first above written.

OWNER:	**ENGINEER: Burns & McDonnell Engineering Company, Inc.**
By: _____	By: _____
Name: _____	Name: _____
Title: _____	Title: _____

Exhibit A
CITY OF EMPORIA, KANSAS,
MANDATORY CONTRACTUAL PROVISIONS ATTACHMENT

Important: This form contains mandatory contract provisions for the City of Emporia, Kansas (hereinafter "the City") and must be attached to or incorporated in all copies of any contractual agreement. If it is attached to the vendor/contractor's standard contract form, then that form must be altered to contain the following provision:

The provisions found in City of Emporia, Kansas, Contractual Provisions Attachment which is attached hereto, are hereby incorporated in this contract and made a part thereof.

The parties agree that the following provisions are hereby incorporated into the contract to which attached and made a part thereof, said contract being the ____ day of _____, 20____.

1. Controlling Provisions. It is expressly agreed that the terms of this Contractual Provisions Attachment prevail and control over the terms of any other conflicting provision in any other document relating to the Agreement in which this attachment is incorporated.

2. Representative's Authority to Contract. By signing this Agreement, the representative of the Contractor thereby represents that such person is duly authorized by the Contractor to execute this Agreement on behalf of the Contractor and that the Contractor agrees to be bound by the provisions thereof.

3. Governing Law and Venue. This Agreement is subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this contract shall reside only in courts located in the State of Kansas.

4. Arbitration, Damages, Jury Trial and Warranties. The Contractor and the City shall not be obligated to resolve any claim or dispute related to this Agreement by arbitration. Any reference to arbitration in bid or proposal documents is deemed void. The City never consents to the payment of damages or penalties upon the occurrence of a contingency, and expressly denies such acceptance for this Agreement. The City never consents to a jury trial to resolve any disputes that may arise hereunder, and expressly denies such consent for this Agreement. Contractor waives its right to a jury trial to resolve any disputes that may arise hereunder. No provisions of any document within the Agreement between the Parties will be given effect which attempts to exclude, modify, disclaim or otherwise attempt to limit implied warranties of merchantability and fitness for a particular purpose.

5. Cash Basis and Budget Law. This Agreement is subject to the Kansas Cash Basis Law, (K.S.A. 10-1101), the Budget Law (K.S.A. 79-2935), and all other laws of the State of Kansas. This Agreement shall be construed and interpreted so as to ensure that the City shall at all time stay in conformity with such laws, and as a condition of this Agreement, the City reserves the right to unilaterally sever, modify, or terminate this Agreement at any time if, in the opinion of its legal counsel, the Agreement may be deemed to violate the terms of such laws.

6. Termination Due to Lack of Funding Appropriation. If, in the judgement of the City's Director of Finance, sufficient funds are not appropriated to continue the function performed in this Agreement and for the payment of the charges hereunder, City may terminate this Agreement at the end of its current fiscal year. City agrees to give written notice of termination to Contractor at least thirty (30) days prior to the end of its current fiscal year, and shall give such notice for a greater period prior to the end of such fiscal year as may be provided for in the Agreement, except that such notices shall not be required prior to ninety (90) days before the end of such fiscal year. Contractor shall have the right,

at the end of such fiscal year, to take possession of any equipment provided to City under the Agreement. City will pay to Contractor all regular contractual payments incurred through the end of such fiscal year, plus contractual charges incidental to the return of any related equipment. Upon the effective termination of this Agreement by City, title to any such equipment shall revert to Contractor. The termination of the Agreement pursuant to this paragraph shall not cause any penalty to be charged to the City or the Contractor.

7. Anti-Discrimination Requirements. Contractor agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001 et seq.), the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111 et seq.), the Discrimination Against Military Personnel Act, K.S.A. 44-1125, and the applicable provisions of the Americans with Disabilities Act (42 U.S.C. 12101 et seq.) (ADA); (b) to not engage in discrimination in employment against its contractors, subcontractors, or employees on the basis of their age, color, disability, familial status, gender identity, genetic information, national origin or ancestry, race, religion, sex, sexual orientation, gender identity, veteran status or any other factor protected by law ("protected class"), subject to the qualifications found in Chapter 13, Article II of the Municipal Code of the City of Emporia; (c) to include in all solicitations or advertisements for employees the phrase "equal opportunity employer;" (d) to comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (e) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (f) that Contractor's failure to comply with the reporting requirements of (d) above, or if the Contractor is found guilty of any violation of such acts by the Kansas Human Rights Commission or City of Emporia Human Rights Commission, such violation shall constitute a breach of contract and the Agreement may be cancelled, terminated or suspended, in whole or in part by City without incurring contractual damages or penalty; and (g) if it is determined that the Contractor has violated applicable provisions of the ADA, such violation shall constitute a breach of the Agreement and the Agreement may be cancelled, terminated or suspended, in whole or in part by City without incurring contractual damages or penalty.

8. Taxes. The City shall not be responsible for, nor indemnify the Contractor for any federal, state, or local taxes which may be imposed or levied upon the subject matter of this Agreement.

9. Insurance. City shall not be required to purchase any insurance against any liability loss or damage to which this Agreement relates, nor shall this Agreement require the City to establish a "self-insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act, (K.S.A. 75-6101 *et seq*.), Contractor shall bear the risk of any loss or damage to any personal property to which Contractor holds title.

10. Compliance with Law. Contractor shall comply with all applicable local, state, and federal laws and regulations in carrying out this Agreement, regardless of whether said laws are specifically referenced in this Agreement.

(Rev. 01-2025)

Exhibit B: Scope of Services

This document describes Burns & McDonnell's approach to developing a solid waste master plan (SWMP) for the City. The following graphic depicts our proven planning process, customized for Emporia.



Task 1 | Project Management & Communications

High-level project management and oversight will be provided throughout the project. Our Project Manager, Julie Davis, will be responsible for meeting the project budget and schedule. Regular communication will be maintained between the project team and City staff through formal and informal efforts.

Task 1A: Initial Data Request & Review

A detailed preliminary data request that will encompass data needs for completing the study.

Task 1B: Establish a Project Task Force (PTF)

To get the best information possible and increase buy-in for the outcomes of this project, we recommend the City establish a PTF. The PTF would ideally include 3–5 key representatives from diverse roles and levels of responsibility within the City, including senior management. The PTF will participate in the kick-off meeting, facilitate data collection, provide feedback on preliminary findings, and support our Project Team throughout the project.

Task 1C: Kick-off Meeting & Project Management

Via a virtual kick-off meeting, we will discuss the project work plan, key issues to be addressed, key findings from previous engagements as well as confirm the timing associated with the various project tasks.

Task 1D: Project Communications

A combination of in-person and virtual meetings and workshops with the PTF.

Phase 1 Deliverables & Meetings

- Preliminary data request
- Electronic copies of the kick-off meeting agenda, handouts, and follow-up summary
- Participation of Burns & McDonnell Project Manager and key staff in up to 6 virtual meetings and one on-site kick-off meeting

Task 2 | Cost of Service & Rate Analysis

Task 2A: Current Cost of Service and Rate Model

Burns & McDonnell is familiar with the City's rate development process as we have developed rates for water and wastewater utilities. We will work with the City to develop an accurate Test Year revenue requirement that reflects the revenue needed to cover all operating and maintenance (O&M) costs, debt service (including coverage and reserve requirements), working capital requirements, and capital expenditures. The goal of this task will be to document the current full cost of the City's various solid waste services and to allocate these costs to the appropriate cost centers. We will determine the billing units and calculate the cost of service.



Task 2B: Forecasted Cost of Service and Rate Model

Burns & McDonnell will project future service costs over a 10-year period and allocate them to the appropriate cost centers. Burns & McDonnell will work with the City to develop an accurate 10-year revenue requirement and billing unit forecast. We will define the assumptions used to project the revenue requirement and billing units. We will develop the model to provide the flexibility to include or exclude a combination of service options and CIP based on transfer station improvements and the staffing and equipment analysis to be completed in other tasks. CIP and transfer station improvement costs will be based on prior studies completed by the City.

Task 2C: Program Revenue Stream Analysis

Burns & McDonnell will evaluate the revenue generated by the current fee structure. We will independently estimate the revenue the current billing units should generate to determine whether any under-recovery is occurring. This analysis will provide the City with an understanding of how current rates are either over- or under-recovering relative to the various costs of services.

Task 2D: Proposed Rates

Burns & McDonnell will assess the existing rate structure based on historical performance, overall equity, and its ability to meet City objectives for future solid waste rates. Rate alternatives for each rate category will be developed based on our industry experience and collaboration with the City. Rates will be designed to generate adequate revenues in accordance with the financial forecast results, reflect the results of the cost of services analysis, and further the objectives of the City. Pricing objectives could include but would not be limited to: escalation strategies; meeting revenue requirements in a stable and predictable manner; fee structure equity; simple and understandable; and a reserve policy and bonding coverage.

Phase 2 Deliverables & Meetings

- Virtual meeting with City staff to develop test year and allocations to cost centers
- Virtual meeting with City staff to discuss results of Task 2A
- Report section and schedules that include the Test Year revenue requirement, cost allocations, cost of service, 10-year forecast, revenue projections, and rate design recommendations

Task 3 | Collection Services Analysis & Procurement Support

Task 3A: Collection Operations Review

To assess the City's collection services, we will conduct a comprehensive operational review of residential and commercial solid waste collection to improve efficiency.

Field Observations & Analysis. A key aspect of evaluating the City's routes will be to obtain a fundamental understanding of the City's collection system. Burns & McDonnell will attain this understanding through the following methods: data review and analysis, field observations and interviews, computer modeling, and benchmarking. We will conduct two in-person days of field observations of the commercial and residential collection systems.

Interviews. We will also conduct up to three interviews with representative staff such as operations and fleet managers while completing the field observations.

Evaluate Key Performance Metrics for Residential Refuse and Recycling and Commercial Refuse. We will analyze key performance metrics, including route configurations, collection efficiency, use of technology (such as GIS routing, safety cameras), on-route practices, staffing levels, and fleet management, covering everything from vehicle maintenance schedules to replacement costs. A specific focus will be placed on evaluating alternatives for commercial collection, such as the potential expansion to front-load equipment, and identifying triggers for future staffing and equipment needs.

In addition, Burns & McDonnell will evaluate secondary functions of the City's collection program, including cleanup events, free landfill/transfer station dumping events, and public education/outreach efforts.

Computer Modeling. Burns & McDonnell has developed several proprietary computer models for the purpose of evaluating alternative scenarios for different components of a solid waste system. Our Collection System Model and Transfer Station Model allow a collection system to be modeled based on operating and cost parameters and compared with a variety of alternative "what if" scenarios. The Models provides staffing, equipment needs, and costs for a variety of operating assumptions.

Benchmarking. Due to the volume of solid waste assignments that we have completed for other local governments, our firm has developed a significant benchmark database of cost, performance, and service level parameters for solid waste collection, recycling and transfer and landfill systems. This data is especially helpful to understand the financial and operational performance of solid waste operations, as we have completed our analyses using comparable methodologies. We will leverage this database to provide a comparison of solid waste services and fee structures of cities across the country similar to Emporia.

Task 3B: Recycling Program Analysis

Due to volatile recycling markets and distances to recycling facilities, the financial feasibility of recycling programs can be challenging. We will evaluate the costs and diversion potential for the City to implement a commercial recycling program. Costs to be accounted for and included in the financial modeling will include, but not be limited to, collection equipment/fuel/maintenance and personnel, containers, processing, as well as revenue offsets based on fewer landfill tons and potential revenue from the sale of recovered materials. Our analysis will also evaluate the financial viability of the existing residential recycling programs based on the results from Task 2 and other Task 3 efforts.

Task 3C: Transfer Station Improvements

We understand that the City desires to expand its transfer station to separate commercial and public traffic for safety benefits. Burns & McDonnell will complete a planning-level review of the existing transfer station's operations and configuration, including queueing length at the scale and tip floor, size of the tip floor, and the transfer trailer storage space. We will compare the City's operations and configuration to best management practices (as established by the EPA), industry standards, and benchmark facilities. Our analysis will be based on a combination of data from the City, informational interviews and limited site observations. We will reference the existing conceptual design and cost estimate previously developed by the City. Our scope of work does not include design or engineering services. We will collaborate with the PTF to develop recommendations that are aligned with management practices for transfer stations and the City's budget. CIP and transfer station improvement costs will be based on prior studies completed by the City.



Task 3D: Ten-Year Capital Improvement Plan

We will develop a detailed 10-year Capital Improvement Plan (CIP) and a corresponding funding plan for the Sanitation Department, structured to support the improvements at the transfer station and selected collection practices. Our approach includes an analysis of the financial impacts associated with various collection service scenarios, providing the city with a clear understanding of its options.

Task 3E: Business Strategy and Privatization Evaluation, Procurement Strategy and Implementation Plan

Business Strategy and Privatization Evaluation. We will provide the City with an assessment of how competitive the operation is relative to other efficient public and private sector operations. To the extent that there is a need for operational improvements, we will provide the City with key findings and recommendations. The business strategy will specifically include details regarding the best use of City resources in the future and will provide guidance regarding whether the City should consider the privatization of collection and/or transfer operations.

Procurement Strategy. Upon completion of the Plan, the City may request assistance from Burns & McDonnell to prepare a Request for Proposal based on the implementation plan. As a part of the SWMP development, we will describe the City's procurement strategy, including which services (whether to privatize residential and/or commercial collection and/or facilities, e.g., transfer station operations, hauling and landfill) should be a part of the procurement. The following graphic illustrates the key steps typically associated with a procurement process. During this task, we will provide further insight on the steps associated with the procurement process.



Strategy Workshop and Implementation Plan. Burns & McDonnell will conduct a virtual workshop with the City to review the operational review findings and draft strategies. Based on the City's preferred direction, we will provide a planning-level implementation plan that will describe the specific activities associated with implementing the preferred strategies. This highly functional implementation plan will include roles, responsibilities, schedules, and costs.

Phase 3 Deliverables & Meetings

- Bulleted summary of key findings and recommendations for each program area reviewed
- Working group meeting to discuss key findings, business strategy and privatization evaluation, procurement strategy and implementation plan
- Multiple report sections on operational issues to be included in the draft and final reports
- Privatization, procurement strategy and Implementation plan section to be included in the draft and final reports

Task 4 | Report & Presentation Development

Task 4A: Draft Report

Upon completion of the analyses outlined above, we will develop a Draft Report outlining preliminary recommendations and conclusions. Burns & McDonnell is committed to making sure the City thoroughly understands the recommendations in the Draft Report. We will provide the findings to the City staff and allow these individuals sufficient time to have their concerns and/or questions addressed. We will have one virtual meeting with City staff to discuss the report. We would request that written comments be provided as one submittal from City staff to allow consensus regarding staff comments.

Task 4B: Final Report

Upon receipt of City staff recommendations and comments, we will make appropriate changes and provide the City with a Final Report. We will issue the Final Report within two weeks of receiving comments from the City.

Task 4C: Develop PowerPoint and Conduct Presentation

Our Project Manager will coordinate with City staff to develop PowerPoint slides that are consistent with the City Management and City Council's expectations for these types of presentations. Our budget assumes that we will conduct one presentation to City staff and/or the City Council.

Task 4 Deliverables

- Electronic version of the Draft Report
- One conference call to discuss the Draft Report
- One electronic version of the Final Report
- PowerPoint presentation summarizing objectives, methodology, findings and recommendations
- One in-person presentation/meeting

Proposed Schedule

Burns & McDonnell anticipates a four-month schedule from the notice to proceed. **The schedule is based on the timely receipt of data and reviews by City staff.**

Fee

Burns & McDonnell will complete the Scope of Work for an estimated fee of $105,800, as presented in the following table. Our fee includes professional fees and expenses. Burns & McDonnell will invoice the City on a lump sum, percent complete basis in accordance with the terms of the Professional Services Agreement dated September 27, 2024, to be updated for Task 3: Solid Waste Master Plan, attached.

Task	Budget Estimate
Task 1 – Project Management and Communication	8,900.00
Task 2 – Cost of Service and Rate Analysis	34,600.00
Task 3 – Collection Service Analysis and Procurement Support	37,100.00
Task 4 – Report and Presentation Development	25,200.00
Total	105,800.00

Project Assumptions

For this assignment, Burns & McDonnell notes that our proposal is based on the understanding that:

- Burns & McDonnell will exercise reasonable skill, care, and diligence in the performance of its services and will carry out its responsibilities in accordance with customarily accepted professional practices. If Burns & McDonnell fails to meet the foregoing standard, Burns & McDonnell will perform at its own cost the professional services necessary to correct errors and omissions reported to Contractor in writing within one year from the completion of Burns & McDonnell's services. No warranty, express or implied, is included as part of the services to be provided.
- The schedule is contingent on the City providing all requested data and review of deliverables in a timely manner.
- All capital cost estimates and related facility and equipment costs will be provided by the City.
- Estimates and projections prepared by Burns & McDonnell relating to construction costs and schedules, operation and maintenance costs, inflation, equipment characteristics and performance, and operating results are based on Burns & McDonnell's experience, qualifications, and judgment as a design and consulting professional. Since Burns & McDonnell has no control over weather, cost and availability of labor, material and equipment, labor productivity, construction contractors' procedures and methods, unavoidable delays, construction contractors' methods of determining prices, economic conditions, competitive bidding or market conditions, and other factors affecting such cost opinions or projections, Burns & McDonnell does not guarantee that actual rates, costs, performance, schedules, and related items will not vary from cost estimates and projections prepared by Consultant.
- In no event will Burns & McDonnell be liable for any special, indirect, or consequential damages, including, without limitation, damages or losses in the nature of increased Project costs, loss of revenue or profit, lost production, claims by customers of Client, and/or governmental fines or penalties. aggregate liability for all damages connected with its services for the Project, not excluded by the preceding subparagraph, whether or not covered by Burns & McDonnell's insurance, will not exceed $100,000.



Commission Action Report

Award CCLIP-GI KS-99 Project

Title: Awarding CCLIP Geometric Improvements KS-99 from Sodens Road to Kansas Avenue, Project No. PV2403 KDOT Project No. 056 KA-7274-01

Agenda Date: June 3, 2026

Presented By: James Ubert, City Engineer

Background:
Kansas Department of Transportation (KDOT) bid and will administer the construction and construction engineering contracts for City Project PV2403, KDOT Project No. 056 KA-7274-01, a Federal Aid project. The project is in Commercial Street/K-99 Highway between Sodens Road and Kansas Avenue will construct pavement the gravel shoulders, widen the 2-lane roadway to 3-lane, along with storm sewer and sidewalk improvements.

Discussion:
On Wednesday, May 20, 2026, KDOT publicly opened bids on Emporia's CCLIP-GI Improvements on K-99, Project No. PV2403, KDOT Project No. 056 KA-7274-01. KDOT received a total of four (4) bids for this project. The four (4) bids received and Engineer's Estimate are summarized as follows:

Bidder Name	Base Bid
Engineer's Estimate	$1,842,755.64
Killough Construction	$1,826,161.00
APAC-Kansas, Inc., Shears Division	$2,163,159.00
Ebert Construction Co. Inc. & Subsidiary	$2,227,409.00
Bruce Davis Construction LLC	$2,458,729.00

Financial considerations:
The City and KDOT entered into Agreement 293-24 for this project in 2024 in which KDOT will pay up to $1,200,000 of eligible construction costs. The City is responsible for non-eligible construction costs and construction costs and construction engineering costs that exceed the $1,200,000 original estimate. Those costs are estimated at $808,000 of participating and non-participating construction costs and construction engineering beyond KDOT's $1.2M share. The funding will be provided by the Multi Year Fund and Federal Funds Exchange dollars. For clarification, the project to be awarded is $1,826,161.00 (low bid) + $400.00 (a set price allowance given by KDOT) for water to be used on grading = $1,826,561.00 total project price.

Recommended action:
City staff recommends authorizing the Mayor to sign KDOT Authority to Award Contract Commitment of City Funds.

Attachments:
KDOT Authority to Award packed and the signed City/KDOT Agreement 293-24 are attached.

Dwight D. Eisenhower State Office Building
700 S.W. Harrison Street
Topeka, KS 66603-3745

Kansas
Department of Transportation
Bureau of Local Projects

Phone: 785-296-3861
Fax: 785-296-6946
kdot#publicinfo@ks.gov
http://www.ksdot.gov

Calvin E. Reed, P.E., Secretary
Dawn M. Hueske, P.E., Bureau Chief

Laura Kelly, Governor

May 21, 2026

Project Number: 056 KA-7274-01
ACSTP-A727(401)

City of Emporia
Mr. James Ubert, P.E.
City Engineer
P.O. Box 928
Emporia, KS 66801-

Dear Mr. Ubert:

We are listing below the bidder and the low bid received at Topeka, KS on 5/20/2026 for the above numbered project.

CONTRACTOR	TYPE OF WORK	AMOUNT
KILLOUGH CONSTRUCTION INC.	**Emporia: Geometric Improvements on K-99**	**$1,826,561**
OTTAWA, KS		

This is considered satisfactory when compared with the engineer's estimate, and we believe that contracts should be awarded to the low bidder. If this bid is acceptable to the City, please sign the enclosed resolution and return it to this office. In order to guarantee the low bid, we must receive the expected resolution on or before 6/12/2026. Upon receipt of the signed resolution and approval by the Secretary of Transportation the contract will be awarded.

A combination of bid items and construction engineering less a maximum of $1,200,000 State funds will require City matching funds in the amount of $808,000. The City remittance should be made on or before 7/9/2026.

Sincerely,

Cara Hodges

Digitally signed by Cara Hodges
DN: C=US, E=cara.hodges@ks.gov, O=Kansas Department of Transportation, OU=Bureau of Local Projects, CN=Cara Hodges
Date: 2026.05.21 10:26:04-05'00'

for Dawn M. Hueske, P.E., Bureau Chief
Bureau of Local Projects

dmh/cch
Enclosures
c Mayor/City Manager
Ms. Ami Fulghum, Chief of Fiscal Services
Mr. Michael E. Rinehart, P.E., District One Engineer

AUTHORITY TO AWARD CONTRACT
COMMITMENT OF CITY FUNDS
5/21/2026

2 Copies to City
Project Number: 056 KA-7274-01
ACSTP-A727(401)

WHEREAS bids were received at Topeka, KS on 5/20/2026 for the performance of work covered by plans on the above numbered project, and

WHEREAS the bidder and the low bid or bids on work covered by this project were:

CONTRACTOR	TYPE OF WORK	AMOUNT
KILLOUGH CONSTRUCTION INC. OTTAWA, KS	Emporia: Geometric Improvements on K-99	$1,826,561

WHEREAS bids are considered satisfactory and have been recommended by the Secretary of Transportation of the State of Kansas, hereinafter referred to as the SECRETARY, for consideration and acceptance of the work on this project as covered by such bid or bids.

A combination of bid items and construction engineering less a maximum of $1,200,000
State funds will require City matching funds in the amount of $808,000.

BE IT FURTHER RESOLVED that City funds in the amount of $808,000 which are required for the matching of Maximum State funds are hereby pledged by the City to be remitted to the Chief of Fiscal Services of the Department of Transportation of the State of Kansas on or before 7/9/2026 for use by the SECRETARY in making payments for construction work and engineering on the above designated project with final cost being determined upon completion and audit of the project.

The City certifies that no known or foreseeable legal impediments exist that would prohibit completion of the project and that the project complies with all applicable codes, standards and/or regulations required for completion.

Adopted this _____ day of _____, 20_____, at _____, Kansas.

Recommended for Approval:

_____ _____ , Mayor
City Engineer/Road Supervisor

Attest:

_____ , Member

(Seal)

_____ , Member

_____
City Clerk

Revised 07/18
DOT FORM 1309

INVOICE

Keep for your Records

Due on or before 7/9/2026

PRELIMINARY STATEMENT OF COSTS

056 KA-7274-01

ACSTP-A727(401)

Emporia: Geometric Improvements on K-99

Please Remit Payment to:
Kansas Department of Transportation
Bureau of Fiscal Services
700 SW Harrison Street, 3rd Floor West
Topeka, KS 66603

Construction and CE Breakdown	
Actual Bid	$1,826,161
Water (for grading)	$400
Sub-Total Actual Bid Amount	**$1,826,561**
LPA CE Contract	$180,764
Sub-Total Construction and CE	**$2,007,325**
State-aid Non-Participating Const. Costs	$102,760
State-aid Non-Participating CE	$10,170
Participating PE Costs	$0
Participating Railroad Costs	$0
Participating ROW Costs	$0
Participating Utility Costs	$0
State Participating Project Costs	**$1,894,395**
Total Project Costs	**$2,007,325**

CE Breakdown	
Total LPA CE	$180,764
State Non-Participating CE	$10,170
State Participating CE	$170,594

State/City Funding Summary	
Total Project Costs	**$2,007,325**
100% City Funds Due to Non-Participating	$112,930
State Participating Project Costs	$1,894,395
Fund 1- Available Funding	$1,333,333
90% State Funds	$1,200,000
10% City Funds	$133,333
100% City Funds Due to Max Funding	$561,062

Fund 1- Maximum State Funds 90/10	**$1,200,000**

Key	
KDOT	Kansas Department of Transportation
LPA	Local Public Authority
CE	Construction Engineering (Inspection)
Const.	Construction

Totals

	City Funds	Federal Funds	State Funds	Total Funds
State Non-Participating Construction	$102,760			$102,760
State Non-Participating CE	$10,170			$10,170
Fund 1- 90% State Funds			$1,200,000	$1,200,000
Fund 1- 10% City Funds	$133,333			$133,333
City Funds Due to Max Funding	$561,062			$561,062
Total	**$807,325**	**$0**	**$1,200,000**	**$2,007,325**

Amount to Bill City (Rounded Up)	**$808,000**

BUREAU OF CONSTRUCTION & MATERIALS

As Read By Project (Bidders List by Individual Project)

Date:	05/20/2026
Contract Number:	526052131
Project Number:	056 KA 7274-01
Federal Number:	ACSTP-A727(401)
Description:	GRADING AND SURFACING
County:	LYON
State Ties:	None
Total Records:	4

Helpful Definitions

Contractor Name	Bid Amount
KILLOUGH CONSTRUCTION INC.	$1,826,161.00
APAC-KANSAS INC SHEARS DIVISION	$2,163,159.00
EBERT CONSTRUCTION CO. INC. & SUBSIDIARY	$2,227,409.00
BRUCE DAVIS CONSTRUCTION LLC	$2,458,729.00

PROJECT NO. 56 KA-7274-01
CCLIP (GI) PROJECT
CMS CONTRACT NO. _____
CITY OF EMPORIA, KANSAS

AGREEMENT

This Agreement is between the **Secretary of Transportation**, Kansas Department of Transportation (KDOT) (the "Secretary") and the **City of Emporia, Kansas** ("City"), **collectively**, the "Parties."

RECITALS:

A. The City has applied for and the Secretary has approved a City Connecting Link Improvement Program (CCLIP) Project under the program category of Geometric Improvement.

B. The Secretary and the City are empowered by the laws of Kansas to enter into agreements for the construction and maintenance of city connecting links of the State Highway System through the City.

C. The City desires to construct a street Project on Commercial Street (K–99), a City Connecting Link for the State Highway System, in the City.

D. The Secretary desires to enter into an Agreement with the City to participate in the cost of the Project by use of state and local funds.

NOW THEREFORE, the Parties agree as follows:

ARTICLE I

DEFINITIONS:

As used in this Agreement, the capitalized terms below have the following meanings:

1. **"Agreement"** means this written document, including all attachments and exhibits, evidencing the legally binding terms and conditions of the agreement between the Parties.

2. **"City Connecting Link Improvement Program" or "CCLIP"** means a program that is a part of the KDOT Local Partnership Program with cities and counties. The state's participation in the cost of construction and construction engineering will be one hundred percent (100%) for cities with a population between 0 to 2,499, ninety-five percent (95%) for cities with a population between 2,500 to 4,999, ninety percent (90%) for cities with a population between 5,000 to 24,999, eighty-five percent (85%) for cities with a population between 25,000 to 49,999, eighty percent (80%) for cities with a population between 50,000 to 99,999, and seventy-five percent (75%) for cities with a population equal to or greater than 100,000.

a. The CCLIP consists of three program categories that each target specific types of improvements:
   i. **"Surface Preservation" or "SP"** means a project intended to address deficiencies in or extend the life of the driving surface. Project scopes may consist of overlay, mill and overlay, pavement patching, joint repair, seals, or similar surface maintenance work. Parking lanes may be included.
   ii. **"Pavement Restoration" or "PR"** means a project intended to address deficiencies in the road surface that are too extensive or expensive to be addressed by the measures under the (SP) category. Actions under this category could include full-depth pavement replacement of the entire driving surface or extensive pavement rehabilitation. Other related improvements, such as curb and gutter repair/replacement, storm sewer, parking lanes, or sidewalk construction may be included.
   iii. **"Geometric Improvements" or "GI"** means a project intended to address a safety, capacity, or operational need that can be addressed by changing the roadway geometrics. Examples of projects under this category include, but are not limited to, intersection reconstruction to reduce encroachments over the curb from off-tracking of turning trucks; addition or extension of turn lanes; widening of the roadway to accommodate larger vehicles; or sight distance improvements.

b. The maximum dollars and eligible costs that KDOT will provide for an individual project in each program category is as follows:
   i. SP = $400,000
   ii. PR = $1,500,000
   iii. GI = $1,500,000

c. Eligible costs that KDOT will provide for an individual project in each category is as follows:
   i. SP = construction and construction engineering (CE)
   ii. PR = preliminary engineering (PE), construction, and CE
   iii. GI = PE, utility adjustments, right of way acquisition, construction, and CE

3. **"City"** means the City of Emporia, Kansas, with its place of business at 522 Mechanic St., Emporia, Kansas 66801.

4. **"City Connecting Link"** means a route inside the city limits of a city which: (1) connects a state highway through a city; (2) connects a state highway to a city connecting link of another state highway; (3) is a state highway which terminates within such city; (4) connects a state highway with a road or highway under the jurisdiction of the Kansas Turnpike Authority; or (5) begins and ends within a city's limits and is designated as part of the national system of Interstate and defense highways.

5. **"Construction"** means the work done on the Project after Letting, consisting of building, altering, repairing, improving, or demolishing any structure, building or highway; any drainage, dredging, excavation, grading or similar work upon real property.

6. **"Construction Engineering" or "CE"** means inspection services, material testing, engineering consultation and other reengineering activities required during Construction of the Project.

7. **"Consultant"** means any engineering firm or other entity retained to perform services for the Project.

8. **"Contractor"** means the entity awarded the Construction contract for the Project and any subcontractors working for the Contractor with respect to the Project.

9. **"Design Plans"** mean design plans, specifications, estimates, surveys, and any necessary studies or investigations, including, but not limited to, environmental, hydraulic, and geological investigations or studies necessary for the Project under this Agreement.

10. **"Effective Date"** means the date this Agreement is signed by the Secretary or the Secretary's designee.

11. **"Encroachment"** means any building, structure, vehicle, parking area, or other object or thing, including but not limited to signs, posters, billboards, roadside stands, fences, or other private installations, not authorized to be located within the Right of Way which may or may not require removal during Construction pursuant to the Design Plans.

12. **"Fiscal Year (FY)"** means the state's fiscal year which begins July 1 and ends on June 30 of the following calendar year.

13. **"KDOT"** means the Kansas Department of Transportation, an agency of the State of Kansas, with its principal place of business located at 700 SW Harrison Street, Topeka, KS, 66603-3745.

14. **"Letting" or "Let"** means the process of receiving bids prior to any award of a Construction contract for any portion of the Project.

15. **"Non-Participating Costs"** means the cost of any items or services which the Secretary action on the Secretary's own behalf and on behalf of the of the FHWA, reasonably determines are not Participating Costs.

16. **"Participating Costs"** means expenditures for items or services which are an integral part of highway, bridge, and road construction projects, as reasonably determined by the Secretary.

17. **"Preliminary Engineering" or "PE"** means pre-construction activities, including but not limited to design work, generally performed by a consulting engineering firm that takes place before Letting.

18. **"Project"** means **Project No. 56 KA-7274-01; Geometric Improvement on K–99 from Soden Bridge to Kansas Avenue, including the reconstruction of shoulders to add two-way center lane, storm drainage, entrances, sidewalk, and pavement markings in Emporia, Kansas**, and is the subject of this Agreement.

19. **"Project Limits"** means that area of Construction for the Project, including all areas between and within the Right of Way boundaries as shown on the Design Plans.

20. **"Responsible Bidder"** means one who makes an offer to construct the Project in response to a request for bid with the technical capability, financial capacity, human resources, equipment, and performance record required to perform the contractual services.

21. **"Right of Way"** means the real property and interests therein necessary for Construction of the Project, including fee simple title, dedications, permanent and temporary easements, and access rights, as shown on the Design Plans.

22. **"Secretary"** means the Secretary of Transportation of the State of Kansas, and the Secretary's successors and assigns.

23. **"Utilities" or "Utility"** means all privately, publicly, or cooperatively owned lines, facilities, and systems for producing, transmitting, or distributing communications, power, electricity, light, heat, gas, oil, crude products, water, steam, waste, storm water, and other similar commodities, including fire and police signal systems which directly or indirectly serve the public.

ARTICLE II

FUNDING:

1. **Funding**. The table below reflects the funding commitments of each Party. The Participating Costs of Construction include all Construction Contingency Items. The Parties agree estimated costs and contributions are to be used for encumbrance purposes and may be subject to change. The City agrees to notify the Bureau of Local Projects if costs increase more than 10% over the estimate.

Party	Responsibility
Secretary	90% of Participating Costs of Preliminary Engineering (PE), Construction, and Construction Engineering (CE), not to exceed $1,200,000.00.
City	10% of Participating Costs of PE, Construction, and CE until Secretary's funding limit is reached. 100 % of Participating Costs of PE, Construction, and CE after Secretary's funding limit is reached. 100% of Costs of Right of Way, and Utility Adjustments

	100% of Non-Participating Costs

ARTICLE III

SECRETARY RESPONSIBILITIES:

1. **Technical Information on Right of Way Acquisition.** The Secretary will provide technical information upon request to help the City acquire Right of Way in accordance with the laws and with procedures established by KDOT's Bureau of Right of Way and the Office of Chief Counsel and as required by Federal Highway Administration (FHWA) directives to obtain participation of federal funds in the cost of the Project.

2. **Letting and Administration by KDOT.** The Secretary shall Let the contract for the Project and shall award the contract to the lowest Responsible Bidder upon concurrence in the award by the City. The Secretary further agrees, as agent for the City, to administer the Construction of the Project in accordance with the final Design Plans, as required by FHWA, to negotiate with and report to the FHWA and administer the payments due the Contractor or the Consultant, including the portion of the cost borne by the City.

3. **Indemnification by Contractors.** The Secretary will require the Contractor to indemnify, hold harmless, and save the Secretary and the City from personal injury and property damage claims arising out of the act or omission of the Contractor, the Contractor's agent, subcontractors, or suppliers. If the Secretary or the City defends a third party's claim, the Contractor shall indemnify the Secretary and the City for damages paid to the third party and all related expenses either the Secretary or the City or both incur in defending the claim.

4. **Final Billing.** After receipt of FHWA acknowledgement of the final voucher claim, the Secretary's Chief of Fiscal Services will, in a timely manner, prepare a complete and final billing of all Project costs for which the City is responsible and shall then transmit the complete and final billing to the City.

ARTICLE IV

CITY RESPONSIBILITIES:

1. **Secretary Authorization.** The City authorizes the Secretary to undertake the Project on its behalf. All things hereinafter done by the Secretary in connection with the Project are authorized, adopted, ratified, and confirmed by the City to the same extent and with the same effect as though done directly by the City acting in its own individual capacity. The Secretary is authorized by the City to take such steps as are deemed by the Secretary to be necessary or advisable for the purpose of securing the benefits of state aid and the current Federal-Aid Transportation Act for this Project.

2. **Legal Authority.** By his or her signature on this Agreement, the signatory certifies that he or she has legal and actual authority as representative and agent for the City to enter into this Agreement on its behalf. The City agrees to take any administrative and/or legal steps as may be required to give full effect to the terms of this Agreement.

3. **Conformity with State and Federal Requirements.** The City shall be responsible to design or contract to have the Project designed in conformity with the state and federal design criteria appropriate for the Project in accordance with the current Local Projects LPA Project Development Manual, AASHTO A Policy on Geometric Design of Highways & Streets, the KDOT Design Manual, Geotechnical Bridge Foundation Investigation Guidelines, Bureau of Road Design's road memorandums, the latest version, as adopted by the Secretary, of the Manual on Uniform Traffic Control Devices (MUTCD), the current version of the Bureau of Traffic Engineering's Traffic Engineering Guidelines, and the current version of the KDOT Standard Specifications for State Road and Bridge Construction with Special Provisions, and any necessary Project Special Provisions required by the Secretary or by the City with the Secretary's concurrence, and with the rules and regulations of the FHWA pertaining to the Project. The City will be responsible for construction of any traffic signal and/or sidewalk improvements that are necessary to comply with Public Right-of-Way Accessibility Guidelines (PROWAG), regardless of whether such improvements are deemed ineligible or Non-Participating items by the Secretary for reimbursement purposes.

4. **Submission of Design Plans to Secretary.** Upon their completion, the City shall have the Design Plans submitted to the Secretary by a licensed professional engineer attesting to the conformity of the Design Plans with the items in Article IV, paragraph 3 above. The Design Plans must be signed and sealed by the licensed professional engineer responsible for preparation of the Design Plans. In addition, geological investigations or studies must be signed and sealed by either a licensed geologist or licensed professional engineer who is responsible for the preparation of the geological investigations or studies. All technical professionals involved in the Project are required to meet the applicable licensing and/or certification requirements as stated in K.S.A. § 74-7001, *et seq.*

5. **Consultant Contract Language.** The City shall include language requiring conformity with Article IV, paragraph 3 above, in all contracts between the City and any Consultant with whom the City has contracted to perform services for the Project. In addition, any contract between the City and any Consultant retained by them to perform any of the services described or referenced in this paragraph for the Project covered by this Agreement must contain language requiring conformity with Article IV, paragraph 3 above. In addition, any contract between the City and any Consultant with whom the City has contracted to prepare and certify Design Plans for the Project covered by this Agreement must also contain the following provisions:

(a) Completion of Design. Language requiring completion of all plan development stages no later than the current Project schedule's due dates as issued by KDOT, exclusive of delays beyond the Consultant's control.

(b) Progress Reports. Language requiring the Consultant to submit to the City (and to the Secretary upon request) progress reports at monthly or at mutually agreed intervals in conformity with the official Project schedule.

(c) Third-Party Beneficiary. Language making the Secretary a third-party beneficiary in the agreement between the City and the Consultant. Such language shall read:

> "Because of the Secretary of Transportation of the State of Kansas' (Secretary's) obligation to administer state funds, federal funds, or both, the Secretary shall be a third-party beneficiary to this agreement between the City and the Consultant. This third-party beneficiary status is for the limited purpose of seeking payment or reimbursement for damages and costs the Secretary or the City or both incurred or will incur because the Consultant failed to comply with its contract obligations under this Agreement or because of the Consultant's negligent acts, errors, or omissions. Nothing in this provision precludes the City from seeking recovery or settling any dispute with the Consultant as long as such settlement does not restrict the Secretary's right to payment or reimbursement."

6. **Responsibility for Adequacy of Design.** The City shall be responsible for and require any Consultant retained by it to be responsible for the adequacy and accuracy of the Design Plans for the Project. Any review of these items performed by the Secretary or the Secretary's representatives is not intended to and shall not be construed to be an undertaking of the City's and its Consultant's duty to provide adequate and accurate Design Plans for the Project. Reviews by the Secretary are not done for the benefit of the Consultant, the Contractor, the City, any other political subdivision, or the traveling public. The Secretary makes no representation, or express or implied warranty, to any person or entity concerning the adequacy or accuracy of the Design Plans for the Project, or any other work performed by the Consultant or the City.

7. **Authorization of Signatory.** The City shall authorize a duly appointed representative to sign for the City any or all routine reports as may be required or requested by the Secretary in the completion of the Project.

8. **Right of Way.** The City agrees to the following with regard to Right of Way:

(a) Right of Way Acquisition. The City will, in its own name, as provided by law, acquire by purchase, dedication, or condemnation all the Right of Way shown on the final Design Plans in accordance with the schedule established by KDOT. The City agrees the necessary Right of Way shall be acquired in compliance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended by the Surface Transportation and Uniform Relocation Assistance Act of 1987, and administrative regulations contained in 49 C.F.R., Part 24, entitled Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally Assisted Programs. The City shall certify to the Secretary, on forms provided by the KDOT's Bureau of Local Projects, such Right of Way has been acquired. The City further agrees it will have recorded in the Office of the Register of Deeds all Right of Way, deeds, dedications, and permanent and temporary easements.

(b) Right of Way Documentation. The City will provide all legal descriptions required for Right of Way acquisition work. Right of Way descriptions must be signed and sealed

by a licensed land surveyor responsible for the preparation of the Right of Way descriptions. The City further agrees to acquire Right of Way in accordance with the laws and with procedures established by KDOT's Bureau of Right of Way and the Office of Chief Counsel and as required by FHWA directives for the participation of federal funds in the cost of the Project. The City agrees copies of all documents, including recommendations and coordination for appeals, bills, contracts, journal entries, case files, or documentation requested by the Office of Chief Counsel will be delivered within the time limits set by the Secretary.

(c) Relocation Assistance. The City will contact the Secretary if there will be any displaced person on the Project prior to making the offer for the property. The Parties mutually agree the City will undertake the relocation for eligible persons as defined in the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended by the Surface Transportation and Uniform Relocation Assistance Act of 1987, and as provided in 49 C.F.R. Part 24, entitled Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally Assisted Programs, and in general accordance with K.S.A. §§ 58-3501 to 58-3507, inclusive, and Kansas Administrative Regulations 36-16-1, *et seq*. The Secretary will provide information, guidance, and oversight to the City for any relocations required by the Project.

(d) Non-Highway Use of Right of Way. Except as otherwise provided, all Right of Way provided for the Project shall be used solely for public street purposes. If federal funds are used in the acquisition of Right of Way, any disposal of or change in the use of Right of Way or in access after Construction of the Project will require prior written approval by the Secretary.

(e) Trails and Sidewalks on KDOT Right of Way. With regard to any bike or pedestrian paths or sidewalks ("Trail/Sidewalk") constructed on state highway right of way, if any, pursuant to the Design Plans, the City agrees as follows:

(i) City Responsible for Repairs and Providing Alternative Accessible Routes. The City agrees that the primary purpose of KDOT Right of Way is for the construction and maintenance of K–99. If the construction or maintenance of K–99 reasonably requires the Trail/Sidewalk on KDOT Right of Way to be damaged or removed, the City shall be responsible for all repairs to the Trail/Sidewalk made necessary as a result of K–99 construction or maintenance. In the event the Trail/Sidewalk on KDOT Right of Way is temporarily closed or removed for any reason and for any length of time, the City will be wholly responsible for providing an alternative accessible path and for compliance with all laws and regulations relating to accessibility.

(ii) Interference with KDOT Right of Way. If the Secretary, in the Secretary's sole judgment, determines that continued use of the Trail/Sidewalk is or will interfere with KDOT use of its Right of Way or is otherwise rendered impractical, inconvenient, or unsafe for use by the traveling public, the City will remove the Trail/Sidewalk and restore the KDOT Right of Way location to its original condition prior to the Construction of the Trail/Sidewalk.

(iii) Incorporation of Trail/Sidewalk into Local Transportation System. The City agrees to take all steps necessary to designate the Trail/Sidewalk component of the Project as an integral part of its local transportation system, being primarily for transportation purposes and having only incidental recreational use for purposes of 49 U.S.C. § 303 and 23 C.F.R. § 771.135.

(iv) Maintenance. When the Project is completed and final acceptance is issued, the City, at its own cost and expense, will maintain, including snow removal if required by law, the Trail/Sidewalk on KDOT Right of Way and make ample provision each year for such maintenance. If notified by the State Transportation Engineer of any unsatisfactory maintenance condition, the City will begin the necessary repairs within a reasonable period and will prosecute the work continuously until it is satisfactorily completed. Any notification by the State Transportation Engineer, however, is not intended to and shall not be construed to be an undertaking of the City's absolute duty and obligation to maintain the Trail/Sidewalk.

(f) Use of City Right of Way. The Secretary shall have the right to utilize any land owned or controlled by the City, lying inside or outside the limits of the City as shown on the final Design Plans, for the purpose of constructing the Project.

9. **Removal of Encroachments.** The City shall initiate and proceed with diligence to remove or require the removal of all Encroachments either on or above the limits of the Right of Way within its jurisdiction as shown on the final Design Plans for this Project. It is further agreed all such Encroachments will be removed before the Project is advertised for Letting; except the Secretary may permit the Project to be advertised for Letting before such Encroachment is fully removed if the Secretary determines the City and the owner of the Encroachment have fully provided for the physical removal of the Encroachment and such removal will be accomplished within a time sufficiently short to present no hindrance or delay to the Construction of the Project.

10. **Future Encroachments.** Except as provided by state and federal laws, the City agrees it will not in the future permit Encroachments upon the Right of Way of the Project, and specifically will require any gas and fuel dispensing pumps erected, moved, or installed along the Project be placed a distance from the Right of Way line no less than the distance permitted by the National Fire Code.

11. **Utilities.** The City agrees to the following with regard to Utilities:

(a) Utility Relocation. The City will move or adjust, or cause to be moved or adjusted, and will be responsible for such removal or adjustment of all existing Utilities necessary to construct the Project in accordance with the final Design Plans. New or existing Utilities to be installed, moved, or adjusted will be located or relocated in accordance with the current version of the KDOT Utility Accommodation Policy (UAP), as amended or supplemented.

(b) Status of Utilities. The City shall furnish the Secretary a list identifying existing and known Utilities affected, together with locations and proposed adjustments of the same and designate a representative to be responsible for coordinating the necessary removal or adjustment of Utilities.

(c) Time of Relocation. The City will expeditiously take such steps as are necessary to facilitate the early adjustment of any Utilities, initiate the removal or adjustment of the Utilities, and proceed with reasonable diligence to prosecute this work to completion. The City shall certify to the Secretary on forms supplied by the Secretary that all Utilities required to be moved prior to Construction have either been moved or a date provided by the City as to when, prior to the scheduled Letting and Construction, Utilities will be moved. The City shall move or adjust or cause to be moved or adjusted all necessary Utilities within the time specified in the City's certified form except those necessary to be moved or adjusted during Construction and those which would disturb the existing street surface. The City will initiate and proceed to complete adjusting the remaining Utilities not required to be moved during Construction so as not to delay the Contractor in Construction of the Project.

(d) Permitting of Private Utilities. The City shall certify to the Secretary all privately owned Utilities occupying public Right of Way required for the Construction of the Project are permitted at the location by franchise, ordinance, agreement or permit and the instrument shall include a statement as to which party will bear the cost of future adjustments or relocations required as a result of street or highway improvements.

(e) Indemnification. To the extent permitted by law and subject to the maximum liability provisions of the Kansas Tort Claims Act (K.S.A. § 75-6101, *et seq.*) as applicable, the City will indemnify, hold harmless, and save the Secretary and the Contractor for damages incurred by the Secretary and Contractor because identified Utilities have not been moved or adjusted timely or accurately.

(f) Cost of Relocation. Except as provided by state and federal laws, the expense of the removal or adjustment of the Utilities located on public Right of Way shall be borne by the owners. The expense of the removal or adjustment of privately owned Utilities located on private Right of Way or easements shall be borne by the City except as provided by state and federal laws.

12. **Hazardous Waste.** The City agrees to the following with regard to Hazardous Waste:

(a) Removal of Hazardous Waste. The City shall locate and be responsible for remediation and cleanup of any Hazardous Waste discovered within the Project Limits. The City shall take appropriate action to cleanup and remediate any identified Hazardous Waste prior to Letting. The City will also investigate all Hazardous Waste discovered during Construction and shall take appropriate action to cleanup and remediate Hazardous Waste. The standards to establish cleanup and remediation of Hazardous Waste include, but are not limited to, federal programs administered by the Environmental Protection Agency, State of Kansas environmental laws and regulations, and City and County standards where the Hazardous Waste is located.

(b) Responsibility for Hazardous Waste Remediation Costs. The City shall be responsible for all damages, fines or penalties, expenses, fees, claims, and costs incurred from remediation and cleanup of any Hazardous Waste within the Project Limits which is discovered prior to Letting or during Construction.

(c) Hazardous Waste Indemnification. The City shall hold harmless, defend, and indemnify the Secretary, and the Secretary's agents and employees from all claims, including contract claims and associated expenses, and from all fines, penalties, fees, or costs imposed under state or federal laws arising out of or related to any act of omission by the City in undertaking cleanup or remediation for any Hazardous Waste.

(d) No Waiver. By signing this Agreement, the City has not repudiated, abandoned, surrendered, waived, or forfeited its right to bring any action, seek indemnification or seek any other form of recovery or remedy against any third party responsible for any Hazardous Waste on any Right of Way within the Project Limits. The City reserves the right to bring any action against any third party for any Hazardous Waste on any Right of Way within the Project Limits.

13. **Inspections.** The City is responsible to provide Construction Engineering for the Project in accordance with the rules and guidelines developed for the current KDOT approved Construction Engineering program and in accordance with the current edition of the KDOT Standard Specifications for State Road and Bridge Construction with Special Provisions and any necessary Project Special Provisions. The detailed inspection is to be performed by the City or the Consultant. The Secretary does not undertake for the benefit of the City, the Contractor, the Consultant or any third party the duty to perform the day-to-day detailed inspection of the Project, or to catch the Contractor's errors, omissions, or deviations from the final Design Plans. The City will require at a minimum all personnel performing Construction Engineering to comply with the high visibility requirements of the MUTCD, Chapter 6E.02, High-Visibility Safety Apparel. The agreement for inspection services must contain this requirement as a minimum. The City may require additional clothing requirements for adequate visibility of personnel.

14. **Traffic Control.** The City agrees to the following with regard to traffic control for the Project:

(a) Temporary Traffic Control. The City shall provide a temporary traffic control plan within the Design Plans, which includes the City's plan for handling multi-modal traffic during Construction, including detour routes and road closings, if necessary, and installation of alternate or temporary pedestrian accessible paths to pedestrian facilities in the public Right of Way within the Project Limits. The City's temporary traffic control plan must be in conformity with the latest version of the MUTCD, as adopted by the Secretary, and be in compliance with the American Disabilities Act of 1990 (ADA) and its implementing regulations at 28 C.F.R. Part 35, and FHWA rules, regulations, and guidance pertaining to the same. The Secretary or the Secretary's authorized representative may act as the City's agent with full authority to determine the dates when any road closings will commence and terminate. The Secretary or the Secretary's authorized representative shall notify the City of the determinations made pursuant to this section.

(b) Permanent Traffic Control. The City must ensure the location, form, and character of informational, regulatory, and warning signs, of traffic signals and of curb and pavement or other markings installed or placed by any public authority, or other agency as authorized by K.S.A. § 8-2005, shall conform to the latest version of the MUTCD as adopted by the Secretary.

(c) Parking Control. The City shall prohibit parking of vehicles on the City Connecting Link and on the acceleration and deceleration lanes of all connecting streets and highways and on additional portions of the connecting streets and highways as the Secretary may deem necessary to permit free flowing traffic throughout the length of the Project covered by this Agreement.

(d) Traffic Movements. The arterial characteristics inherent in the Project require uniformity in information and regulations to the end that traffic may be safely and expeditiously served. The City shall adopt and enforce rules and regulations governing traffic movements as may be deemed necessary or desirable by the Secretary and the FHWA.

15. **Access Control.** The City will maintain control of access rights and prohibit the construction or use of any entrances or access points along the Project within the City other than those shown on the final Design Plans unless prior approval is obtained from the Secretary.

16. **Remittance of Estimated Share.** The City shall either 1) deposit with the Secretary its estimated share of the total Project expenses based upon estimated approved contract quantities or, 2) provide billing and payment documentation to the Secretary of any Preliminary Engineering costs incurred by the City for the Project that the City has paid. If the total amount expended by the City for its Preliminary Engineering costs does not equal its total financial obligation, as described in Article II, then the City shall deposit with the Secretary the difference. If the City chooses to forego providing Preliminary Engineering documentation to the Secretary, the City will remit its estimated share by the date indicated on the resolution form Authorization to Award Contract, Commitment of City Funds received by the City from the Secretary. The date indicated for the City to deposit its estimated share of the total Project expenses or provide Preliminary Engineering documentation is fifty (50) days after the Letting date.

17. **Payment of Final Billing.** If any payment is due to the Secretary, such payment shall be made within thirty (30) days after receipt of a complete and final billing from the Secretary's Chief of Fiscal Services.

18. **Audit.**

(a) Audit Requirements for Federal Awards. All local governmental units, state agencies or instrumentalities, non-profit organizations, institutions of higher education and Indian Tribal governments shall comply with Federal-Aid Transportation Act and the requirements of 2 C.F.R. Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (commonly known as the "Supercircular"). The Audit Standards set forth in 2 C.F.R. Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," and specifically the requirements in Subpart F, 2 C.F.R. § 200.500, *et seq.* require either a single or program specific audit be performed by an

independent certified public accountant in accordance with these standards. All information audited and audit standards and procedures shall comply with 2 C.F.R. § 200.500, *et seq.*

(b) Agency Audit. The Secretary and/or the FHWA may request, in their sole discretion, to conduct an audit of the Project. Upon the request of the Secretary and/or the FHWA for an audit, the City will participate and cooperate in the audit and shall make its records and books available to representatives of the requesting agency for a period of five (5) years after date of final payment under this Agreement. If the audit reveals payments have been made with federal funds by the City for items considered Non-Participating Costs, the City shall promptly reimburse the Secretary for such items upon notification by the Secretary

19. **Accounting.** Upon request by the Secretary and in order to enable the Secretary to report all costs of the Project to the legislature, the City shall provide the Secretary an accounting of all actual Non-Participating Costs which are paid directly by the City to any party outside of the Secretary and all costs incurred by the City not to be reimbursed by the Secretary for Preliminary Engineering, Right of Way, Utility adjustments, Construction, and Construction Engineering work phases, or any other major expense associated with the Project.

20. **Cancellation by City.** If the City cancels the Project, it will reimburse the Secretary for any costs incurred by the Secretary prior to the cancellation of the Project. The City agrees to reimburse the Secretary within thirty (30) days after receipt by the City of the Secretary's statement of the cost incurred by the Secretary prior to the cancellation of the Project.

ARTICLE V

GENERAL PROVISIONS:

1. **Incorporation of Design Plans.** The final Design Plans for the Project are by this reference made a part of this Agreement.

2. **City Connecting Link.** The Parties entered into an agreement covering routine maintenance of the City Connecting Link for portions of K–99 within the city limits. It is the Parties' intention that the agreement for routine maintenance shall remain in full force and effect and the mileage set out in the City Connecting Link maintenance agreement is not affected by this Agreement.

3. **FHWA Approval.** Decisions as to what Project Costs are federal Participating Costs will be made by the Secretary in accordance with the requirements of the FHWA.

4. **Civil Rights Act.** The **Civil Rights Attachment**, pertaining to the implementation of the Civil Rights Act of 1964, is attached and made a part of this Agreement.

5. **Contractual Provisions.** The Provisions found in the current version of the **Contractual Provisions Attachment (Form DA-146a)**, which is attached, are incorporated into, and made a part of this Agreement.

6. **Headings.** All headings in this Agreement have been included for convenience of reference only and are not to be deemed to control or affect the meaning or construction or the provisions herein.

7. **Binding Agreement.** This Agreement and all contracts entered into under the provisions of this Agreement shall be binding upon the Secretary and the City and their successors in office.

8. **No Third-Party Beneficiaries.** No third-party beneficiaries are intended to be created by this Agreement and nothing in this Agreement authorizes third parties to maintain a suit for damages pursuant to the terms or provisions of this Agreement.

9. **Suspension and Debarment**. If the total value of this Agreement exceeds $25,000.00, this Agreement is a covered transaction for purposes of 2 C.F.R. Parts 180 and 1200. Therefore, the City verifies that neither it nor its principals or agents is presently debarred, suspended, proposed for debarment, declared ineligible, disqualified, or voluntarily excluded from participation in this transaction by any federal department or agency. 2 C.F.R. § 200.214.

10. **Buy America Compliance**. The Parties agree to comply with the Buy America requirements of 23 CFR § 635.410, as applicable, when purchasing items using Federal funds under this Agreement. Buy America requires the Parties to purchase only steel and iron produced in the United States unless a waiver has been granted by FHWA or the product is subject to a general waiver. Costs for applicable materials which are not certified either compliant or under waiver will not be reimbursed. Buy America requirements apply to all contractors/subcontractors and should be incorporated through appropriate contract provisions as needed.

11. **Prohibited Use of Certain Technologies.** All Parties agree that they will comply with 2 CFR § 200.216 and 2 CFR § 200.471 regulations. Such regulations provide that recipients and sub-recipients of federal funds are prohibited from obligating or expending loan or grant funds, if any, to 1) procure or obtain; 2) extend or renew a contract to procure or obtain, or; 3) enter into a contract to procure or obtain telecommunication or video surveillance equipment, services, or systems produced by: Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities); and Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities). Any expenditures for such telecommunication or video surveillance equipment, services or systems are unallowable costs and will not be reimbursed.

12. **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same agreement.

13. **Severability**. If any provision of this Agreement is held invalid, the invalidity does not affect other provisions which can be given effect without the invalid provision, and to this end the provisions of this Agreement are severable.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be signed by their duly authorized officers.

ATTEST:

5-15-24

CITY CLERK (Date)

(SEAL)

CITY OF EMPORIA, LYON COUNTY, KANSAS
SEAL
1870

THE CITY OF EMPORIA, KANSAS

5-15-24

MAYOR (Date)

Kansas Department of Transportation
Secretary of Transportation

By: Greg Schieber Digitally signed by Greg Schieber DN: CN=Greg Schieber, O=Kansas Department of Transportation, L=Topeka, S=Kansas, C=US Date: 2024.06.07 14:28:19-05'00'

Greg M. Schieber, P.E. (Date)
Deputy Secretary and
State Transportation Engineer

Approved as to form:

Form Approved
By LAD 06/03/2024
Legal Dept. KDOT

INDEX OF ATTACHMENTS

☒ Civil Rights Attachment
☒ Contractual Provisions Attachment (Form DA-146a)

*Note – If left unchecked, then inapplicable.

KANSAS DEPARTMENT OF TRANSPORTATION

CIVIL RIGHTS ACT ATTACHMENT

PREAMBLE

The Secretary of Transportation for the State of Kansas, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. § 2000d to 2000d-4) and other nondiscrimination requirements and the Regulations, hereby notifies all contracting parties that it will affirmatively ensure that this contract will be implemented without discrimination on the grounds of race, color, national origin, sex, age, disability, income-level or Limited English Proficiency (LEP).

CLARIFICATION

The term "Contractor" is understood to include the Contractor, the Contractor's assignees and successors in interest, consultants, and all other parties to contracts or agreements with the Secretary of Transportation, Kansas Department of Transportation. This Attachment shall govern should this Attachment conflict with provisions of the Document to which it is attached.

ASSURANCE APPENDIX A

During the performance of this contract, the Contractor, for itself, its assignees and successors in interest, agrees as follows:

1. **Compliance with Regulations**: The Contractor will comply with the Acts and the Regulations relative to nondiscrimination in its Federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA) or the Federal Aviation Administration (FAA) as they may be amended from time to time which are herein incorporated by reference and made a part of this contract.

2. **Nondiscrimination**: The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project or program set forth in Appendix B of 49 CFR Part 21.

3. **Solicitations for Subcontractors, Including Procurements of Material and Equipment**: In all solicitations, either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor will be notified by the Contractor of the Contractor's obligations under this contract and the Acts and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.

4. **Information and Reports**: The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the FHWA, FTA, or FAA to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Recipient or, the FHWA, FTA, or FAA as appropriate, and shall set forth what efforts it has made to obtain the information.

5. **Sanctions for Noncompliance**: In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the FHWA, FTA, or FAA may determine to be appropriate, including, but not limited to:

    a. withholding payments to the Contractor under the contract until the Contractor complies; and/or
    b. cancelling, terminating or suspending a contract, in whole or in part.

6. **Incorporation of Provisions**: The Contractor will include the provisions of the paragraphs one (1) through six (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the FHWA, FTA, or FAA may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.

ASSURANCE APPENDIX E

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21;
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- The Federal Aid Highway Act of 1973 (23 U.S.C. § 324 et. seq.), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 et. seq.) as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et. seq.), prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 U.S.C. § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987 (PL No. 100-259), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and Contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, (prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities), (42 U.S.C. §§12131-12189as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38);
- The Federal Aviation Administration's nondiscrimination statute (49 U.S.C. § 47123), (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, (ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations);
- Executive Order 13166, Improving Access to Services for Persons with LEP, and resulting agency guidance, national origin discrimination includes discrimination because of LEP. To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended (prohibits you from discriminating because of sex in education programs or activities), (20 U.S.C. § 1681).

State of Kansas
Department of Administration DA-146a
(Rev. 07-19)

CONTRACTUAL PROVISIONS ATTACHMENT

Important: This form contains mandatory contract provisions and must be attached to or incorporated in all copies of any contractual agreement. If it is attached to the vendor/contractor's standard contract form, then that form must be altered to contain the following provision:

> The Provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 07-19), which is attached hereto, are hereby incorporated in this contract and made a part thereof.
>
> The parties agree that the following provisions are hereby incorporated into the contract to which it is attached and made a part thereof, said contract being the _____ day of _____, 20____.

1. **Terms Herein Controlling Provisions**: It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in any other document relating to and a part of the contract in which this attachment is incorporated. Any terms that conflict or could be interpreted to conflict with this attachment are nullified.

2. **Kansas Law and Venue**: This contract shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this contract shall reside only in courts located in the State of Kansas.

3. **Termination Due To Lack Of Funding Appropriation**: If, in the judgment of the Director of Accounts and Reports, Department of Administration, sufficient funds are not appropriated to continue the function performed in this agreement and for the payment of the charges hereunder, State may terminate this agreement at the end of its current fiscal year. State agrees to give written notice of termination to contractor at least thirty (30) days prior to the end of its current fiscal year and shall give such notice for a greater period prior to the end of such fiscal year as may be provided in this contract, except that such notice shall not be required prior to ninety (90) days before the end of such fiscal year. Contractor shall have the right, at the end of such fiscal year, to take possession of any equipment provided State under the contract. State will pay to the contractor all regular contractual payments incurred through the end of such fiscal year, plus contractual charges incidental to the return of any such equipment. Upon termination of the agreement by State, title to any such equipment shall revert to contractor at the end of the State's current fiscal year. The termination of the contract pursuant to this paragraph shall not cause any penalty to be charged to the agency or the contractor.

4. **Disclaimer Of Liability**: No provision of this contract will be given effect that attempts to require the State of Kansas or its agencies to defend, hold harmless, or indemnify any contractor or third party for any acts or omissions. The liability of the State of Kansas is defined under the Kansas Tort Claims Act (K.S.A. 75-6101, *et seq.*).

5. **Anti-Discrimination Clause**: The contractor agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001, *et seq.*) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111, *et seq.*) and the applicable provisions of the Americans With Disabilities Act (42 U.S.C. 12101, *et seq.*) (ADA), and Kansas Executive Order No. 19-02, and to not discriminate against any person because of race, color, gender, sexual orientation, gender identity or expression, religion, national origin, ancestry, age, military or veteran status, disability status, marital or family status, genetic information, or political affiliation that is unrelated to the person's ability to reasonably perform the duties of a particular job or position; (b) to include in all solicitations or advertisements for employees, the phrase "equal opportunity employer"; (c) to

comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (d) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (e) that a failure to comply with the reporting requirements of (c) above or if the contractor is found guilty of any violation of such acts by the Kansas Human Rights Commission, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration; (f) Contractor agrees to comply with all applicable state and federal anti-discrimination laws and regulations; (g) Contractor agrees all hiring must be on the basis of individual merit and qualifications, and discrimination or harassment of persons for the reasons stated above is prohibited; and (h) if is determined that the contractor has violated the provisions of any portion of this paragraph, such violation shall constitute a breach of contract and the contract may be canceled, terminated, or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration.

6. **Acceptance of Contract**: This contract shall not be considered accepted, approved or otherwise effective until the statutorily required approvals and certifications have been given.

7. **Arbitration, Damages, Warranties**: Notwithstanding any language to the contrary, no interpretation of this contract shall find that the State or its agencies have agreed to binding arbitration, or the payment of damages or penalties. Further, the State of Kansas and its agencies do not agree to pay attorney fees, costs, or late payment charges beyond those available under the Kansas Prompt Payment Act (K.S.A. 75-6403), and no provision will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit any damages available to the State of Kansas or its agencies at law, including but not limited to, the implied warranties of merchantability and fitness for a particular purpose.

8. **Representative's Authority to Contract**: By signing this contract, the representative of the contractor thereby represents that such person is duly authorized by the contractor to execute this contract on behalf of the contractor and that the contractor agrees to be bound by the provisions thereof.

9. **Responsibility for Taxes**: The State of Kansas and its agencies shall not be responsible for, nor indemnify a contractor for, any federal, state or local taxes which may be imposed or levied upon the subject matter of this contract.

10. **Insurance**: The State of Kansas and its agencies shall not be required to purchase any insurance against loss or damage to property or any other subject matter relating to this contract, nor shall this contract require them to establish a "self-insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6101, *et seq.*), the contractor shall bear the risk of any loss or damage to any property in which the contractor holds title.

11. **Information**: **No provision of this contract shall be construed as limiting the Legislative Division of Post Audit from having access to information pursuant to K.S.A. 46-1101, *et seq.***

12. **The Eleventh Amendment**: "The Eleventh Amendment is an inherent and incumbent protection with the State of Kansas and need not be reserved, but prudence requires the State to reiterate that nothing related to this contract shall be deemed a waiver of the Eleventh Amendment."

13. **Campaign Contributions / Lobbying:** Funds provided through a grant award or contract shall not be given or received in exchange for the making of a campaign contribution. No part of the funds provided through this contract shall be used to influence or attempt to influence an officer or employee of any State of Kansas agency or a member of the Legislature regarding any pending legislation or the awarding, extension, continuation, renewal, amendment or modification of any government contract, grant, loan, or cooperative agreement.

Title:	Ordinance No. 26-16 Annexing Lands Located At 647 W HWY 50 Pursuant to K.S.A. 12-520
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
The City of Emporia has received a consent to annexation from the owner of property being located west at 647 W HWY 50. The property adjoins the city, and is eligible for annexation under K.S.A. 12-520.

The property is currently zoned Lyon County Light Industrial. Upon annexation, the property retains its zoning designation. A separate zoning request to rezone to a City Parcel Type will be necessary prior to any development of the property.

The subject property is within the natural growth area of the city, and has public infrastructure within a reasonable distance for the extension of services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being developed as light industrial.

Discussion:
K.S.A. 12-520, permits a city to annex land if the land adjoins the city, and the owner of the subject property has consented to the annexation.

Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance annexing the property.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Approve Ordinance No. 26-16 Annexing Lands Located At 647 W HWY 50 Pursuant to K.S.A. 12-520

Attachments:
Annexation Ordinance 26-16
Aerial Location Map
PLAN ELC Area Map

ORDINANCE NO 26-16

AN ORDINANCE ANNEXING LANDS TO THE CITY OF EMPORIA, KANSAS.

WHEREAS, the following described lands adjoin the City of Emporia, Kansas and are located at 647 W HWY 50 in Lyon County; and

WHEREAS, a written consent for annexation of the following described lands, signed by all of the owners thereof, has been filed with the City of Emporia, Kansas pursuant to K.S.A. 12-520, as amended; and

WHEREAS, the governing body of the City of Emporia, Kansas, finds it advisable to annex such lands.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:

SECTION 1. That the following described lands are hereby annexed and made part of the City of Emporia, Kansas:

THE NE1/4 OF THE SW1/4 OF SECTION 12, TOWNSHIP 19 SOUTH, RANGE 10 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, LESS THAT PART TAKEN FOR HIGHWAY.

SECTION 2. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

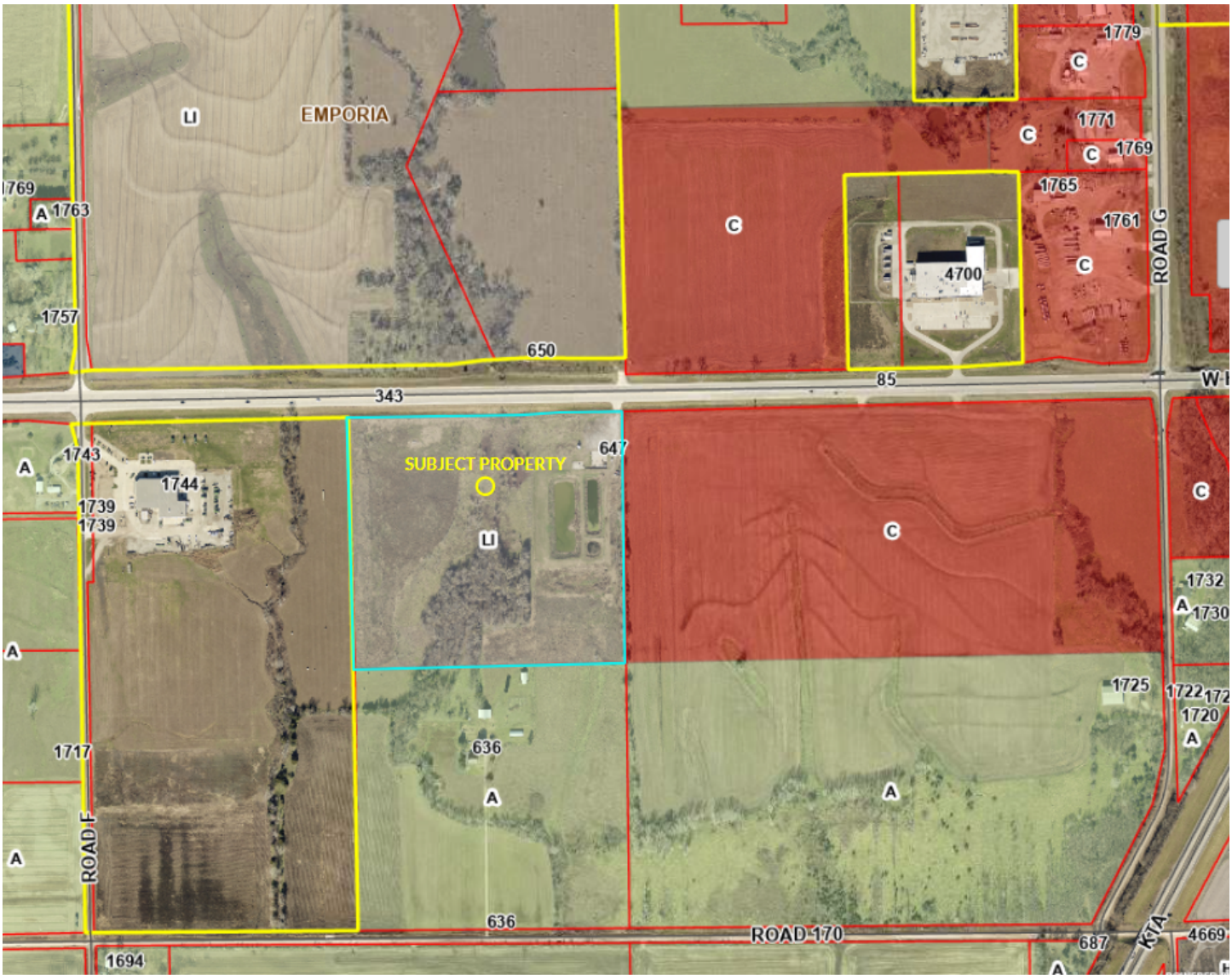
PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 3rd day of June 2026.

_____
Becky Smith, Mayor

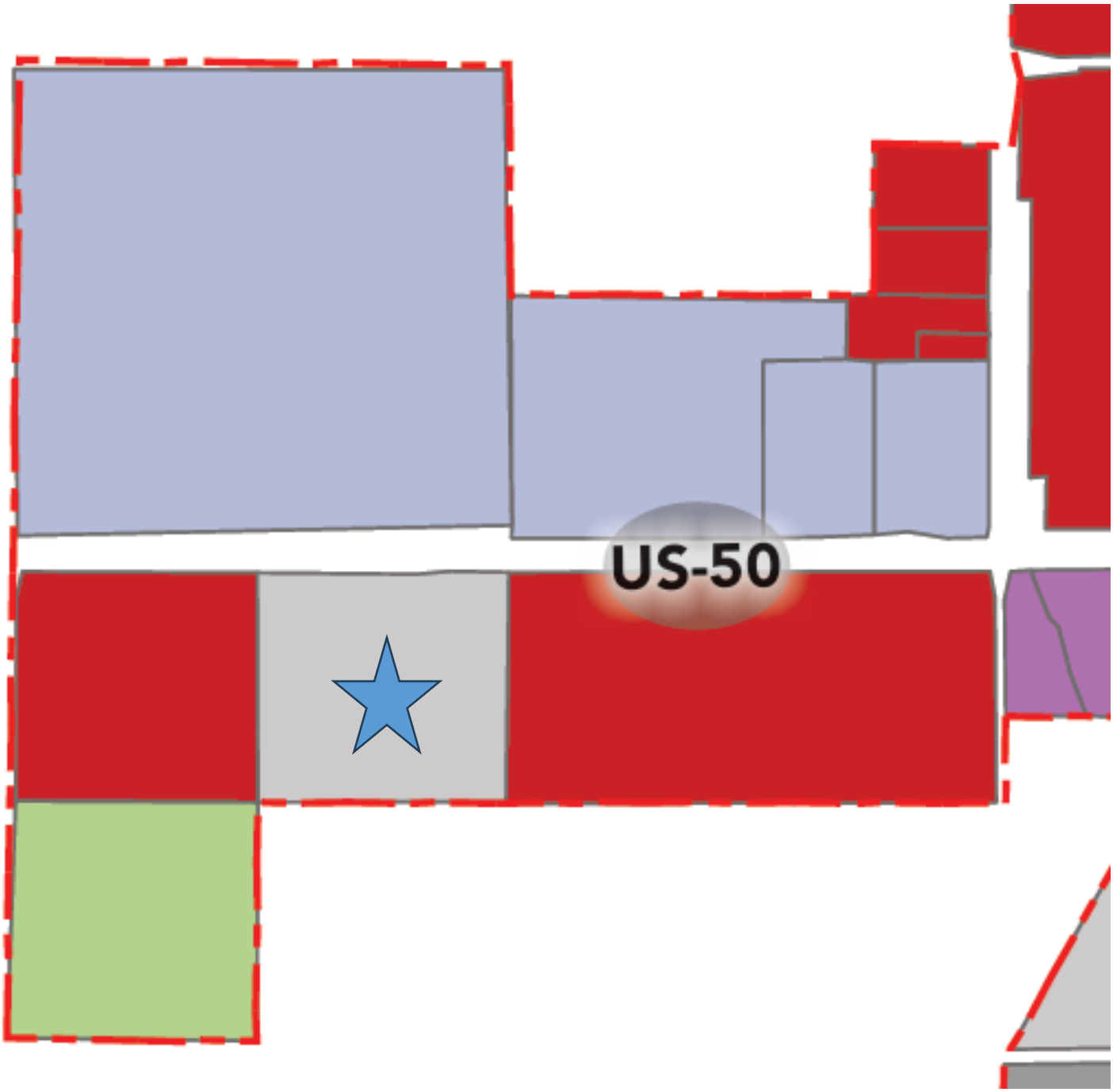
ATTEST:

_____
Kerry Sull, City Clerk

647 W HWY 50
Annexation
Aerial Map



647 W HWY 50
Annexation
PLAN ELC Map



Commission Action Report

Ordinance No. 26-17 Annexing Lands Located At
640 Road 180 Pursuant to K.S.A. 12-520

Title:	Ordinance No. 26-17 Annexing Lands Located At 640 Road 180 Pursuant to K.S.A. 12-520
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
The City of Emporia has received a consent to annexation from the owner of property being located at 640 Road 180. The property adjoins the city and is eligible for annexation under K.S.A. 12-520.

The property is currently zoned Lyon County Agriculture. Upon annexation, the property retains its zoning designation. A separate zoning request to rezone to a City Parcel Type will be necessary prior to any development of the property.

The subject property is within the natural growth area of the city and has public infrastructure within a reasonable distance for the extension of services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being undeveloped agricultural land. This property was outside of the considered planning area but is an extension of tracts of land contemplated during the development of PLAN ELC, and fit within the city planning area based on the size of the proposed development.

Discussion:
K.S.A. 12-520, permits a city to annex land if the land adjoins the city, and the owner of the subject property has consented to the annexation.

Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance annexing the property.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Approve Ordinance No. 26-17 Annexing Lands Located At 640 Road 180 Pursuant to K.S.A. 12-520

Attachments:
Annexation Ordinance 26-17
Aerial Location Map
PLAN ELC Area Map

ORDINANCE NO. 26-17

AN ORDINANCE ANNEXING LAND TO THE CITY OF EMPORIA, KANSAS.

WHEREAS, the following described land adjoins the City of Emporia, Kansas and is located at 640 Road 180 in Lyon County; and

WHEREAS, a written consent for annexation of the following described land, signed by all of the owners thereof, has been filed with the City of Emporia, Kansas pursuant to K.S.A. 12-520, as amended; and

WHEREAS, the governing body of the City of Emporia, Kansas, finds it advisable to annex such lands.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:

SECTION 1. That the following described land is hereby annexed and made part of the City of Emporia, Kansas:

THE SOUTHWEST QUARTER OF SECTION 1, TOWNSHIP 19 SOUTH, RANGE 10 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, EXCEPT A TRACT BEGINNING AT THE SOUTHEAST CORNER OF SAID SW1/4; THENCE WEST 430 FEET; THENCE NORTH 354.5 FEET; THENCE EAST 430 FEET; THENCE SOUTH 354.5 FEET TO THE PLACE OF BEGINNING.

ALSO EXCEPT A TRACT BEGINNING AT THE SOUTHWEST CORNER OF SAID SW1/4; THENCE N00°22'13"W FOR A DISTANCE OF 1320 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING NORTH ON SAID WEST LINE ON AN ASSUMED BEARING OF N00°22'13"W FOR A DISTANCE OF 1319.67 FEET TO THE NORTH LINE OF SAID SW1/4; THENCE S89°42'35"E FOR A DISTANCE OF 660 FEET; THENCE S00°22'13"E FOR A DISTANCE OF 1319.73 FEET; THENCE N89°42'18"W FOR A DISTANCE OF 660 FEET TP THE POINT OF BEGINNING.

SECTION 2. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

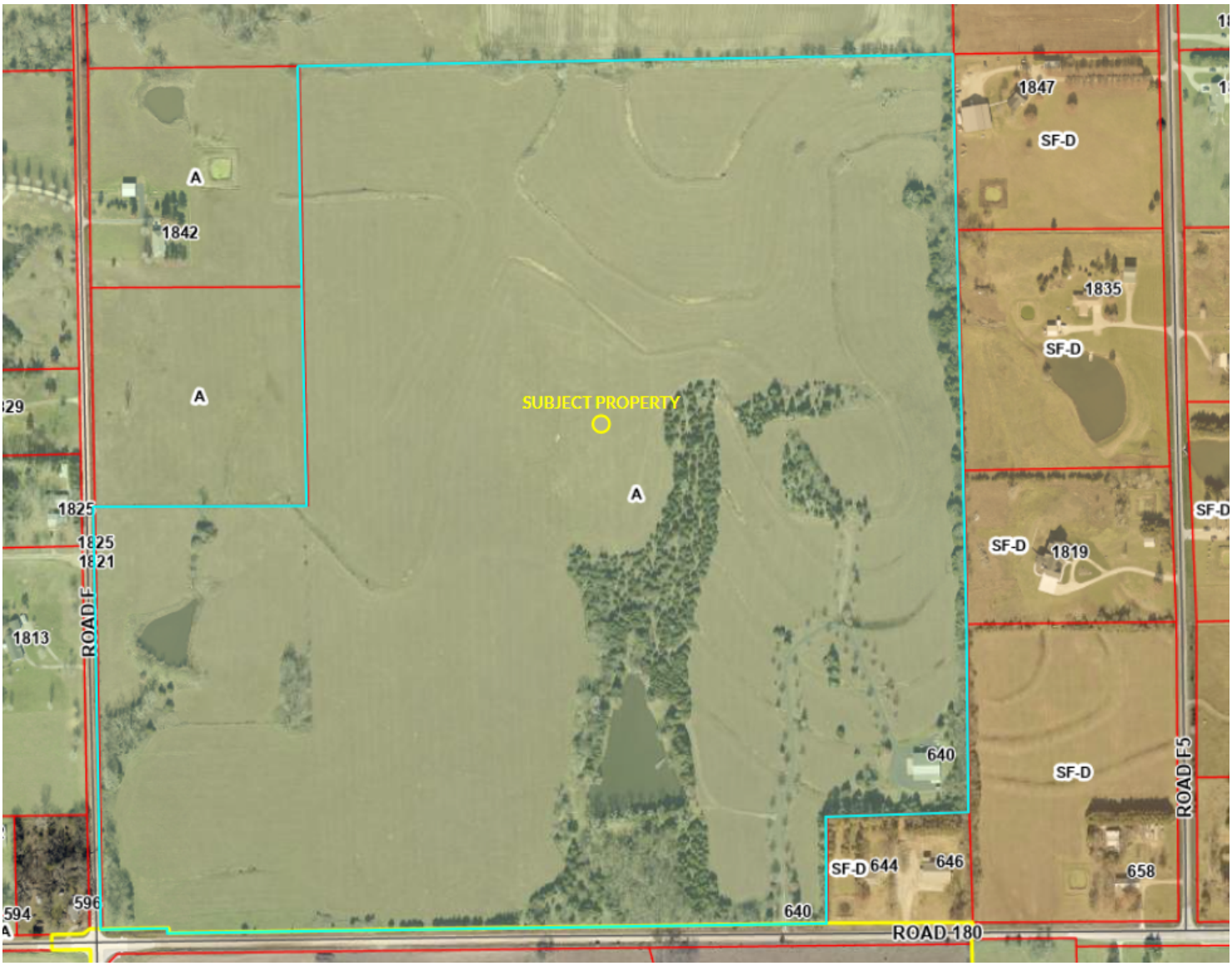
PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 3rd day of June 2026.

_____
Becky Smith, Mayor

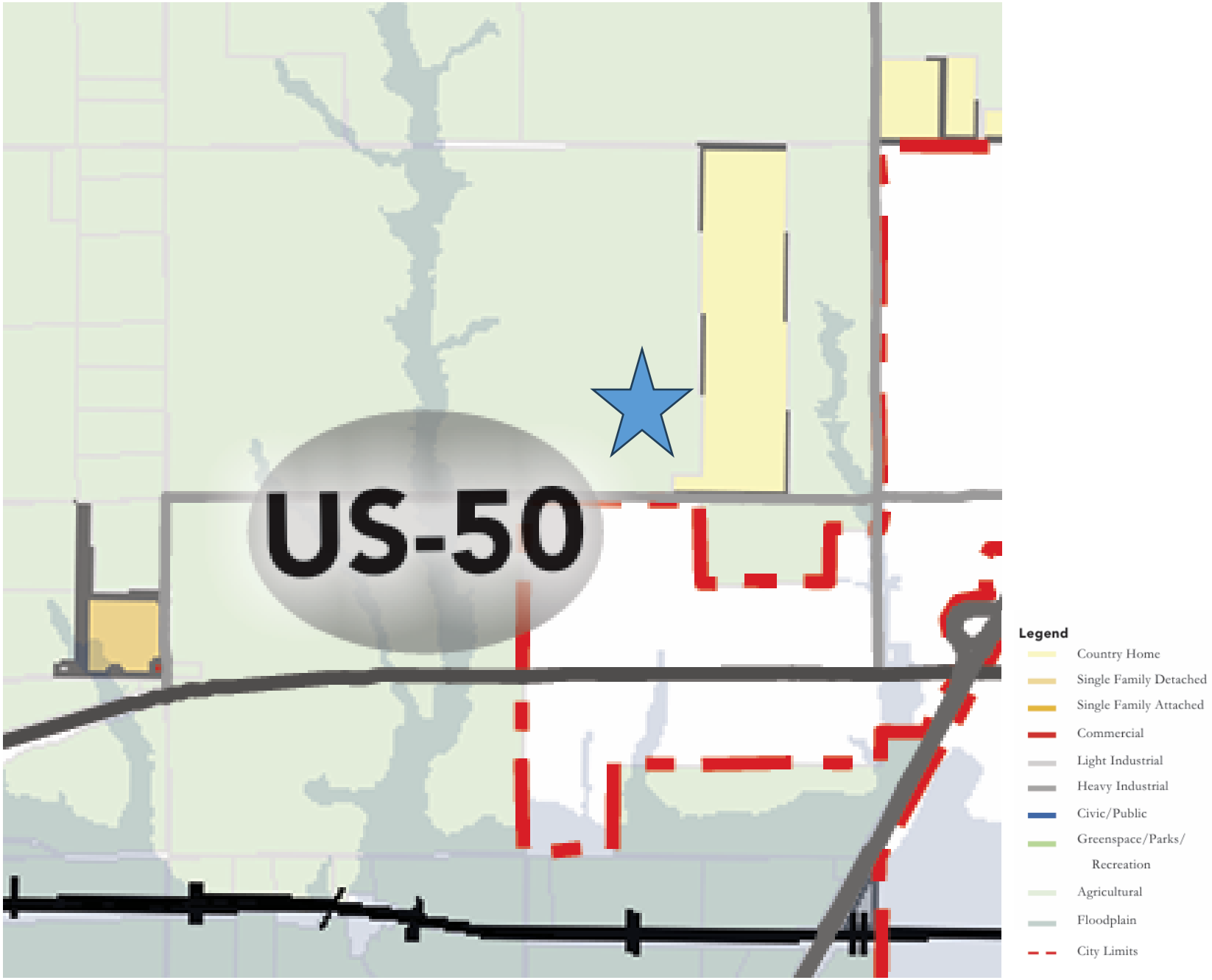
ATTEST:

_____
Kerry Sull, City Clerk

640 Road 180
Annexation
Aerial Map



640 Road 180
Annexation
PLAN ELC Map



Title:	Ordinance No. 26-18 Annexing Lands Located At 1800 Road F Pursuant to K.S.A. 12-520
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
The City of Emporia has received a consent to annexation from the owner of property being located at 1800 Road F. The property adjoins the city, and is eligible for annexation under K.S.A. 12-520.

The property is currently zoned Lyon County Agriculture. Upon annexation, the property retains its zoning designation. A separate zoning request to rezone to a City Parcel Type will be necessary prior to any development of the property.

The subject property is within the natural growth area of the city, and has public infrastructure within a reasonable distance for the extension of services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being undeveloped agricultural land. This property was outside of the considered planning area, but is an extension of tracts of land contemplated during the development of PLAN ELC, and fit within the city planning area based on the size of the proposed development.

Discussion:
K.S.A. 12-520, permits a city to annex land if the land adjoins the city, and the owner of the subject property has consented to the annexation.

Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance annexing the property.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Approve Ordinance No. 26-18 Annexing Lands Located At 1800 Road F Pursuant to K.S.A. 12-520

Attachments:
Annexation Ordinance 26-18
Aerial Location Map
PLAN ELC Area Map

ORDINANCE NO 26-18

AN ORDINANCE ANNEXING LANDS TO THE CITY OF EMPORIA, KANSAS.

WHEREAS, the following described lands adjoin the City of Emporia, Kansas and are located at 1800 Road F in Lyon County; and

WHEREAS, a written consent for annexation of the following described lands, signed by all of the owners thereof, has been filed with the City of Emporia, Kansas pursuant to K.S.A. 12-520, as amended; and

WHEREAS, the governing body of the City of Emporia, Kansas, finds it advisable to annex such lands.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:

SECTION 1. That the following described lands are hereby annexed and made part of the City of Emporia, Kansas:

THE SOUTH HALF OF THE FOLLOWING DESCRIPTION:

A TRACT OF LAND IN THE SW1/4 OF SECTION 1, TOWNSHIP 19 SOUTH, RANGE 10 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHWEST CORNER OF SAID SW1/4; THENCE NORTH ON THE WEST LINE OF SAID SW1/4 ON AN ASSUMED BEARING OF NORTH 0 DEGREES 22'13" WEST FOR A DISTANCE OF 1320 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING NORTH ON SAID WEST LINE ON AN ASSUMED BEARING NORTH 0 DEGREES 22'13" WEST FOR A DISTANCE OF 1319.67 FEET TO THE NORTH LINE OF SAID SW1/4; THENCE SOUTH 89 DEGREES 42'35" EAST FOR A DISTANCE OF 660 FEET; THENCE SOUTH 0 DEGREES 22'13" EAST FOR A DISTANCE OF 1319.73 FEET; THENCE NORTH 89 DEGREES 42'18" WEST FOR A DISTANCE OF 660 FEET TO THE POINT OF BEGINNING.

SECTION 2. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

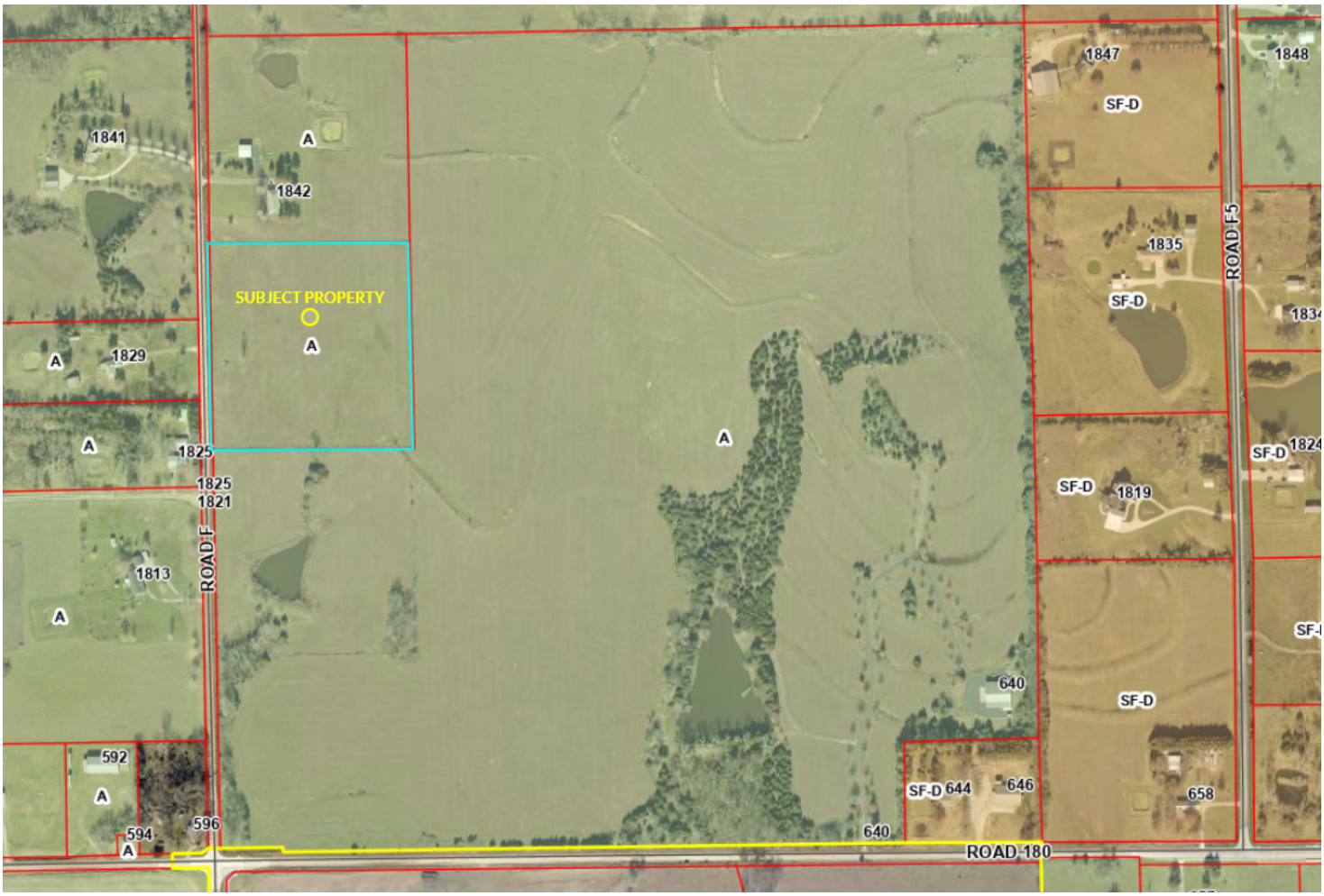
PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 3rd day of June, 2026.

_____
Becky Smith, Mayor

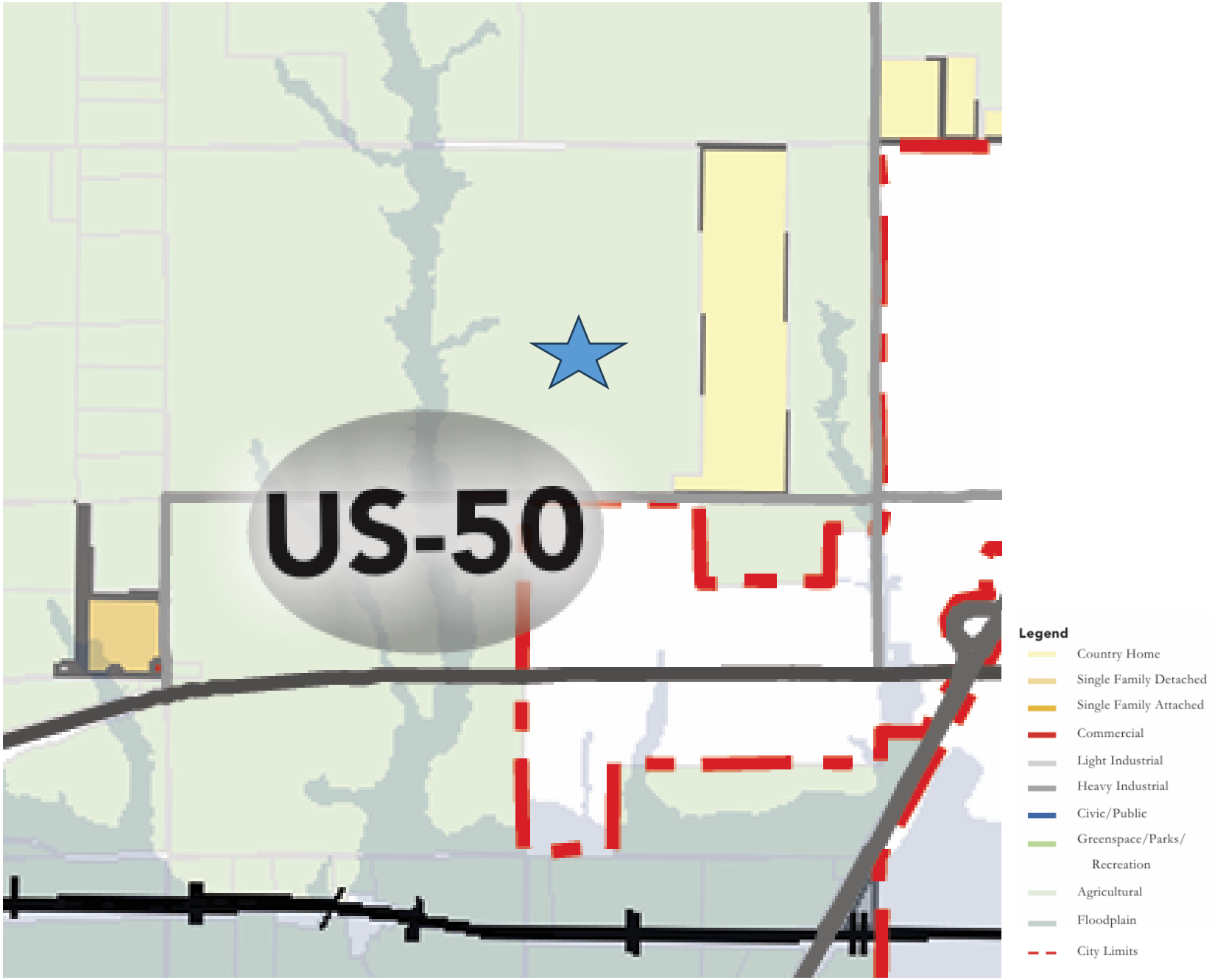
ATTEST:

_____
Kerry Sull, City Clerk

1800 Road F
Annexation
Aerial Map



1800 Road F
Annexation
PLAN ELC Map



Commission Action Report

Ordinance No. 26-19 Annexing Lands Located At
1842 Road F Pursuant to K.S.A. 12-520

Title:	Ordinance No. 26-19 Annexing Lands Located At 1842 Road F Pursuant to K.S.A. 12-520
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
The City of Emporia has received a consent to annexation from the owner of property being located at 1842 Road F. The property adjoins the city, and is eligible for annexation under K.S.A. 12-520.

The property is currently zoned Lyon County Agriculture. Upon annexation, the property retains its zoning designation. A separate zoning request to rezone to a City Parcel Type will be necessary prior to any development of the property.

The subject property is within the natural growth area of the city, and has public infrastructure within a reasonable distance for the extension of services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being undeveloped agricultural land. This property was outside of the considered planning area, but is an extension of tracts of land contemplated during the development of PLAN ELC, and fit within the city planning area based on the size of the proposed development.

Discussion:
K.S.A. 12-520, permits a city to annex land if the land adjoins the city, and the owner of the subject property has consented to the annexation.

Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance annexing the property.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Approve Ordinance No. 26-19 Annexing Lands Located At 1842 Road F Pursuant to K.S.A. 12-520

Attachments:
Annexation Ordinance 26-19
Aerial Location Map
PLAN ELC Area Map

ORDINANCE NO 26-19

AN ORDINANCE ANNEXING LANDS TO THE CITY OF EMPORIA, KANSAS.

WHEREAS, the following described lands adjoin the City of Emporia, Kansas and are located at 1842 Road F in Lyon County; and

WHEREAS, a written consent for annexation of the following described lands, signed by all of the owners thereof, has been filed with the City of Emporia, Kansas pursuant to K.S.A. 12-520, as amended; and

WHEREAS, the governing body of the City of Emporia, Kansas, finds it advisable to annex such lands.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:

SECTION 1. That the following described lands are hereby annexed and made part of the City of Emporia, Kansas:

A TRACT IN THE SOUTHWEST QUARTER (SW1/4) OF SECTION 1, TOWNSHIP 19 SOUTH, RANGE 10 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID SW1/4; THENCE NORTH ON THE WEST LINE OF SAID SW1/4 ON AN ASSUME BEARING NORTH 0°22'13" WEST FOR A DISTANCE OF 1980 FEET TO THE POINT OF BEGINNING; THENCE NORTH 0°22'13" WEST ON SAID WEST LINE FOR A DISTANCE OF 659.67 FEET TO THE NORTH LINE OF SAID SW1/4; THENCE SOUTH 89°42'35" EAST FOR A DISTANCE OF 660 FEET; THENCE SOUTH 0°22'13" EAST FOR A DISTANCE OF 659.73 FEET; THENCE NORTH 89°42'18" WEST FOR A DISTANCE OF 660 FEET TO THE POINT OF BEGINNING.

SECTION 2. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

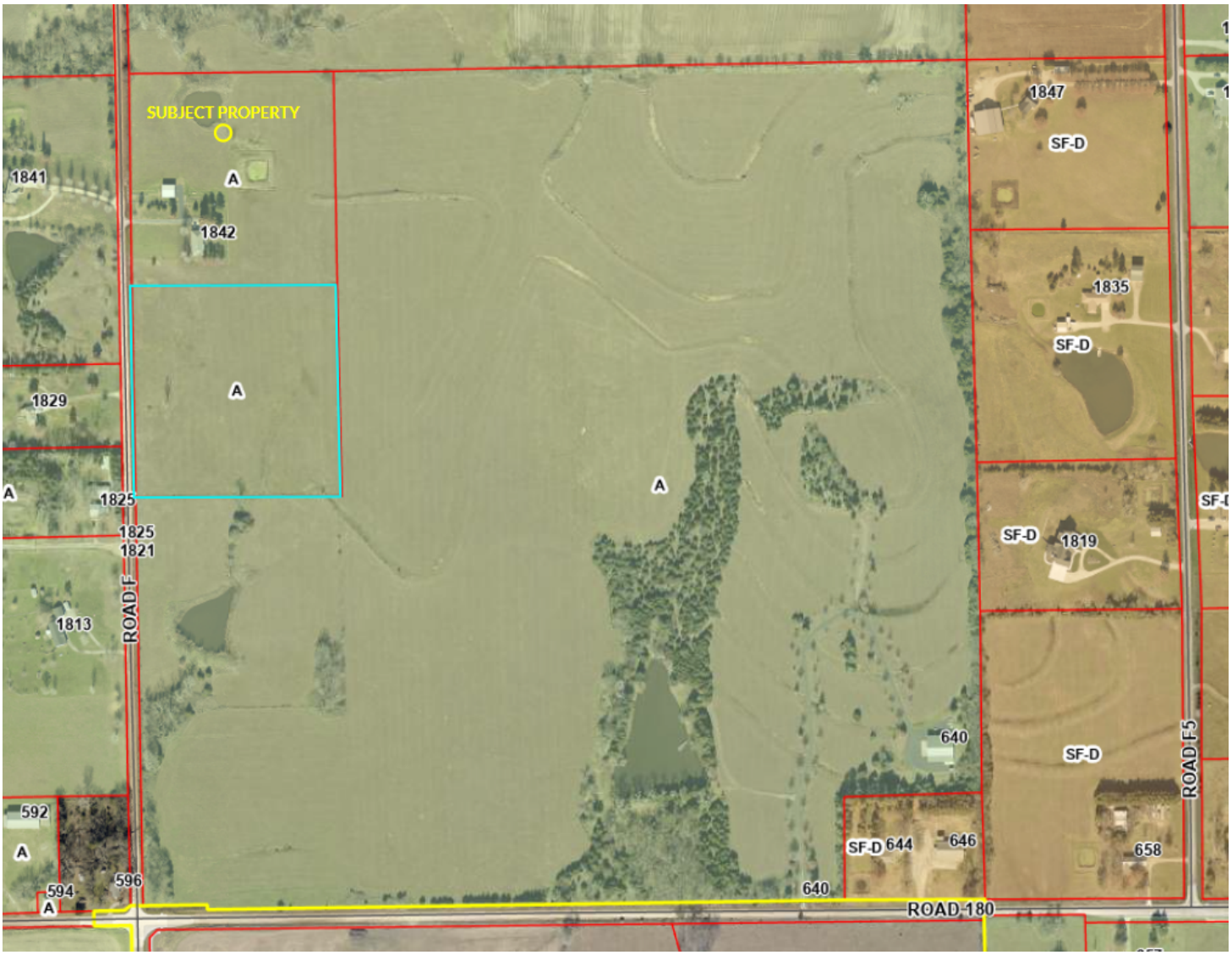
PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 3rd day of June, 2026.

_____
Becky Smith, Mayor

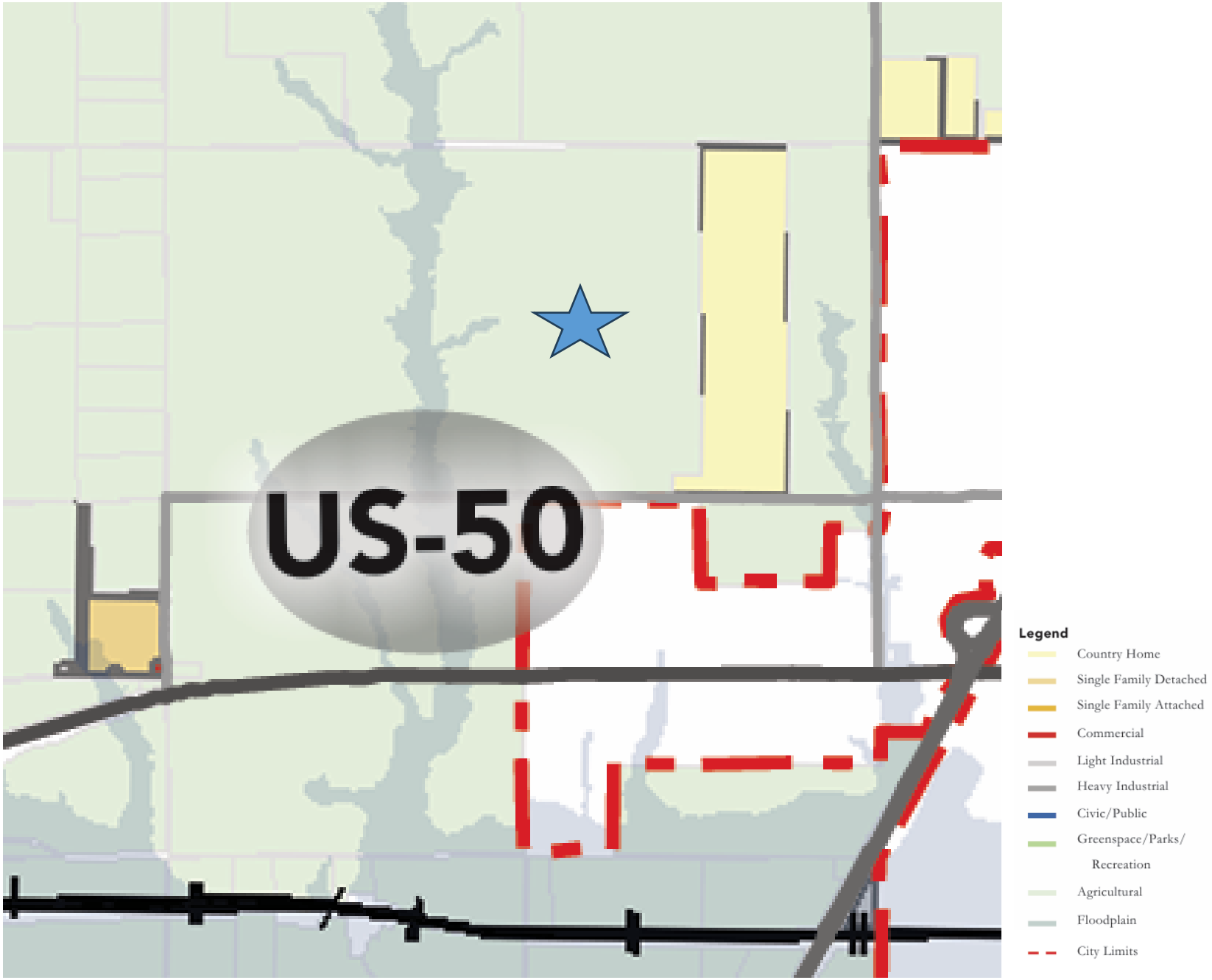
ATTEST:

_____
Kerry Sull, City Clerk

1842 Road F
Annexation
Aerial Map



1842 Road F
Annexation
PLAN ELC Map



Commission Action Report

Ordinance No. 26-20 Annexing Lands Located At
600 Road 190 Pursuant to K.S.A. 12-520

Title:	Ordinance No. 26-20 Annexing Lands Located At 600 Road 190 Pursuant to K.S.A. 12-520
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
The City of Emporia has received a consent to annexation from the owner of property being located at 600 Road 190. The property adjoins the city, and is eligible for annexation under K.S.A. 12-520.

The property is currently zoned Lyon County Agriculture. Upon annexation, the property retains its zoning designation. A separate zoning request to rezone to a City Parcel Type will be necessary prior to any development of the property.

The subject property is within the natural growth area of the city, and has public infrastructure within a reasonable distance for the extension of services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being undeveloped agricultural land. This property was outside of the considered planning area, but is an extension of tracts of land contemplated during the development of PLAN ELC, and fit within the city planning area based on the size of the proposed development.

Discussion:
K.S.A. 12-520, permits a city to annex land if the land adjoins the city, and the owner of the subject property has consented to the annexation.

Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance annexing the property.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Approve Ordinance No. 26-20 Annexing Lands Located At 600 Road 190 Pursuant to K.S.A. 12-520

Attachments:
Annexation Ordinance 26-20
Aerial Location Map
PLAN ELC Area Map

ORDINANCE NO. 26-20

AN ORDINANCE ANNEXING LAND TO THE CITY OF EMPORIA, KANSAS.

WHEREAS, the following described land adjoins the City of Emporia, Kansas and is located at 600 Road 190 in Lyon County; and

WHEREAS, a written consent for annexation of the following described land, signed by all of the owners thereof, has been filed with the City of Emporia, Kansas pursuant to K.S.A. 12-520, as amended; and

WHEREAS, the governing body of the City of Emporia, Kansas, finds it advisable to annex such lands.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:

SECTION 1. That the following described land is hereby annexed and made part of the City of Emporia, Kansas:

THE NORTHWEST QUARTER (NW1/4) OF SECTION 1, TOWNSHIP 19 SOUTH, RANGE 10 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS.

SECTION 2. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

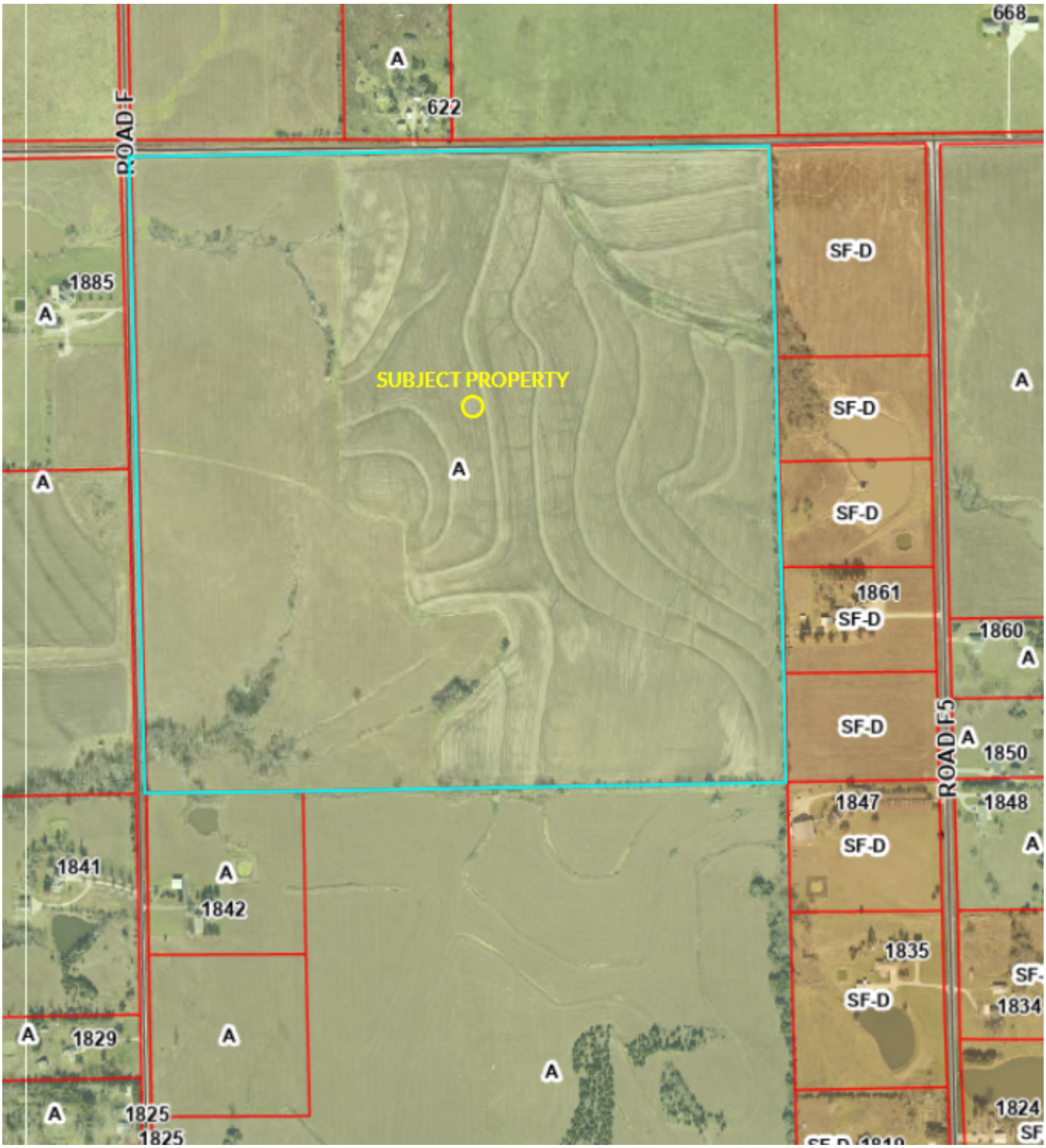
PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 3rd day of June, 2026.

_____
Becky Smith, Mayor

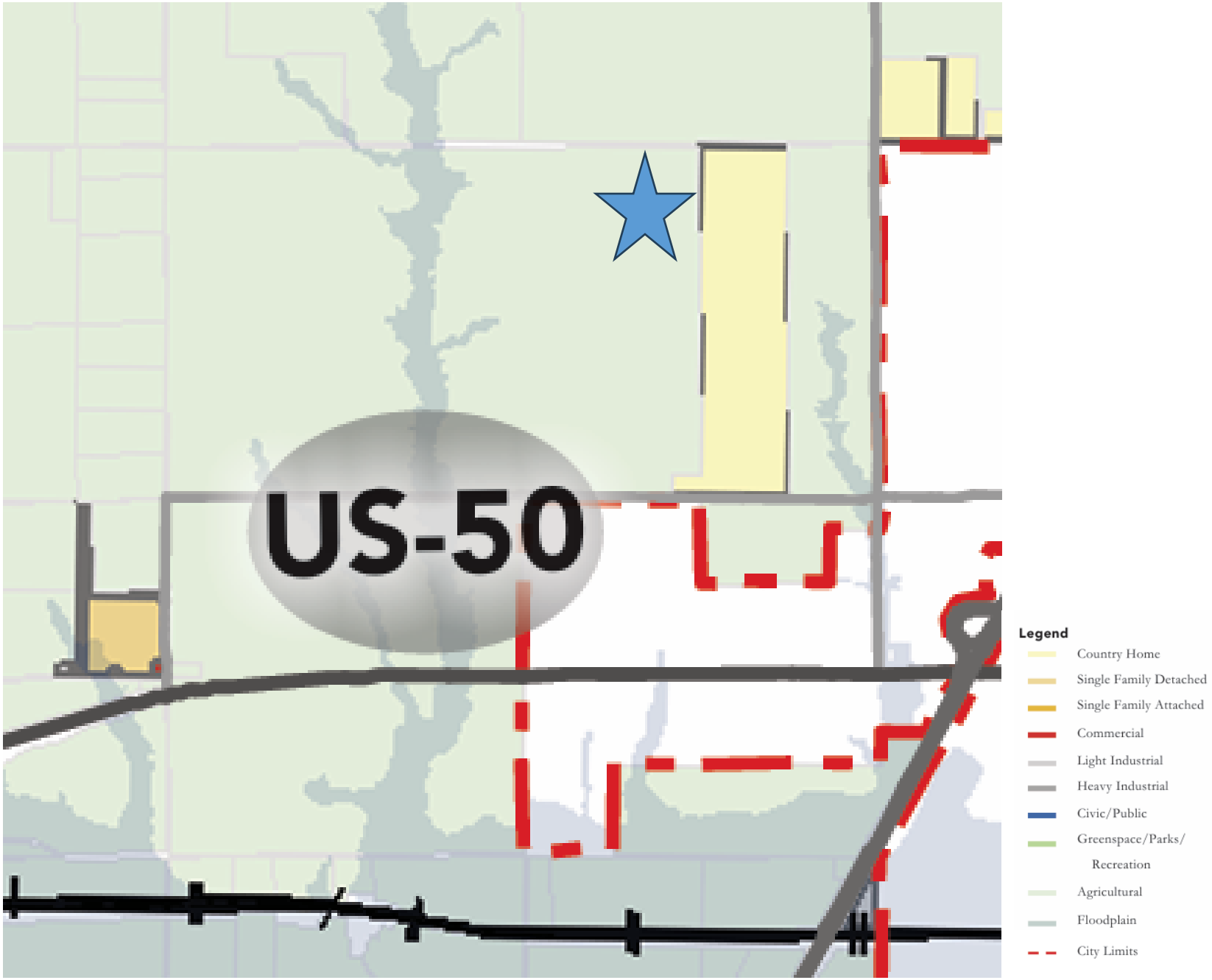
ATTEST:

_____
Kerry Sull, City Clerk

600 Road 190
Annexation
Aerial Map



600 Road 190
Annexation
PLAN ELC Map



PUBLIC NOTICE

SPECIAL GATHERING OF THE GOVERNING BODY

There will be a special gathering of the Governing Body on Wednesday, June 10, 2026, at noon, to be held at the David Traylor Zoo Education Center, located at 75 Sodens Rd, Emporia, Kansas. The purpose of this special gathering is to attend the Annual Emporia Friends of the Zoo Luncheon. No action will be taken by the City of Emporia. City Commissioners will be in attendance, and the public is welcome to attend.

Witness my hand and the seal of said City.

Assembly Called by:

5/29/26

Trey Cocking — Date
City Manager

Witness my hand, the seal of said City, this 29th day of May 2026.

05/29/26

Sue Bryson — Date
Deputy City Clerk

The Governing Body of the City of Emporia, Kansas, met in Regular Session, Wednesday, May 20, 2026, with Mayor Smith presiding and Commissioners Duncan, Harter, Ogle and Steinkuhler present. Also present were City Manager Cocking, Deputy City Manager Detter, Deputy City Manager Wash, City Clerk Sull and City Attorney Montgomery.

Richelle Birk and Ashley Mitchell, representing the Veterans Legacy Fund, were in attendance to accept a proclamation declaring July 3, 2026, through July 5, 2026, as "American 250 Weekend" in Emporia. They stated July 4, 2026, marks 250 years since the signing of the Declaration of Independence. People across the country will celebrate the semi-quincentennial with patriotic events. The leaders that brought "The Wall That Heals" to Emporia have established a fund under the Emporia Community Foundation called "Veterans Legacy Fund". The purpose of this fund is to promote veteran-inspired events. The Veterans Legacy Fund will host a patriotic "America 250" parade in Emporia on July 3, 2026. The Veterans Legacy Fund serves to recognize previous generations and inspire future generations and recognize the contributions of the Veterans Legacy Fund in promoting tourism and patriotism in the Founding City of Veterans Day.

Mayor Smith then presented the proclamation.

CITY COMMISSION
(Public Comment)

This is the time for the public to make comments.

The public is invited to make comments at this time. Please limit comments to two (2) minutes each. Please state your name and address prior to making comments. No comments were made at this time.

CITY COMMISSION
(Emporia Police Department)
(Kansas Association of Police Chiefs)
(Recognition of EPD Officers)

Ed Owens, Chief of Police, was recognized and addressed the Governing Body. He stated recently members of the Emporia Police Department were recognized by the Kansas Association of Police Chiefs with individual awards and a unit citation for exceptional investigative work in 2025. The recognitions are from two significant investigations, human smuggling and illegal dental operation and a narcotic trafficking operation. Officer recognition includes Sergeant Dominick Vortherms, Corporal A. Nelson, Officer Martin Orozco, Officer Hawkins Taylor, each received a Bronze Award. This award recognizes outstanding achievement above and beyond normal law enforcement responsibilities and duties. Investigator H. Anderson and Corporal Nelson accepted a Unit Citation Award on behalf of the Emporia Police Department. This award recognizes coordinated efforts by a group of officers in a major case, operation, or incident.

Mayor Smith then presented a Key to the City to each officer.

CITY COMMISSION
(Extending Sales of Alcoholic Liquor and Cereal Malt Beverages)
(Ordinance Number 26-15)

AN ORDINANCE OF THE CITY OF EMPORIA, KANSAS AUTHORIZING EXTENDED SALES OF ALCOHOLIC LIQUOR AND CEREAL MALT BEVERAGES FOR THE DURATION OF THE FIFA 2026 WORLD CUP, to which City Clerk assigned Ordinance Number 26-15, was presented to the Governing Body for their consideration.

City Attorney Montgomery was recognized and addressed the Governing Body. She stated House Bill 2481 allows cities to opt for temporary extended alcohol sales hours during the FIFA 2026 World Cup by adopting an ordinance. The proposed ordinance would allow eligible licensees in Emporia to sell alcohol and cereal malt beverages between 6:00 a.m. and 5:00 a.m. from June 11, 2026, through July 19, 2026. The expanded hours apply both the retail sales in the original packaging and sale for on-premises consumption. Individual licensed businesses may still determine their own

hours of operation within the expanded allowable hours. Staff recommend action on Ordinance Number 26-15 authorizing extended sales of alcoholic liquor and cereal malt beverages for the duration of the FIFA 2026 World Cup.

Discussion took place with no formal motion brought forward.

CITY COMMISSION
(Request to Planning Commission)
(Review Medical Facility Zoning Regulations)

City Attorney Montgomery was recognized and addressed the Governing Body. She stated community discussions regarding healthcare related land uses have prompted consideration of portions of the City's zoning regulations relating to medical facilities and healthcare uses. This request would ask the Planning Commission to review the City's zoning regulations relating to the medical facilities and healthcare related uses and provide recommendations to the Governing Body by December 31, 2026. He stated the proposed review is intended to support a transparent, informed, and community-focused evaluation of the City's zoning regulations relating to medical facilities and healthcare related uses. The review will include research regarding planning practices and zoning approaches, stakeholder and community engagement, Planning Commission work sessions, and formal public hearings before recommendations are made to the Governing Body. Staff anticipate retaining a consultant or professional advisor to assist with technical research, planning considerations, and development of potential zoning amendments. A prepared document titled "Proposed Process for Review of Medical Facility Zoning Regulations" outlines a potential framework for public engagement, Planning Commission review, and anticipated meeting dates. The document is intended to assist the Planning Commission during the discussion regarding the scope, structure, and timeline of the review process.

Information regarding the request and review process will be made available on the City website at **emporiaks.gov/medicalzoning.** Meeting updates and materials will be posted throughout the review process. Staff recommend approval of the Request for the Planning Commission to review medical facility zoning regulations.

Commissioner Harter made a motion to approve request for the Planning Commission to Review Medical Facility Zoning Regulations. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

PLANNING AND DEVELOPMENT
(Annex Lands Located at 1771 Road G and 600 Road 175)
(Ordinance Number 26-13)

AN ORDINANCE ANNEXING LANDS TO THE CITY OF EMPORIA, KANSAS, to which the City Clerk assigned Ordinance Number 26-13, was presented to the Governing Body for their consideration.

Justin Givens, Director of Building & Neighborhood Development, was recognized and addressed the Governing Body. He stated the City of Emporia has received consent to annexation from the owner of two properties located at 1771 Road G and 600 Road 175. The properties adjoin the City and are eligible for annexation under K.S.A. 12-520. Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance to annex the property. The properties are currently zoned Lyon County Agricultural and Lyon County Commercial, upon annexation, the property retains its zoning designation. A separate zoning request will be necessary prior to any development on the property. He stated the subject property is within the natural growth area of the City and has public infrastructure within a reasonable distance for the extension or services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being developed as a mix of industrial flex and commercial use. Staff recommend approval of Ordinance Number 26-13 annexing lands located at 1771 Road G and 600 Road 175 pursuant to K.S.A. 12-520.

Commissioner Harter made a motion to approve Ordinance Number 26-13 annexing lands located at 1771 Road G and 600 road 175 pursuant to K.S.A. 12-520. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner

Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

CITY COMMISSION
(Voluntary Annexation and Limited Property Tax Rebate Agreement)
(1771 Road G and 600 Road 175)

Justin Givens, Director of Building & Neighborhood Development, was recognized and addressed the Governing Body. He stated Resolution Number 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services. The proposed agreement authorizes the temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate terminates upon development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term. The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process. The owner of 1771 Road G and 600 Road 175 has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy. Staff recommend approving the Voluntary Annexation and Limited Property Tax Rebate Agreement for 1771 Road G and 600 Road 175.

Commissioner Harter made a motion to approve Voluntary Annexation and Limited Property Tax Rebate Agreement for 1771 Road G and 600 Road 175. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

PLANNING AND DEVELOPMENT
(Annex Land Located at 4502 W. 18th Avenue)
(Ordinance Number 26-14)

AN ORDINANCE ANNEXING LANDS TO THE CITY OF EMPORIA, KANSAS, to which the City Clerk assigned Ordinance Number 26-14, was presented to the Governing Body for their consideration.

Justin Givens, Director of Building & Neighborhood Development, was recognized and addressed the Governing Body. He stated the City of Emporia has received consent to annexation from the owner of property located at 4502 W. 18th Avenue. The property adjoins the City and are eligible for annexation under K.S.A. 12-520. Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance to annex the property. The property is currently zoned Lyon County Agricultural, upon annexation, the property retains its zoning designation. A separate zoning request will be necessary prior to any development on the property. He stated the subject property is within the natural growth area of the City and has public infrastructure within a reasonable distance for the extension or services to the site. PLAN ELC, the city/county comprehensive plan, anticipates the property being developed as a mix of industrial flex and commercial use. Staff recommend approval of Ordinance Number 26-14 annexing land located at 4502 W/ 18th Avenue pursuant to K.S.A. 12-520.

Commissioner Harter made a motion to approve Ordinance Number 26-14 annexing land located at 4502 W. 18th Avenue pursuant to K.S.A. 12-520. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye and Mayor Smith, aye.

CITY COMMISSION
(Voluntary Annexation and Limited Property Tax Rebate Agreement)
(4502 W. 18th Avenue)

Justin Givens, Director of Building & Neighborhood Development, was recognized and addressed the Governing Body. He stated previously Resolution Number 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services. The proposed agreement authorizes the temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate terminates upon

development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term. The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process. The owner of 4502 W. 18th Avenue has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy. Staff recommend approving the Voluntary Annexation and Limited Property Tax Rebate Agreement for 4502 W. 18th Avenue.

Commissioner Harter made a motion to approve Voluntary Annexation and Limited Property Tax Rebate Agreement for 4502 W. 18th Avenue. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

CITY COMMISSION
(Health in All Policies Grant)
(Authorization for Civic Leadership Institute)
(Resolution Number 3794)

Tayler Wash, Deputy City Manager, was recognized and addressed the Governing Body. She stated the City of Emporia signed a Health in All Policies (HiAP) Package Pledge through the Pathways to a Healthy Kansas initiative in partnership with Healthier Lyon County. The partnership encourages local government to incorporate health considerations into policies, programs and community education. The city currently operates the Civic Leadership Institute (CLI) program, which provides residents with education and engagement opportunities related to local government and community leadership. She stated staff has an opportunity to enhance the program with the integration of health-focused concepts throughout the existing curriculum to demonstrate how local government operations and policies enhance community health and well-being. The City is eligible to apply for a noncompetitive implementation grant in an amount not to exceed $15,000. No local match or city funding is required. Grant funds would support curriculum development, educational materials, and implementation activities associated with the program. Grant funds will be distributed over a five-year period and will require

continued implementation and maintenance of the program throughout the grant term. Approval of the resolution authorizes the City Manager, or designee, to work with Healthier Lyon County and Pathways to fulfill the minimum requirements of the HiAP Educational Curriculum Package and apply for the grant. If awarded, the grant funding would support the Civic Leadership Institute curriculum. Staff recommend adoption of Resolution Number 3794 authorizing participation in the Health in All Policies grant initiative for the Civic Leadership Institute.

Commissioner Duncan made a motion to adopt Resolution Number 3794 authorizing participation in the Health in All Policies grant initiative for the Civic Leadership Institute. Commissioner Harter seconded the motion. The vote follows: Commissioner Duncan, aye; Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

CITY COMMISSION
CITY MANAGER'S REPORT
(Financials & Building Permits)

This is the time for the City Manager to make comments and reports to the public.

The following is general information for the month of April 2026 for the community:

1. Monthly Local Retail Sales Tax Receipts Update

	2025	2026	
	$ 500,397.02	$ 512,773.63	**Increase of $12,376.61** for the month, and Overall increase of 2.36% from year 2025.
YTD	**$ 2,148,522.40**	**$2,199,147.23**	

2. City Share from County Tax

	2025	2026	
	$ 264,261.39	$ 263,184.39	**Decrease of $1,077.00** for the month, and Overall increase of 4.13% from year 2025.
YTD	**$1,107,078.41**	**$ 1,154,724.10**	

Building Permits issued from 4/1/2026 to 4/30/2026 for new construction, remodeling/repairs and demolition.

Total number of building permits issued through Code Services:	67
Total valuations associated with those building permits:	$ 8,750,589.29
Large valuations:	**Walmart $5,000,000.**
	Southwick $2,634,476.
Total number of dollars collected for Building Permit Fees:	$ 28,671.00
Construct – Single-family dwellings	0

Demo – Single-family dwellings	2

Flint Hills Mall CID for April 2026	$	13,293.93
YTD	**$**	**59,924.64**
Pavilions CID for April 2026	$	10,216.58
CID #2	**$**	10,216.58
YTD	**$**	**149,488.04**
Fairview Hotel CID for April 2026	**$**	5,774.81
YTD	**$**	**22,368.76**
West Plaza CID for April 2026	**$**	5,558.42
YTD	**$**	**30,087.91**

Consent Agenda

It was moved by Commissioner Harter, seconded by Commissioner Steinkuhler that the Consent Agenda listed below be ratified as a whole:

a. Commission Minutes of the Regular Meeting held on May 6, 2026.
b. Request for Extension at 417 Commercial Street for CDBG Commercial Rehab Grant.

The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

CITY COMMISSION
(City Manager's Report)

This is an opportunity for the City Manager to present information to the public that may not be reported in other news accounts or City activities or to highlight accomplishments of the organization.

At the time this Agenda was prepared, the following items were in the works:

TENTATIVE AGENDA FOR WEDNESDAY JUNE 3, 2026, MEETING.

- Proclamation Recognizing the month of June as Zoo Month.
- Award Bid for Airport 24-Hour Refueling Equipment Installation.
- Annual Operation and Maintenance Assurance Agreement with Kansas Department of Wildlife, Parks and Tourism.

- **Study Session:**
- Discuss Emporia Land Bank Housing Infill Project.
- Review Outside Appropriation Requests.
- Prairie Paws Annual Update.

CITY COMMISSION
(Governing Body Comment)

This is the time for the Mayor and City Commissioners to make comments and reports to the public. No comments were made at this time.

Commissioner Harter made a motion to recess the meeting until 11:45 a.m. at the Evora Wheeler Conference Room. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

The following items were discussed at the Study Session:

1. 2025 Public Works Department Totals.

2. Budget Overview.

3. Solid Waste Master Plan.

EXECUTIVE SESSION

Commissioner Harter made a motion to recess into Executive Session for 30 minutes, inviting pertinent city staff to discuss confidential data of a third party relating to economic development. The justification for the executive session is provided by K.S.A. 75-4319(b)(4) to protect financial affairs and trade secrets of a third party. The open meeting will resume in the City Commission Chamber at approximately 1:30 p.m. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

Upon reconvening the meeting in Regular Session at 1:30 p.m., this same date, in the City Commission Meeting Room, Commissioner Harter made a motion to continue

the executive session discussion for the reason stated previously with all the same pertinent city staff and resuming the open meeting at approximately 1:50 p.m. Commissioner Duncan seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Duncan, aye; and Commissioner Steinkuhler, aye. Commissioner Ogle and Mayor Smith were not present at the time of the vote.

Upon reconvening the meeting in Regular Session at 1:50 p.m., this same date, in the City Commission Meeting Room, Commissioner Harter made a motion to continue the executive session discussion for the reason stated previously with all the same pertinent city staff and resuming the open meeting at approximately 2:10 p.m. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; and Commissioner Steinkuhler, aye. Commissioner Duncan and Mayor Smith were not present at the time of the vote.

Upon reconvening the meeting in Regular Session at 2:15 p.m., this same date, in the City Conference Meeting Room, Mayor Smith stated they had discussed confidential data of a third party relating to economic development and no action was taken.

Commissioner Duncan then made motion to adjourn. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Duncan, aye; Commissioner Steinkuhler, aye; Commissioner Harter, aye; and Mayor Smith, aye. Commissioner Ogle was not present at the time of the vote.

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

Title:	Extension of Agreement with Emporia Chamber of Commerce for Visit Emporia Services
Agenda Date:	June 3, 2026
Presented By:	Tayler Wash, Deputy City Manager

Background:

The City and the Emporia Chamber of Commerce entered into an agreement in 2013 for operation of Visit Emporia. In January 2026, the City Commission approved a temporary extension of that agreement, which expired in April 2026. The proposed agreement would extend the current arrangement through September 30, 2026, while long-term operational options continue to be evaluated.

Discussion:

Management of Visit Emporia operations has shifted to the City; however, until Visit Emporia formally terminates its agreement with the Chamber and either establishes itself as an independent entity or enters into an agreement with another organization, the contractual relationship must continue through the Chamber.

During this transition and ongoing uncertainty surrounding the future structure of FHEA, Visit Emporia has continued maintaining a considerable level of service, particularly heading into the busy summer tourism season. Reserves previously used to support operations have been substantially depleted, and additional funding is needed to sustain services during this interim period.

Financial Considerations:

The proposed three-month extension would provide funding not to exceed $114,000, using the existing payment and invoicing structure. Funding would come from the Transient Guest Tax (TGT) Fund. While these funds have not yet been formally allocated to Visit Emporia, funding has been designated within the TGT Fund for visitor and tourism-related services.

Recommended Action:

Approve the 3-Month Extension Agreement between the City of Emporia and the Emporia Chamber of Commerce for continued Visit Emporia services through September 30, 2026.

Attachments:

3-Month Extension Agreement between the City of Emporia and the Emporia Chamber of Commerce

Visit Extension

Between the City of Emporia and Emporia Chamber of Commerce

This **3 Month Extension Agreement** (“Extension”) is entered into by and between the **City of Emporia, Kansas**(“City”) and the **Emporia Chamber of Commerce** (“Chamber”), collectively referred to as the “Parties.”

1. Purpose

The purpose of this Extension is to temporarily extend the existing agreement **dated April 17, 2013** between the City and the Chamber related to the operation of a **Convention and Visitors Bureau (Visit Emporia)** in order to allow the Parties additional time to evaluate and negotiate a potential longer-term arrangement.

2. Term

This Extension shall be effective for a period of three **(3) months**, commencing on **June 3, 2026**, and expiring on **September 30, 2026**, unless terminated earlier by mutual written agreement of the Parties.

3. Compensation

- Total compensation payable under this Extension **shall not exceed One hundred twenty thousand dollars ($114,000.00)**for the 3-month term.
- Payment shall be made in accordance with the same payment structure, invoicing procedures, and timing as outlined in the original agreement, unless otherwise agreed to in writing.

4. Terms and Conditions

Except as expressly modified by this Extension:

- **All terms, conditions, duties, responsibilities, and obligations** of the original agreement between the Parties **remain in full force and effect**.
- This Extension does not amend, waive, or replace any provision of the original agreement beyond the limited 30-day term and compensation cap stated herein.

5. No Long-Term Commitment

This Extension is temporary in nature and **does not obligate either Party** to enter into a subsequent agreement or extension beyond the 3-month period.

6. Authority

Each Party represents that the individual signing below has the authority to bind their respective organization to this Extension.

7. Governing Law

This Extension shall be governed by and construed in accordance with the laws of the **State of Kansas**.

Signatures

City of Emporia, Kansas
By: _____
Name: _____
Title: _____
Date: _____

Emporia Chamber of Commerce
By: _____
Name: _____
Title: _____
Date: _____

Title:	Voluntary Annexation and Limited Property Tax Rebate Agreement 647 W HWY 50
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
Resolution 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services.

The owner of property located at 647 W HWY 50 has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy.

Discussion:
The proposed agreement authorizes and temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate will terminate upon development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term.

The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process.

Financial considerations:
The City's portion of property taxes will be rebated for a period of up to three years following annexation.

Recommended action:
Approve Voluntary Annexation and Limited Property Tax Rebate Agreement 647 W HWY 50

Attachments:
Voluntary Annexation and Limited Property Tax Rebate Agreement 647 W HWY 50

CITY OF EMPORIA, KANSAS

Voluntary Annexation and Limited Property Tax Rebate Agreement

THIS AGREEMENT is made and entered into this 3rd day of June 2026, by and between the City of Emporia, Kansas ("City") and ETW LLC ("Owner"). "Owner" includes the property owner and any duly authorized representative acting on behalf of the owner.

WHEREAS, Owner owns real property located in Lyon County, Kansas, more particularly described herein (the "Property");

WHEREAS, Owner has submitted or intends to submit a petition for voluntary annexation of the Property into the City;

WHEREAS, the Property is associated with proposed annexation and anticipated development; and

WHEREAS, the parties desire to establish the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes if the Property is annexed, consistent with the City's Policy on Voluntary Annexation and Limited Property Tax Rebate (the "Policy").

NOW, THEREFORE, the parties agree as follows:

SECTION 1. PURPOSE

This Agreement establishes the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes, if the Property is annexed.

SECTION 2. PROPERTY

The "Property" subject to this Agreement shall mean the real property annexed into the City pursuant to Ordinance No. 26-16, which ordinance is incorporated herein by reference.

SECTION 3. ANNEXATION

Annexation of the Property is a legislative decision of the Governing Body. Nothing in this Agreement obligates the City to approve annexation.

This Agreement is effective only upon annexation of the Property. If annexation does not occur, this Agreement is void.

SECTION 4. TERM

The term of this Agreement shall be three (3) years from the effective date of annexation.

SECTION 5. ANTICIPATED DEVELOPMENT

The Property is associated with anticipated future development that supports the City's economic development interests.

SECTION 6. PROPERTY TAX REBATE

A. Eligibility
Upon annexation, the Owner will be eligible for a rebate of the City's portion of property taxes, subject to this Agreement and the Policy.

B. Rebate
The rebate shall be equal to one hundred percent (100%) of the City of Emporia's portion of ad valorem property taxes levied on the Property and paid by the Owner for a period of three (3) years.

C. Exclusion
The rebate applies solely to the City of Emporia's portion of ad valorem property taxes and does not apply to taxes levied by any other taxing jurisdiction.

D. Nature of Rebate
The rebate is a discretionary economic development incentive and shall not be construed as a waiver, abatement, or modification of any tax.

E. Payment
Rebates shall be paid only after taxes are collected, processed, and distributed to the City. No rebate shall be paid if taxes are delinquent.

Rebates are subject to annual appropriation by the Governing Body.

SECTION 7. TERMINATION

This Agreement and any rebate eligibility shall terminate upon:

- Transfer of ownership;
- Commencement of development, including permit issuance, grading, or construction;
- Extension of infrastructure or utilities to serve the anticipated development;
- Expiration of the term;
- De-annexation; or
- Noncompliance with this Agreement.

SECTION 8. DEANNEXATION

If anticipated development does not occur, the Owner may request that the City consider deannexation of the Property prior to expiration or termination of this Agreement.

Deannexation is subject to Governing Body approval and applicable law. If deannexation is approved, the property will no longer be subject to City of Emporia property taxes and will be taxed in the same manner as property located outside the City limits. Deannexed property shall be ineligible for future participation in the Rebate Program.

SECTION 9. GENERAL PROVISIONS

A. Compliance
Owner shall comply with applicable laws. Noncompliance may result in termination.

B. No Vested Rights
This Agreement creates no vested rights to annexation, rebate, or de-annexation.

C. Non-Assignment
This Agreement may not be assigned without City approval. Transfer of ownership terminates this Agreement.

D. Entire Agreement
This Agreement constitutes the entire agreement between the parties.

E. Amendment
This Agreement may be amended only by written approval of the Governing Body.

F. Severability
Invalid provisions do not affect the remainder.

G. Governing Law
Kansas law governs this Agreement.

EXECUTION

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF EMPORIA, KANSAS

_____

Becky Smith, Mayor

Attest:

_____

Kerry Sull, City Clerk

OWNER

By: _____

Name: _____

Title: _____

Title:	Voluntary Annexation and Limited Property Tax Rebate Agreement 640 Road 180
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
Resolution 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services.

The owner of property located at 640 Road 180 has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy.

Discussion:
The proposed agreement authorizes and temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate will terminate upon development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term.

The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process.

Financial considerations:
The City's portion of property taxes will be rebated for a period of up to three years following annexation.

Recommended action:
Approve Voluntary Annexation and Limited Property Tax Rebate Agreement 640 Road 180

Attachments:
Voluntary Annexation and Limited Property Tax Rebate Agreement 640 Road 180

CITY OF EMPORIA, KANSAS

Voluntary Annexation and Limited Property Tax Rebate Agreement

THIS AGREEMENT is made and entered into this 3rd day of June 2026, by and between the City of Emporia, Kansas ("City") and Roy's LLC ("Owner"). "Owner" includes the property owner and any duly authorized representative acting on behalf of the owner.

WHEREAS, Owner owns real property located in Lyon County, Kansas, more particularly described herein (the "Property");

WHEREAS, Owner has submitted or intends to submit a petition for voluntary annexation of the Property into the City;

WHEREAS, the Property is associated with proposed annexation and anticipated development; and

WHEREAS, the parties desire to establish the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes if the Property is annexed, consistent with the City's Policy on Voluntary Annexation and Limited Property Tax Rebate (the "Policy").

NOW, THEREFORE, the parties agree as follows:

SECTION 1. PURPOSE

This Agreement establishes the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes, if the Property is annexed.

SECTION 2. PROPERTY

The "Property" subject to this Agreement shall mean the real property annexed into the City pursuant to Ordinance No. 26-17, which ordinance is incorporated herein by reference.

SECTION 3. ANNEXATION

Annexation of the Property is a legislative decision of the Governing Body. Nothing in this Agreement obligates the City to approve annexation.

This Agreement is effective only upon annexation of the Property. If annexation does not occur, this Agreement is void.

SECTION 4. TERM

The term of this Agreement shall be three (3) years from the effective date of annexation.

SECTION 5. ANTICIPATED DEVELOPMENT

The Property is associated with anticipated future development that supports the City's economic development interests.

SECTION 6. PROPERTY TAX REBATE

A. Eligibility
Upon annexation, the Owner will be eligible for a rebate of the City's portion of property taxes, subject to this Agreement and the Policy.

B. Rebate
The rebate shall be equal to one hundred percent (100%) of the City of Emporia's portion of ad valorem property taxes levied on the Property and paid by the Owner for a period of three (3) years.

C. Exclusion
The rebate applies solely to the City of Emporia's portion of ad valorem property taxes and does not apply to taxes levied by any other taxing jurisdiction.

D. Nature of Rebate
The rebate is a discretionary economic development incentive and shall not be construed as a waiver, abatement, or modification of any tax.

E. Payment
Rebates shall be paid only after taxes are collected, processed, and distributed to the City. No rebate shall be paid if taxes are delinquent.

Rebates are subject to annual appropriation by the Governing Body.

SECTION 7. TERMINATION

This Agreement and any rebate eligibility shall terminate upon:

- Transfer of ownership;
- Commencement of development, including permit issuance, grading, or construction;
- Extension of infrastructure or utilities to serve the anticipated development;
- Expiration of the term;
- De-annexation; or
- Noncompliance with this Agreement.

SECTION 8. DEANNEXATION

If anticipated development does not occur, the Owner may request that the City consider deannexation of the Property prior to expiration or termination of this Agreement.

Deannexation is subject to Governing Body approval and applicable law. If deannexation is approved, the property will no longer be subject to City of Emporia property taxes and will be taxed in the same manner as property located outside the City limits. Deannexed property shall be ineligible for future participation in the Rebate Program.

SECTION 9. GENERAL PROVISIONS

A. Compliance
Owner shall comply with applicable laws. Noncompliance may result in termination.

B. No Vested Rights
This Agreement creates no vested rights to annexation, rebate, or de-annexation.

C. Non-Assignment
This Agreement may not be assigned without City approval. Transfer of ownership terminates this Agreement.

D. Entire Agreement
This Agreement constitutes the entire agreement between the parties.

E. Amendment
This Agreement may be amended only by written approval of the Governing Body.

F. Severability
Invalid provisions do not affect the remainder.

G. Governing Law
Kansas law governs this Agreement.

EXECUTION

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF EMPORIA, KANSAS

_____

Becky Smith, Mayor

Attest:

_____

Kerry Sull, City Clerk

OWNER

By: _____

Name: _____

Title: _____

Title: Voluntary Annexation and Limited Property Tax Rebate Agreement 1800 Road F

Agenda Date: June 3, 2026

Presented By: Justin Givens, Director, Building & Neighborhood Development

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Background:
Resolution 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services.

The owner of property located at 1800 Road F has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy.

Discussion:
The proposed agreement authorizes and temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate will terminate upon development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term.

The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process.

Financial considerations:
The City's portion of property taxes will be rebated for a period of up to three years following annexation.

Recommended action:
Approve Voluntary Annexation and Limited Property Tax Rebate Agreement 1800 Road F

Attachments:
Voluntary Annexation and Limited Property Tax Rebate Agreement 1800 Road F

CITY OF EMPORIA, KANSAS

Voluntary Annexation and Limited Property Tax Rebate Agreement

THIS AGREEMENT is made and entered into this 3rd day of June 2026, by and between the City of Emporia, Kansas ("City") and KR Nelson LLC ("Owner"). "Owner" includes the property owner and any duly authorized representative acting on behalf of the owner.

WHEREAS, Owner owns real property located in Lyon County, Kansas, more particularly described herein (the "Property");

WHEREAS, Owner has submitted or intends to submit a petition for voluntary annexation of the Property into the City;

WHEREAS, the Property is associated with proposed annexation and anticipated development; and

WHEREAS, the parties desire to establish the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes if the Property is annexed, consistent with the City's Policy on Voluntary Annexation and Limited Property Tax Rebate (the "Policy").

NOW, THEREFORE, the parties agree as follows:

SECTION 1. PURPOSE

This Agreement establishes the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes, if the Property is annexed.

SECTION 2. PROPERTY

The "Property" subject to this Agreement shall mean the real property annexed into the City pursuant to Ordinance No. 26-18, which ordinance is incorporated herein by reference.

SECTION 3. ANNEXATION

Annexation of the Property is a legislative decision of the Governing Body. Nothing in this Agreement obligates the City to approve annexation.

This Agreement is effective only upon annexation of the Property. If annexation does not occur, this Agreement is void.

SECTION 4. TERM

The term of this Agreement shall be three (3) years from the effective date of annexation.

SECTION 5. ANTICIPATED DEVELOPMENT

The Property is associated with anticipated future development that supports the City's economic development interests.

SECTION 6. PROPERTY TAX REBATE

A. Eligibility
Upon annexation, the Owner will be eligible for a rebate of the City's portion of property taxes, subject to this Agreement and the Policy.

B. Rebate
The rebate shall be equal to one hundred percent (100%) of the City of Emporia's portion of ad valorem property taxes levied on the Property and paid by the Owner for a period of three (3) years.

C. Exclusion
The rebate applies solely to the City of Emporia's portion of ad valorem property taxes and does not apply to taxes levied by any other taxing jurisdiction.

D. Nature of Rebate
The rebate is a discretionary economic development incentive and shall not be construed as a waiver, abatement, or modification of any tax.

E. Payment
Rebates shall be paid only after taxes are collected, processed, and distributed to the City. No rebate shall be paid if taxes are delinquent.

Rebates are subject to annual appropriation by the Governing Body.

SECTION 7. TERMINATION

This Agreement and any rebate eligibility shall terminate upon:

- Transfer of ownership;
- Commencement of development, including permit issuance, grading, or construction;
- Extension of infrastructure or utilities to serve the anticipated development;
- Expiration of the term;
- De-annexation; or
- Noncompliance with this Agreement.

SECTION 8. DEANNEXATION

If anticipated development does not occur, the Owner may request that the City consider deannexation of the Property prior to expiration or termination of this Agreement.

Deannexation is subject to Governing Body approval and applicable law. If deannexation is approved, the property will no longer be subject to City of Emporia property taxes and will be taxed in the same manner as property located outside the City limits. Deannexed property shall be ineligible for future participation in the Rebate Program.

SECTION 9. GENERAL PROVISIONS

A. Compliance
Owner shall comply with applicable laws. Noncompliance may result in termination.

B. No Vested Rights
This Agreement creates no vested rights to annexation, rebate, or de-annexation.

C. Non-Assignment
This Agreement may not be assigned without City approval. Transfer of ownership terminates this Agreement.

D. Entire Agreement
This Agreement constitutes the entire agreement between the parties.

E. Amendment
This Agreement may be amended only by written approval of the Governing Body.

F. Severability
Invalid provisions do not affect the remainder.

G. Governing Law
Kansas law governs this Agreement.

EXECUTION

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF EMPORIA, KANSAS

_____

Becky Smith, Mayor

Attest:

_____

Kerry Sull, City Clerk

OWNER

By: _____

Name: _____

Title: _____

Title: Voluntary Annexation and Limited Property Tax Rebate Agreement 1842 Road F

Agenda Date: June 3, 2026

Presented By: Justin Givens, Director, Building & Neighborhood Development

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Background:
Resolution 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services.

The owner of property located at 1842 Road F has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy.

Discussion:
The proposed agreement authorizes and temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate will terminate upon development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term.

The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process.

Financial considerations:
The City's portion of property taxes will be rebated for a period of up to three years following annexation.

Recommended action:
Approve Voluntary Annexation and Limited Property Tax Rebate Agreement 1842 Road F

Attachments:
Voluntary Annexation and Limited Property Tax Rebate Agreement 1842 Road F

CITY OF EMPORIA, KANSAS

Voluntary Annexation and Limited Property Tax Rebate Agreement

THIS AGREEMENT is made and entered into this 3rd day of June 2026, by and between the City of Emporia, Kansas ("City") and Nicholas D Nelson ("Owner"). "Owner" includes the property owner and any duly authorized representative acting on behalf of the owner.

WHEREAS, Owner owns real property located in Lyon County, Kansas, more particularly described herein (the "Property");

WHEREAS, Owner has submitted or intends to submit a petition for voluntary annexation of the Property into the City;

WHEREAS, the Property is associated with proposed annexation and anticipated development; and

WHEREAS, the parties desire to establish the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes if the Property is annexed, consistent with the City's Policy on Voluntary Annexation and Limited Property Tax Rebate (the "Policy").

NOW, THEREFORE, the parties agree as follows:

SECTION 1. PURPOSE

This Agreement establishes the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes, if the Property is annexed.

SECTION 2. PROPERTY

The "Property" subject to this Agreement shall mean the real property annexed into the City pursuant to Ordinance No. 26-19, which ordinance is incorporated herein by reference.

SECTION 3. ANNEXATION

Annexation of the Property is a legislative decision of the Governing Body. Nothing in this Agreement obligates the City to approve annexation.

This Agreement is effective only upon annexation of the Property. If annexation does not occur, this Agreement is void.

SECTION 4. TERM

The term of this Agreement shall be three (3) years from the effective date of annexation.

SECTION 5. ANTICIPATED DEVELOPMENT

The Property is associated with anticipated future development that supports the City's economic development interests.

SECTION 6. PROPERTY TAX REBATE

A. Eligibility
Upon annexation, the Owner will be eligible for a rebate of the City's portion of property taxes, subject to this Agreement and the Policy.

B. Rebate
The rebate shall be equal to one hundred percent (100%) of the City of Emporia's portion of ad valorem property taxes levied on the Property and paid by the Owner for a period of three (3) years.

C. Exclusion
The rebate applies solely to the City of Emporia's portion of ad valorem property taxes and does not apply to taxes levied by any other taxing jurisdiction.

D. Nature of Rebate
The rebate is a discretionary economic development incentive and shall not be construed as a waiver, abatement, or modification of any tax.

E. Payment
Rebates shall be paid only after taxes are collected, processed, and distributed to the City. No rebate shall be paid if taxes are delinquent.

Rebates are subject to annual appropriation by the Governing Body.

SECTION 7. TERMINATION

This Agreement and any rebate eligibility shall terminate upon:

- Transfer of ownership;
- Commencement of development, including permit issuance, grading, or construction;
- Extension of infrastructure or utilities to serve the anticipated development;
- Expiration of the term;
- De-annexation; or
- Noncompliance with this Agreement.

SECTION 8. DEANNEXATION

If anticipated development does not occur, the Owner may request that the City consider deannexation of the Property prior to expiration or termination of this Agreement.

Deannexation is subject to Governing Body approval and applicable law. If deannexation is approved, the property will no longer be subject to City of Emporia property taxes and will be taxed in the same manner as property located outside the City limits. Deannexed property shall be ineligible for future participation in the Rebate Program.

SECTION 9. GENERAL PROVISIONS

A. Compliance
Owner shall comply with applicable laws. Noncompliance may result in termination.

B. No Vested Rights
This Agreement creates no vested rights to annexation, rebate, or de-annexation.

C. Non-Assignment
This Agreement may not be assigned without City approval. Transfer of ownership terminates this Agreement.

D. Entire Agreement
This Agreement constitutes the entire agreement between the parties.

E. Amendment
This Agreement may be amended only by written approval of the Governing Body.

F. Severability
Invalid provisions do not affect the remainder.

G. Governing Law
Kansas law governs this Agreement.

EXECUTION

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF EMPORIA, KANSAS

_____

Becky Smith, Mayor

Attest:

_____

Kerry Sull, City Clerk

OWNER

By: _____

Name: _____

Title: _____

Title:	Voluntary Annexation and Limited Property Tax Rebate Agreement 600 Road 190
Agenda Date:	June 3, 2026
Presented By:	Justin Givens, Director, Building & Neighborhood Development

Background:
Resolution 3793 established a Policy on Voluntary Annexation and Limited Property Tax Rebate to encourage annexation in advance of anticipated development and support long-term economic growth and coordinated provision of municipal services.

The owner of property located at 600 Road 190 has requested voluntary annexation. The property is associated with anticipated future development and is eligible for consideration under the policy.

Discussion:
The proposed agreement authorizes and temporary rebate of the City's portion of property taxes following annexation for a period of up to three years. The rebate will terminate upon development, transfer of ownership, extension of infrastructure to support development, or expiration of the agreement term.

The rebate is a municipal expenditure and does not alter the tax levy, assessment, or collection process.

Financial considerations:
The City's portion of property taxes will be rebated for a period of up to three years following annexation.

Recommended action:
Approve Voluntary Annexation and Limited Property Tax Rebate Agreement 600 Road 190

Attachments:
Voluntary Annexation and Limited Property Tax Rebate Agreement 600 Road 190

CITY OF EMPORIA, KANSAS

Voluntary Annexation and Limited Property Tax Rebate Agreement

THIS AGREEMENT is made and entered into this 3rd day of June 2026, by and between the City of Emporia, Kansas ("City") and Flint Hills Land And Cattle Company, LLC ("Owner"). "Owner" includes the property owner and any duly authorized representative acting on behalf of the owner.

WHEREAS, Owner owns real property located in Lyon County, Kansas, more particularly described herein (the "Property");

WHEREAS, Owner has submitted or intends to submit a petition for voluntary annexation of the Property into the City;

WHEREAS, the Property is associated with proposed annexation and anticipated development; and

WHEREAS, the parties desire to establish the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes if the Property is annexed, consistent with the City's Policy on Voluntary Annexation and Limited Property Tax Rebate (the "Policy").

NOW, THEREFORE, the parties agree as follows:

SECTION 1. PURPOSE

This Agreement establishes the terms under which the Owner may be eligible for a limited, temporary rebate of certain City property taxes, if the Property is annexed.

SECTION 2. PROPERTY

The "Property" subject to this Agreement shall mean the real property annexed into the City pursuant to Ordinance No. 26-20, which ordinance is incorporated herein by reference.

SECTION 3. ANNEXATION

Annexation of the Property is a legislative decision of the Governing Body. Nothing in this Agreement obligates the City to approve annexation.

This Agreement is effective only upon annexation of the Property. If annexation does not occur, this Agreement is void.

SECTION 4. TERM

The term of this Agreement shall be three (3) years from the effective date of annexation.

SECTION 5. ANTICIPATED DEVELOPMENT

The Property is associated with anticipated future development that supports the City's economic development interests.

SECTION 6. PROPERTY TAX REBATE

A. Eligibility

Upon annexation, the Owner will be eligible for a rebate of the City's portion of property taxes, subject to this Agreement and the Policy.

B. Rebate

The rebate shall be equal to one hundred percent (100%) of the City of Emporia's portion of ad valorem property taxes levied on the Property and paid by the Owner for a period of three (3) years.

C. Exclusion

The rebate applies solely to the City of Emporia's portion of ad valorem property taxes and does not apply to taxes levied by any other taxing jurisdiction.

D. Nature of Rebate

The rebate is a discretionary economic development incentive and shall not be construed as a waiver, abatement, or modification of any tax.

E. Payment

Rebates shall be paid only after taxes are collected, processed, and distributed to the City. No rebate shall be paid if taxes are delinquent.

Rebates are subject to annual appropriation by the Governing Body.

SECTION 7. TERMINATION

This Agreement and any rebate eligibility shall terminate upon:

- Transfer of ownership;
- Commencement of development, including permit issuance, grading, or construction;
- Extension of infrastructure or utilities to serve the anticipated development;
- Expiration of the term;
- De-annexation; or
- Noncompliance with this Agreement.

SECTION 8. DEANNEXATION

If anticipated development does not occur, the Owner may request that the City consider deannexation of the Property prior to expiration or termination of this Agreement.

Deannexation is subject to Governing Body approval and applicable law. If deannexation is approved, the property will no longer be subject to City of Emporia property taxes and will be taxed in the same manner as property located outside the City limits. Deannexed property shall be ineligible for future participation in the Rebate Program.

SECTION 9. GENERAL PROVISIONS

A. Compliance
Owner shall comply with applicable laws. Noncompliance may result in termination.

B. No Vested Rights
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C. Non-Assignment
This Agreement may not be assigned without City approval. Transfer of ownership terminates this Agreement.

D. Entire Agreement
This Agreement constitutes the entire agreement between the parties.

E. Amendment
This Agreement may be amended only by written approval of the Governing Body.

F. Severability
Invalid provisions do not affect the remainder.

G. Governing Law
Kansas law governs this Agreement.

EXECUTION

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF EMPORIA, KANSAS

_____

Becky Smith, Mayor

Attest:

_____

Kerry Sull, City Clerk

OWNER

By: _____

Name: _____

Title: _____

Title: Informational Items

Agenda Date: June 3, 2026

Presented By: Trey Cocking, City Manager

Background:
This is an opportunity for the City Manager to present information to the public that may not be reported in other news accounts or City activities or to highlight the organization's accomplishments.

Discussion:
At the time this Agenda was prepared, the following items were in the works for the tentative Agendas of the upcoming meetings on Wednesday, June 17, 2026.

Commission Meeting :

- National Teachers Hall of Fame Proclamation
- Award Bid for Airport 24-Hour Refueling Equipment Concrete Pad
- Approve 2025 Audit Report
- Annual Operations and Maintenance Assurance Agreement with Kansas Department of Wildlife, Parks, and Tourism

Study Session:

- CIP Budget Review
- Overview of All Funds
- Discuss Fees
- Prairie Paws Annual Update
- Discuss Emporia Land Bank Housing Infill Project

Title: Review Outside Appropriation Requests

Agenda Date: June 3, 2026

Presented By: Trey Cocking and Janet Harrouff

Background:

The TGT Advisory Board reviews applications requesting use of Transient Guest Tax funds for tourism-related activities intended to promote Emporia and encourage overnight visitation. The Board's recommendations are presented to the City Commission for consideration.

The Commission may also consider sponsorship requests eligible for funding through other designated City funds, including the Economic Development Fund, Special Alcohol Fund, and Special Parks Fund.

Discussion:

Discussion will allow the Commission to review requests, discuss funding priorities, and provide direction regarding future appropriations and sponsorship allocations.

Financial Considerations:

City Commission Sponsorship Requests:	
CareArc	$40,000
Crosswinds	$85,000
ESU Foundation	$3,500
Flint Hills Technical College	$257,075
Emporia Municipal Band	$15,000
Imaginarium	$20,000
Kansas Big Brothers and Big Sisters	$5,000
Southwick House	$40,000
KS Spanish Speakers	$25,000

Transient Guest Tax Appropriation Requests:	
Discover Gravel LLC	$21,000
Dynamic Brewing	$80,000
Dynamic Discs	$25,000
Emporia Arts Council	$60,000
Emporia First Friday Art Walk	$20,000
Emporia Recreation Center	$36,000
Hispanics of Today and Tomorrow	$30,000
Lyon County History Center	$30,000
National Teachers Hall of Fame	$10,000
William Allen Community Partners	$15,000

Attachments:

Appropriation and Sponsorship Applications

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Discover Gravel LLC
Parent company physical location address	30 Bodock Road
Organization name	Discover Gravel LLC
Complete mailing address	discovergravel@gmail.com
Phone number	6204816813
Website address	30 Bodock Road
Executive Director	Bobby Thompson
Executive Director email	discovergravel@gmail.com
Board chair	Bobby Thompson
Board Chair email	discovergravel@gmail.com
Prepared by name and title	Bobby Thompson - Owner

Please provide local contact information if different than above.

Local contact name and title	Bobby Thompson - Owner
Mailing address	30 Bodock Road

Phone number	6204816813
Email address	discovergravel@gmail.com
Supervision or financial administration	

i. **Name**

Bobby Thompson

Title

Owner

Responsibilities

Strategic planning, marketing, sponsorship outreach, event logistics

Organization mission	Sharing love for the outdoors via cycling and running.
Organization Goals	Provide unique experiences through cycling and running benefitting the athlete, the community and sport as a whole. The organization desires to increase cycling and running awareness in the communities the events take place in as well as the surrounding regions. We will continue to raise the bar on what events offer the athlete. We hope to help keep the cost of participation barriers as low as possible to promote the inclusivity of the sports.
Program organization/event name	Discover Gravel LLC
Amount of funding requested from City	Emporia
Total operating or event budget	107,000
What percentage of your total program budget does City funding request represent?	19%
Provide profit/loss statement.	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	2027 Request Marketing 8000 Volunteer Coord 5000 Photographer/Video 5000 LG Inclement Weather Event Tent (2) 3000
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	Marketing will be ongoing effort. Photography and videography help to support marketing efforts. Request amount may change but ongoing assistance is valued.
Number served by this program in previous year.	1300+ athletes

Projected number served by this program in the upcoming year.	1500+ athletes
Estimated number who will stay overnight.	350
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

Discover Gravel received funding approval in 2025 for the calendar year 2026.

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	In 2026 DG will receive in-kind assistance from Newmans Regional Hospital to have medical assistance at the Start and Finish Line.
How does this program provide a benefit to Emporia?	Promotes the visibility and recognition of Emporia and Lyon County as THE Gravel Cycling Capital of the World. All athletes who required lodging in 2025 stayed 1.7 nights. Heads in beds. Discover Gravel is an Emporia business. Discover Gravel directly benefits local Emporia sponsors and businesses by providing visibility. Discover Gravel purchases many of it's event supplies through emporia businesses. Discover Gravel purchases the majority of its promotional material right here in Emporia. Discover Gravel utilizes many area organizations as paid volunteer groups to benefit those local groups. Discover Gravel operates a local 501c3 fund through ECF to help lower the cost of entry barrier for area youth in cycling. Flint Hills Gravel takes place in Americus but all out of area athletes stay in Emporia lodging and eat/shop in Emporia. Flint Hills Ultra starts and stops in Emporia promoting Flint Hills bikepacking. The new 6 event Great Plains Gravel Cup takes place over a 3 state area and is ran and coordinated right here in Emporia KS. Discover Gravel also owns and operates a gravel race in Wabaunsee County. Discover Gravel LLC is a growing presence within the worldwide gravel community and is owned and operated out of Emporia, KS.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	The Great Plains Gravel Cup is a 6 events series that Discover Gravel LLC owns. The series is made up of gravel events across 3 states. The Rock Ridge Gravel ride and run is an event owned by Discover Gravel LLC that is in Wabaunsee County. The Flint Hills Ultra is a Flint Hills promotional bikepacking route developed by Discover Gravel LLC. FHU takes place within the ecological barrier of the Flint Hills of Kansas and the Osage Hills of Oklahoma.

Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	Multiple Fees across multiple distances ranging from FREE to $100.
What is the average cost to participate in your program?	The average varies year to year based on what distance athletes sign up for. $40-$50 on average
Will this funding request offset any municipal services?	No
Operating budget surplus	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf
Operating budget deficit	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	If by community partners you mean event sponsors in Emporia locally then they are Hannah Orthodontics, Longbine Autoplaza, Browns Shoe Source, Sweet Granada, ESBFinancial, Mulreadys Pub and Lyon County State Bank
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	Promotes the visibility and recognition of Emporia and Lyon County as THE Gravel Cycling Capital of the World. All athletes who required lodging in 2024 stayed 1.8 nights. Heads in beds. Discover Gravel is an Emporia business. Discover Gravel directly benefits local Emporia sponsors and businesses by providing visibility. Discover Gravel purchases many of it's event supplies through emporia businesses. Discover Gravel purchases the majority of its promotional material right here in Emporia. Discover Gravel utilizes many area organizations as paid volunteer groups to benefit those local groups. Discover Gravel operates a local 501c3 fund through ECF to help lower the cost of entry barrier for area youth in cycling. Flint Hills Gravel takes place in Americus but all out of area athletes stay in Emporia lodging and eat/shop in Emporia. Flint Hills Ultra starts and stops in Emporia promoting Flint Hills bikepacking. The new 6 event Great Plains Gravel Cup takes place over a 3 state area and is ran and coordinated right here in Emporia KS. Discover Gravel also owns and operates a gravel race in Wabaunsee County. Discover Gravel LLC is a growing presence within the worldwide gravel community and is owned and operated out of Emporia, KS.
Is your parent company for profit?	Yes
Is your company owned locally?	Yes
Do you own a local physical retail building?	No
Do you pay local property taxes?	No

Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	0
If the event makes a profit, how is the profit utilized?	Any profit is reinvested into the company.
Upload profit/loss statement.	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf
If there is a loss, how to you cover it?	Personal Cash
What was the date of your event last year?	04/12/2025
Did you receive City services at your last event?	No
Charitable Local Community Contributions	2024 HOTT Paynes Promise NICA Discover Gravel Youth Fund United Methodist Youth Fund Various NHHS Clubs
Describe your marketing strategy to maximize attendance at event.	Marketing strategy to this point has been a grassroots effort by myself via social media, cycling expos and print materials. As of January 2026 DG has hired by contract assistance in leading the social media marketing for the Great Plains Gravel Cup series. The response has been very positive. We utillize data via FB and IG marketing ads to market to specific audiences. Emporia Main Street has allowed us access to data to validate what we are seeing via other sources. We have not done print ads due to cost but would like to pursue in 2026 and 2027.
What area organizations do you help?	Emporia Zoo Optimist Club United Methodist Youth NICA TGT Board
How many events do you sponsor?	4

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	The equipment being requested can be used long term and will not be asked for again. The labor being asked for is ongoing but by growing the events just a few more hundred people the costs can be better absorbed. While marketing is an ongoing forever expense, the request will allow for a professionally supplied strategy to be

	applied in 2026-2027 and then followed for many years without the increased expense.
Upload IRS Form 990	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf
Upload most recent audit or financial review	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf
Upload organization or event detailed budget	Discover Gravel 2026 PnL Grant Report - DG PNL.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

	Item	Estimated		2026 Request	
Expense	Camper payments	$ (3,000.00)		*Marketing*	*5000*
Expense	Marketing	$ (7,000.00)		*Start/Finish Equipment*	*5000*
Expense	DG Ambassadors	$ (3,000.00)		*Volunteer Coord*	*5000*
Expense	Event Entry's	$ (1,200.00)		*Photographer/Video*	*10000*
Expense	FHG Operations	$ (35,000.00)		*New Storage*	*2000*
Expense	GPGC Operations	$ (10,000.00)		*Race Director*	*3000*
Expense	GPGC Payout Prize	$ (5,000.00)			*30000*
Expense	GPGC Team Jerseys	$ (3,000.00)			
Expense	GPGC Team T's	$ (500.00)		**2027 Request**	
Expense	Photo/Video	$ (10,000.00)		Marketing	8000
Expense	RRG Operations	$ (16,000.00)		Volunteer Coord	3000
Expense	Travel	$ (4,000.00)		Photographer/Video	5000
Expense	Trophies	$ (6,000.00)		Race Director	3000
Expense	Volunteer Donations	$ (12,000.00)			19000
Total		**-$115,700.00**			
Income	Flint Hills Gravel	$ 77,000.00			
Income	Great Plains Gravel Cup	$ -			
Income	Rock Ridge Gravel	$ 9,000.00			
Income	TGT 2026 Grant	$ 30,000.00			
Total		**$116,000.00**			
Total Income		$ 116,000.00			
Total Expenses		$ (115,700.00)			
Net Income		**$ 300.00**			

City of Emporia Appropriations and Sponsorship Request

04/10/2026 4:38 PM (CDT)

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Dynamic Brewing Company LLC
Parent company physical location address	1801 Rural Street, Emporia, KS 66801
Organization name	Champions Landing
Complete mailing address	1801 Rural Street
Phone number	620-481-1066
Website address	ChampsLanding.com | ChampsDiscGolf.com
Executive Director	Jeremy Rusco
Executive Director email	Rusco@ChampsLanding.com
Board chair	Jeremy Rusco
Board Chair email	Rusco@ChampsLanding.com
Prepared by name and title	Jeremy Rusco - Owner

Please provide local contact information if different than above.

Organization mission	Champions Landing's mission is to provide an inclusive destination for recreation, events, and hospitality that attracts visitors from across the region and country, encourages extended stays, supports tourism, and drives economic impact while strengthening Emporia's identity as the Disc Golf Capital of the World.
Organization Goals	Champions Landing's goals are to increase overnight visitation, host premier events, enhance the guest experience, drive economic impact, support the local community, and operate as a financially sustainable tourism destination.
Program organization/event name	Champions Landing - Tourism Development Initiative Unified Funding Request
Amount of funding requested from City	80,000
Total operating or event budget	341,700
What percentage of your total program budget does City funding request represent?	23%
Provide profit/loss statement.	
Please, provide a detailed breakdown of how the requested funds will be allocated.	The requested $80,000 in Transient Guest Tax (TGT) funding will be used to complete critical infrastructure and development components necessary to deliver the Champions Landing tourism expansion. These funds represent the final phase needed to make the project fully operational and capable of generating overnight visitation. These funds are not duplicative of State grant funding, but rather complementary, helping close the remaining gap required to complete the project TGT dollars are focused on infrastructure that directly enables overnight stays and tourism growth The investment ensures the project is fully functional, compliant, and guest-ready, maximizing its ability to generate economic impact
Is this a one-time funding request?	Yes
Number served by this program in previous year.	No request or allocation for 2026
Projected number served by this program in the upcoming year.	10,000
Estimated number who will stay overnight.	1460+ (on-site) from tiny homes + RV pads | 1000+ nights from disc golf destination travelers + tournament players

Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. Dates and amounts of funding received by City of Emporia

2024: $500,000 forgivable loan (forgiven in 2034 if 10-year requirements are met/achieved)
2025: $54,900 to expand/add three disc golf courses to Champions Landing + Foot Golf

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	N/A
How does this program provide a benefit to Emporia?	The Champions Landing tourism expansion provides a direct and measurable benefit to Emporia by increasing overnight visitation, strengthening the local economy, and enhancing the city's position as a national destination for disc golf and outdoor recreation. By introducing new lodging through tiny homes and RV pads, this project converts day-trip visitors into multi-day guests, resulting in increased Transient Guest Tax generation, higher occupancy across local accommodations, and greater spending at local restaurants, retailers, and service providers. The project also supports Emporia's ability to host and grow major tourism-driving events, including the Dynamic Discs Open, Glass Blown Open, and the PDGA Amateur World Championships 2027. These events bring hundreds to thousands of out-of-town visitors and generate significant economic activity throughout the community. In addition, the project enhances Emporia's national visibility through continued partnership with the Disc Golf Pro Tour, attracting media exposure and reinforcing the city's identity as the Disc Golf Capital of the World. With State funding already secured through the Kansas Attraction Development Grant, this program represents a high-leverage opportunity for Emporia to complete a partially funded tourism asset and immediately realize economic return. The result is a sustainable, tourism-driven development that benefits both the local economy and the broader community for years to come.
Does your organization service areas outside of the Emporia geographical area?	No
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	Emporia = Free to play disc golf, foot golf, and utilize walking paths. Events cost $10-$250 depending on event tier. Can explain in more detail if necessary.

What is the average cost to participate in your program?	N/A
Will this funding request offset any municipal services?	No
Operating budget surplus	ProfitandLoss 2025.pdf
Operating budget deficit	0e3379f1-da20-4b9b-81cf-b20faae74af6.xlsx
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Champions Landing collaborates with a wide range of local, regional, and national partners to support tourism, events, and community engagement in Emporia. Key partners include: City of Emporia – Ongoing coordination on tourism development, infrastructure, and community initiatives Visit Emporia – Tourism promotion, visitor engagement, and event support Kansas Tourism – State-level support through the Attraction Development Grant program Disc Golf Pro Tour – National event sanctioning, media coverage, and tournament promotion Professional Disc Golf Association – Event sanctioning and global promotion of competitive disc golf Emporia State University – Community engagement, student involvement, and event participation Dynamic Discs – Industry partnership, event support, and brand alignment Local hospitality partners (hotels, short-term rentals, and restaurants) – Supporting overflow lodging and visitor services during major events Regional contractors, engineers, and service providers – Supporting development, construction, and ongoing operations These partnerships collectively strengthen Champions Landing's ability to drive tourism, host large-scale events, and deliver meaningful economic impact to the Emporia community.

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

State of Kansas Attraction Development Grant

Amount requested

$81,900

Amount and date of most recent award

$81,900 - February 2026 awarded

What are the metrics that will determine success of the program/event?

The success of the Champions Landing tourism expansion will be measured through data-driven metrics that align with increased visitation, overnight stays, and economic impact for Emporia:

Overnight Stays Generated
Number of booked nights across on-site tiny homes and RV pads, along with increased occupancy at local hotels and short-term rentals during major events

Transient Guest Tax (TGT) Growth
Measurable increases in TGT collections driven by extended visitor stays and new lodging inventory

Event Attendance & Participation
Total number of players, spectators, and out-of-town visitors attending events such as the Champions Landing Open, Dynamic Discs Open, Glass Blown Open, and PDGA Amateur World Championships 2027

Average Length of Stay
Increase in multi-day visits compared to historical single-day or short-duration trips

Visitor Spending
Growth in on-site food and beverage revenue as well as broader local spending at Emporia businesses

Lodging Occupancy Rates
Utilization rates of tiny homes and RV pads, particularly during peak tourism periods and events

Media Reach & Exposure
Viewership and engagement through national coverage via the Disc Golf Pro Tour and other media platforms, increasing awareness of Emporia as a destination

Repeat Visitation
Percentage of returning visitors and participants, indicating sustained tourism growth and long-term destination appeal

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	Champions Landing supports tourism in Emporia by serving as a year-round destination that attracts out-of-town visitors through events, recreation, and hospitality offerings. The facility hosts major disc golf tournaments and community events that bring hundreds to thousands of participants and spectators to Emporia, including the Dynamic Discs Open, Glass Blown Open, and the PDGA Amateur World Championships 2027. In addition to events, Champions Landing offers a unique combination of amenities —including championship-level disc golf courses, food and beverage service, and outdoor recreation—that make it a destination for both regional and national visitors. This diverse offering encourages visitors to travel to Emporia not just for a single event, but as a place to stay, play, and experience over multiple days. The current expansion project further strengthens this impact by introducing on-site lodging through tiny homes and RV pads, directly increasing overnight stays and Transient Guest Tax generation. By converting day-trip visitors into multi-day guests, Champions Landing helps drive sustained tourism activity, increase local spending, and enhance Emporia's visibility as the Disc Golf Capital of the World.

Is your parent company for profit?	Yes
Is your company owned locally?	Yes
Do you own a local physical retail building?	Yes
Do you pay local property taxes?	Yes
Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	10
If the event makes a profit, how is the profit utilized?	Any profit generated by Champions Landing will be reinvested back into the facility and its ongoing development to enhance tourism, improve the guest experience, and support long-term sustainability. This includes continued investment in infrastructure, course improvements, event hosting capabilities, and maintenance of the property and equipment.
Upload profit/loss statement.	Projection 2026 - Dynamic Brewing Company LLC_Profit and Loss (1).xlsx ProfitandLoss 2025.pdf
If there is a loss, how to you cover it?	2025 results were negative while we navigated business challenges but a disciplined budget for 2026 projects a very welcome break-even to $100,000 net profit. The business has implemented cost-control measures and diversified revenue streams, including food and beverage operations, events, and future lodging—to improve long-term financial sustainability and reduce risk over time. It is important to note that the requested Transient Guest Tax funding is not intended to support ongoing operations or offset losses, but rather to complete a capital project that will strengthen revenue generation, increase overnight visitation, and improve overall financial performance. Financial losses have been covered by Jeremy Rusco
What was the date of your event last year?	08/01/2025
Did you receive City services at your last event?	No
Charitable Local Community Contributions	Annually, Champions Landing provides: Monetary Contributions: Approximately $5,000 per year in direct financial support to local initiatives, sponsorships, and charitable causes In-Kind Contributions: Estimated $10,000+ in value annually, including donated event space, food and beverage support, tournament hosting assistance, and fundraising partnerships Event Support: Hosting and supporting community events, fundraisers, and

	tournaments that benefit local organizations and drive additional community engagement
Describe your marketing strategy to maximize attendance at event.	Champions Landing markets to attract regional and national visitors, with a focus on increasing overnight stays and tourism impact in Emporia. Events are promoted through partnerships with the Disc Golf Pro Tour and the Professional Disc Golf Association, providing national exposure and access to highly engaged audiences. Digital marketing efforts, including social media, email campaigns, and online event promotion, target both returning visitors and new audiences within key driving markets. Locally, Champions Landing collaborates with Visit Emporia to align tourism messaging and outreach. Marketing emphasizes the full destination experience, encouraging multi-day visits through events, amenities, and lodging. This approach maximizes attendance while prioritizing out-of-town visitation and extended stays that drive economic impact for Emporia.
What area organizations do you help?	Emporia State University Visit Emporia Rotary PEO
How many events do you sponsor?	12

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

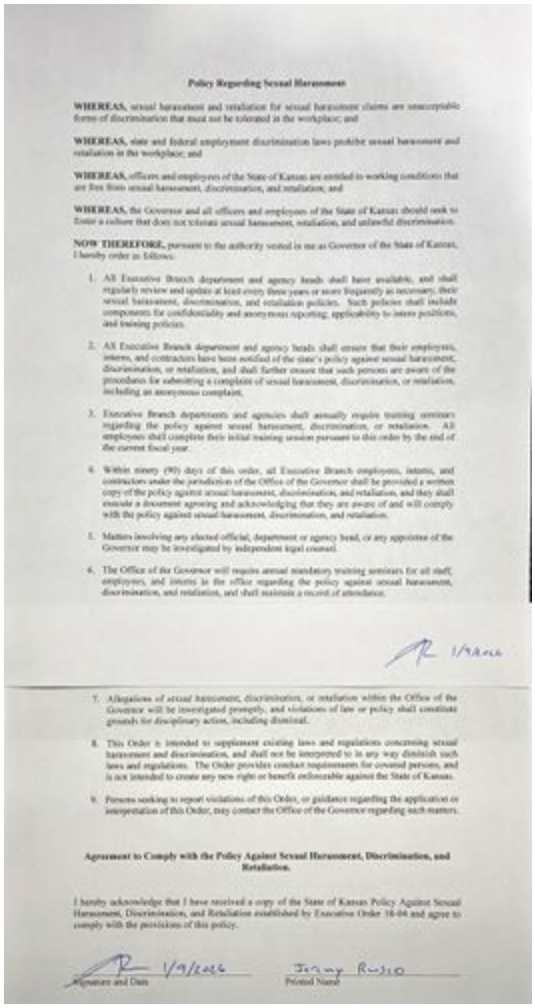
What is the plan to keep the program/event running in the future without TGT funding?	Champions Landing is getting positioned to operate as a self-sustaining, revenue-generating destination supported by diversified income streams, including food and beverage operations, event hosting, and on-site lodging through tiny homes and RV pads. These combined revenue sources provide ongoing financial support for operations and future growth. The requested Transient Guest Tax (TGT) funding is intended as a one-time investment to complete a capital phase of development that enhances the facility's ability to generate revenue and attract overnight visitors. Once completed, the expanded amenities and lodging capacity will increase cash flow, improve operational efficiency, and reduce reliance on external funding. Additionally, Champions Landing will continue leveraging partnerships with organizations such as the Disc Golf Pro Tour, Professional Disc Golf Association, and Visit Emporia to sustain and grow event-driven tourism. This approach ensures that the project remains financially sustainable long-term, with private investment and earned revenue supporting ongoing operations while continuing to deliver tourism and economic benefits to the Emporia community.
Upload IRS Form 990	TaxClearanceCertificate.pdf
Upload most recent audit or financial review	P&L 25 v 26 Q1.pdf

Upload organization or event detailed budget



Emporia TGT Tourism Expansion @ Champions Landing.pdf

Upload anti-discrimination policy



Policy Regarding Sexual Harassment

WHEREAS, sexual harassment and retaliation for sexual harassment claims are unacceptable forms of discrimination that must not be tolerated in the workplace; and

WHEREAS, state and federal employment discrimination laws prohibit sexual harassment and retaliation in the workplace; and

WHEREAS, officers and employees of the State of Kansas are entitled to working conditions that are free from sexual harassment, discrimination, and retaliation; and

WHEREAS, the Governor and all officers and employees of the State of Kansas should seek to foster a culture that does not tolerate sexual harassment, retaliation, and unlawful discrimination.

NOW THEREFORE, pursuant to the authority vested in me as Governor of the State of Kansas, I hereby order as follows:

1. All Executive Branch department and agency heads shall have available, and shall regularly review and update at least every three years or more frequently as necessary, their sexual harassment, discrimination, and retaliation policies. Such policies shall include components for confidentiality and anonymous reporting, applicability to intern positions, and training policies.
2. All Executive Branch department and agency heads shall ensure that their employees, interns, and contractors have been notified of the state's policy against sexual harassment, discrimination, or retaliation, and shall further ensure that such persons are aware of the procedures for submitting a complaint of sexual harassment, discrimination, or retaliation, including an anonymous complaint.
3. Executive Branch departments and agencies shall annually require training seminars regarding the policy against sexual harassment, discrimination, or retaliation. All employees shall complete their initial training session pursuant to this order by the end of the current fiscal year.
4. Within ninety (90) days of this order, all Executive Branch employees, interns, and contractors under the jurisdiction of the Office of the Governor shall be provided a written copy of the policy against sexual harassment, discrimination, and retaliation, and they shall execute a document agreeing and acknowledging that they are aware of and will comply with the policy against sexual harassment, discrimination, and retaliation.
5. Matters involving any elected official, department or agency head, or any appointee of the Governor may be investigated by independent legal counsel.
6. The Office of the Governor will require annual mandatory training seminars for all staff, employees, and interns in the office regarding the policy against sexual harassment, discrimination, and retaliation, and shall maintain a record of attendance.

1/9/2018

7. Allegations of sexual harassment, discrimination, or retaliation within the Office of the Governor will be investigated promptly, and violations of law or policy shall constitute grounds for disciplinary action, including dismissal.
8. This Order is intended to supplement existing laws and regulations concerning sexual harassment and discrimination, and shall not be interpreted to in any way diminish such laws and regulations. The Order provides conduct requirements for covered persons, and is not intended to create any new right or benefit enforceable against the State of Kansas.
9. Persons seeking to report violations of this Order, or guidance regarding the application or interpretation of this Order, may contact the Office of the Governor regarding such matters.

Agreement to Comply with the Policy Against Sexual Harassment, Discrimination, and Retaliation.

I hereby acknowledge that I have received a copy of the State of Kansas Policy Against Sexual Harassment, Discrimination, and Retaliation established by Executive Order 18-04 and agree to comply with the provisions of this policy.

1/9/2018 — Jerry Rubio

Signature and Date — Printed Name

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds

terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Profit and Loss

Dynamic Brewing Company LLC

January-December, 2025

	TOTAL
Income	
13000 Venue Revenue	
3100 Food Sales	$0.00
31111 Landing Dining	11,386.76
31112 Event Dining	77,518.90
31113 Champs Bar & Grill	302,705.09
31114 Coffee Shop	17,045.72
31115 Door Dash	18,059.87
31116 $2 Tuesdays Food Sales	7,236.00
Total for 3100 Food Sales	**$433,952.34**
3200 Bar Sales	
32111 Event Bar Sales	1,925.08
32112 Chamber Dining	863.13
32113 Champs Bar & Grill	66,577.78
32115 $2 Tuesdays Bar Sales	2,503.28
Total for 3200 Bar Sales	**$71,869.27**
36000 Discounts / Refunds Given	-2,869.08
37000 Room Rent & SetUp	8,937.39
39991 Miscellaneous Income	2,050.26
Total for 13000 Venue Revenue	**$513,940.18**
33000 Grounds Revenue	
33100 Shed Fees	125.00
33400 Grounds Equipment Rental	2,125.00
39993 Miscellaneous Income	16,113.40
Total for 33000 Grounds Revenue	**$18,363.40**
43000 Golf Revenue	
34100 Green Fees - Guest	175.00
34300 Disc Golf Green Fees - Guest	1,694.70
34400 Disc Golf Green Fees - Tournament	325.25
34500 Tournaments	4,500.00
34850 Cart Rentals	900.30
34900 Pro Shop Sales	92,839.34
39990 Course and Facility Rental	15,000.00
39994 Miscellaneous Income	325.00
Total for 43000 Golf Revenue	**$115,759.59**
53000 Season Pass Revenue	-$500.00
35100 Season Pass Subscriptions	
35111 Corporate Sponsorships (deleted)	2,000.00
35112 Corporate Silver Passes	140.00
35114 Silver Passes	150.00
35115.5 Gold Family Passes	2,375.00
Total for 35100 Season Pass Subscriptions	**$4,665.00**
Total for 53000 Season Pass Revenue	**$4,165.00**

Profit and Loss

Dynamic Brewing Company LLC

January-December, 2025

	TOTAL
83000 Rental Income	
42221 Maintenance Shed	12,841.74
Total for 83000 Rental Income	**$12,841.74**
Total for Income	**$665,069.91**
Cost of Goods Sold	
14000 Cost of goods sold	
4121 Food	174,074.65
4122 Liquor	27,718.17
4123 Coffee Shop	11,351.20
5185.4 Pro Shop Cost of Sales	37,254.96
Total for 14000 Cost of goods sold	**$250,398.98**
Total for Cost of Goods Sold	**$250,398.98**
Gross Profit	**$414,670.93**
Expenses	
15000 Venue Expenses	
5031.1 Advertising & Promotion	8,229.81
5041.1 Cash (Long)Short	82.28
5101.1 Employee Meals	136.21
5121.1 Laundry	3,138.43
5131.1 Licences	250.00
5161.1 Menus	160.58
5171.1 Miscellaneous Expense	550.98
5191.1 Repairs & Maintenance-Equipment	2,451.38
5201.1 Supplies-general	7,070.27
5211.1 Supplies-paper & disposable	8,951.15
5221.1 Supplies-dishes & silver	83.28
5231.1 Supplies-small equipment	154.58
5241.1 Supplies-small wares	1,921.16
Total for 15000 Venue Expenses	**$33,180.11**
25000 House Expenses	
5115.2 Fire Inspection	323.16
5171.2 Miscellaneous Expense	1,534.87
5191.2 Repairs & Maint - Equipment	3,162.91
5192.2 Repairs & Maint - Building	10,560.13
5195.2 Software Maintenance	4,163.49
5201.2 Supplies-general	2,698.74
5211.2 Supplies-paper & disposable	1,709.13
5231.2 Supplies-small equipment	309.98
5261.2 Utilities	57,106.76
5301.2 Updates to Facility	19,132.05
5311.2 Property Taxes	16,087.64
5322.2 Dues & Subscriptions - Square	772.00
Dues & Subscriptions	2,076.54

Profit and Loss

Dynamic Brewing Company LLC

January-December, 2025

	TOTAL
Insurance	30,046.33
Travel & Entertainment	567.83
Total for 25000 House Expenses	**$150,251.56**
35000 Ground Expenses	
5051.3 Contract labor	362.24
5063.3 Course Improvement	14,242.71
5111.3 Equipment rental	511.88
5117.3 Gas & Oil	2,997.02
5171.3 Miscellaneous Expense	768.07
5191.3 Repairs & Maintenance-Equipment	826.38
5193.3 Repairs & Maintenance-Shed Shop	315.60
5201.3 Supplies-general	603.09
5231.3 Supplies-small equipment	1,143.64
5261.3 Utilities	5,297.22
5301.3 Updates to Grounds	6,616.06
Grounds Equipment Insurance	301.20
Total for 35000 Ground Expenses	**$33,985.11**
45000 Golf Expenses	
5031.4 Advertising & Promotion	1,022.88
5040.4 Cart Leases	16,455.00
5117.4 Gas & Oil	114.37
5141.4 Member Benefit	2,000.00
5171.4 Miscellaneous Expense	670.87
5194.4 Reprs & Maint-golf carts	16.96
5201.4 Supplies-general	46.64
5248.4 Tournament Registration Fees	172.49
Total for 45000 Golf Expenses	**$20,499.21**
55000 Season Pass Expenses	
5031.5 Advertising & Promotion	3,997.19
5081.5 Dues & Subscriptions	620.00
5120.5 Insurance	27,686.73
5141.5 Member Benefit	1,045.00
5171.5 Miscellaneous Expense	1,000.56
5186.5 Postage	68.62
5201.5 Supplies-general	68.19
5250.5 Travel & Entertainment	1,746.34
Total for 55000 Season Pass Expenses	**$36,232.63**
65000 Champs Brewery Expenses	$0.00
6501.1 Brewery Equipment	6,100.00
Total for 65000 Champs Brewery Expenses	**$6,100.00**
75000 Coffee Shop	
5201.7 Supplies-general	193.75
5231.7 Supplies-small equipment	218.50
Total for 75000 Coffee Shop	**$412.25**

Profit and Loss

Dynamic Brewing Company LLC

January-December, 2025

	TOTAL
Payroll Expenses	$24,166.22
Taxes	68,212.20
Wages	285,422.25
Total for Payroll Expenses	**$377,800.67**
Total for Expenses	**$658,461.54**
Net Operating Income	**-$243,790.61**
Other Income	
95005 Gain (Sale) of Fixed Assets	59,000.00
95015 Other income	55,073.04
Total for Other Income	**$114,073.04**
Other Expenses	
85001 Bank fees & service charges	612.32
85005 Bad Debt Loss	33.69
85007 Credit Card Fees	11,144.22
85015 Interest Expense	85,025.80
Total for Other Expenses	**$96,816.03**
Net Other Income	**$17,257.01**
Net Income	**-$226,533.60**

Profit and Loss
Dynamic Brewing Company LLC
January-December, 2025

Distribution account	Jan 1 - Dec 31 2024 (PY YTD)
Income	
13000 Dining Revenue	
31111 Landing Dining	18,738.24
31112 Event Dining	71,964.45
31113 Champs Bar & Grill	389,379.34
31114 Coffee Shop	29,093.32
31115 Door Dash	
31116 $2 Tuesdays Food Sales	
Total for 3100 Food Sales	**$509,175.35**
3200 Bar Sales	
32111 Event Bar Sales	3,552.92
32112 Event Dining	16,879.48
32113 Champs Bar & Grill	127,563.84
32115 $2 Tuesdays Bar Sales	
Total for 3200 Bar Sales	**$147,996.24**
36000 Discounts / Refunds Given	-27,532.31
37000 Room Rent & SetUp	13,563.53
39991 Miscellaneous Income	5,791.32
Total for 13000 Dining Revenue	**$648,994.13**
43000 Disc Golf Revenue	
34100 Green Fees - Guest	35,355.63
34300 Disc Golf Green Fees - Guest	10,337.55
34400 Disc Golf Green Fees - Tournament	
34500 Tournaments	
34850 Cart Rentals	32,375.16
34900 Pro Shop Sales	5,049.73
39990 Course and Facility Rental	34,000.00
39994 Miscellaneous Income	1,660.28
Total for 43000 Disc Golf Revenue	**$118,778.35**
83000 Rental Income	
42221 Maintenance Shed - Crosby Car Care	
CareTech of KS	
Office + Locker Room Space	
Total for 83000 Rental Income	
Total for Income	**$767,772.48**
Cost of Goods Sold	
14000 Cost of goods sold	

4121 Food	242,920.43
4122 Liquor	49,149.46
4123 Coffee Shop	5,091.59
5185.4 Pro Shop Cost of Sales	2,713.02
Total for 14000 Cost of goods sold	**$299,874.50**
Total for Cost of Goods Sold	**$299,874.50**
Gross Profit	**$467,897.98**
Expenses	
15000 Dining Expenses	542.82
5031.1 Advertising & Promotion	267.92
5041.1 Cash (Long)Short	501.30
5101.1 Employee Meals	1,032.70
5121.1 Laundry	8,561.94
5131.1 Licences	875.00
5161.1 Menus	162.76
5171.1 Miscellaneous Expense	1,207.20
5191.1 Repairs & Maintenance-Equipment	20,683.70
5201.1 Supplies-general	9,306.48
5211.1 Supplies-paper & disposable	18,903.75
5221.1 Supplies-dishes & silver	
5231.1 Supplies-small equipment	1,003.81
5241.1 Supplies-small wares	5,909.72
5051.1 Contract labor	6,835.14
5071.1 Disposal Service	
5081.1 Dues & Subscriptions	396.00
5111.1 Equipment rental	1,277.10
5251.1 Uniforms (deleted)	6,828.60
5301.1 Updates to Dining (deleted)	7,776.01
Total for 15000 Dining Expenses	**$92,071.95**
25000 House Expenses	
5115.2 Fire Inspection	1,000.09
5171.2 Miscellaneous Expense	1,316.39
5191.2 Repairs & Maint - Equipment	1,668.43
5192.2 Repairs & Maint - Building	13,473.74
5195.2 Software Maintenance	9,717.41
5201.2 Supplies-general	2,264.29
5211.2 Supplies-paper & disposable	621.35
5231.2 Supplies-small equipment	1,542.71
5261.2 Utilities	58,834.95
5301.2 Updates to Facility	30,668.36
Dues & Subscriptions	
Insurance	
Travel & Entertainment	

5051.2 Contract labor	800.00
5182.2 Pest Control	3,299.39
Total for 25000 House Expenses	**$125,207.11**
35000 Ground Expenses	
5051.3 Contract labor	11,534.27
5063.3 Course Improvement	585.00
5111.3 Equipment rental	161.25
5117.3 Gas & Oil	9,670.77
5171.3 Miscellaneous Expense	1,447.25
5191.3 Repairs & Maintenance-Equipment	20,319.90
5193.3 Repairs & Maintenance-Shed Shop	233.60
5201.3 Supplies-general	2,325.07
5231.3 Supplies-small equipment	4,082.14
5261.3 Utilities	12,139.03
5301.3 Updates to Grounds	5,379.91
Grounds Equipment Insurance	
5043.3 Chemicals	2,319.15
5194.3 Sod/Seed/Sand/Dirt	1,613.14
5245.3 Tee Signs	560.00
5249.3 Tree Removal	14,450.00
Total for 35000 Ground Expenses	**$86,820.48**
45000 Disc Golf Expenses	
5031.4 Advertising & Promotion	1.84
5040.4 Cart Leases	11,285.00
5117.4 Gas & Oil	
5171.4 Miscellaneous Expense	0.23
5194.4 Reprs & Maint-golf carts	1,702.44
5201.4 Supplies-general	384.03
5248.4 Tournament Registration Fees	
Total for 45000 Golf Expenses	**$13,373.54**
65000 Champs Brewery Expenses	
6501.1 Brewery Equipment	
Startup Costs	
Total for 65000 Champs Brewery Expenses	
Payroll Expenses	
Taxes	64,814.36
Wages	526,548.02
Total for Payroll Expenses	**$591,362.38**
Total for Expenses	**$604,735.92**
Net Operating Income	**-$136,837.94**
95005 Gain (Sale) of Fixed Assets	1,100.00
95015 Other income - Sponsorships	
95010 Interest Income	565.21

Total for Other Income	**$1,665.21**
Other Expenses	
85001 Bank fees & service charges	2,221.16
85005 Bad Debt Loss	28.94
85007 Credit Card Fees	21,296.32
85015 Interest Expense	59,706.67
85012 Donations	525.00
85025 Miscellaneous Expense	10,793.41
Total for Other Expenses	**$94,571.50**
Net Other Income	**-$92,906.29**
Net Income	**-$229,744.23**

Tiny Home Projection/Investment Review	
Cost/Unit: $20,000 each	$80,000
Site Work - Ground/Gravel/Asphalt (RV + Tiny	$15,000
Site Work - Electrical (RV + Tiny Homes)	$15,000
Furnishing/Finish each tiny home @ $1500 each	$6,000
Site Plan for City - Driggs Design	$7,500
TOTAL Investment	**$123,500**

Revenue - Tiny Homes	
Tiny Home Nights Sold	4 x 365 x 55%
Lodging Revenue	803 x $125
Dining Revenue	803 x 2 people x
Tiny Home Gross Profit	
Expenses	
COGS Dining Revenue (incremental overhead	40% COGS & overhead
Tiny Home Utilities @ $2500 Each Annually	
Cleaning/Upkeep @ $15 each per stay avg 2 night	
Tiny Home Total Annual Expenses	
Tiny Home Annual Profit	

Revenue - RV Pads	
RV Nights Sold	4 site x 365 days x 45%
Revenue	657 x $30
Dining Revenue	657 x 1.5 people x $20/per
RV Pads Gross Profit	

RV Pad Expenses	
Electrical Use	657 x $10/day annaul avg
COGS Dining Revenue (incremental overhead	40% COGS & overhead
RV Pads Total Annual Expenses	
RV Pads Annual Profit	
Tiny Homes + RV Pads Total Annual Profit	

Total		2026 Projection		Note
Jan 1 - Dec 31 2025	(PY YTD)			
11,386.76	-39.23%	$10,000.00	-12.18%	Special Events - Vday, etc
77,518.90	7.72%	$96,898.63	25.00%	25% Increase
325,863.31	-16.31%	$391,035.97	20.00%	20% Increase (aligns with YTD
17,045.72	-41.41%	$0.00		Closed (this was a loss leader)
18,059.87		$30,000.00	66.11%	$2500/month payout (aligns w
7,236.00		$9,045.00	25.00%	25% Increase - Some classificat
$457,110.56	**-10.23%**	**$536,979.60**	17.47%	
1,925.08	-45.82%	$12,000.00	523.35%	Classification Issues - Will get class
863.13	-94.89%	$0.00		Classifying as 32111 Event Bar Sal
71,200.02	-44.18%	$85,440.02	20.00%	20% Increase
2,503.28		$3,129.10	25.00%	25% Increase - Some classificat
$76,491.51	**-48.32%**	**$100,569.12**	31.48%	
-2,869.08	89.58%	-$3,500.00	21.99%	20% Increase to align with proj
8,937.39	-34.11%	$24,000.00	168.53%	$2,000/month projection based o
1,031.64	-82.19%	$0.00		
$540,702.02	**-16.69%**	**$658,048.72**	21.70%	
175.00	-99.51%			Disc golf revenue all combined int
1,694.70	-83.61%			Disc golf revenue all combined int
325.25				Disc golf revenue all combined int
4,500.00				Disc golf revenue all combined int
900.30	-97.22%			Disc golf revenue all combined int
92,839.34	1,738.50%	$172,500.00	85.80%	Disc golf revenue all combined int
15,000.00	-55.88%			Disc golf revenue all combined int
325.00	-80.42%			Disc golf revenue all combined int
$115,759.59	**-2.54%**	**$172,500.00**	49.02%	50% Increase due to events &
		36,000.00		$3000/month
		$5,000.00		Short-Term
		$8,000.00		Projection from leasing out ava
		$49,000.00		Meaningful increase in revenu
$656,461.61	**-14.50%**	**$879,548.72**	33.98%	30% Revenue Growth Projectio

174,074.65	-28.34%	$187,942.86		35% COGS
27,718.17	-43.60%	$35,199.19		35% COGS
11,351.20	122.94%	$0.00		Closed
37,254.96	1,273.19%	$69,000.00		40% COGS
$250,398.98	**-16.50%**	**$292,142.05**	16.67%	
$250,398.98	**-16.50%**	**$292,142.05**	16.67%	
$406,062.63	**-13.22%**	**$587,406.67**	44.66%	
	-100.00%			
8,229.81	2,971.74%	$12,000.00	45.81%	$1000/month
82.28	-83.59%	$0.00	-100.00%	Cashless operation
136.21	-86.81%	$0.00	-100.00%	Discontinued
3,138.43	-63.34%	$0.00	-100.00%	
250.00	-71.43%	$2,250.00	800.00%	Liquor license renwal + food
160.58	-1.34%	$0.00	-100.00%	No plan for new menus
550.98	-54.36%	$600.00	8.90%	20% Increase
2,451.38	-88.15%	$2,500.00	1.98%	
7,070.27	-24.03%	$8,484.32	20.00%	20% Increase
8,951.15	-52.65%	$10,741.38	20.00%	20% Increase
83.28		$100.00	20.08%	20% Increase
154.58	-84.60%	$200.00	29.38%	30% Increase
1,921.16	-67.49%	$2,000.00	4.10%	
	-100.00%	$0.00		
		$0.00		
	-100.00%	$0.00		
	-100.00%	$0.00		
	-100.00%			
	-100.00%			
$33,180.11	**-63.96%**	**$38,875.70**	17.17%	
323.16	-67.69%	$350.00	8.31%	
1,534.87	16.60%	$2,000.00	30.30%	
3,162.91	89.57%	$3,500.00	10.66%	
10,560.13	-21.62%	$5,000.00	-52.65%	
4,163.49	-57.15%	$5,000.00	20.09%	
2,698.74	19.19%	$3,000.00	11.16%	
1,709.13	175.07%	$2,000.00	17.02%	
309.98	-79.91%	$500.00	61.30%	
57,106.76	-2.94%	$45,000.00	-21.20%	Meaningful cost savings by dis
19,132.05	-37.62%	$5,000.00	-73.87%	
2,076.54		$2,000.00	-3.69%	
30,046.33		$50,871.00	69.31%	Actual - 2x insurance charge
567.83		$1,000.00	76.11%	

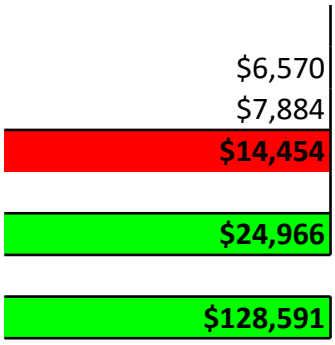
	-100.00%	$0.00		
	-100.00%	$1,000.00	100.00%	
$133,391.92	**6.54%**	**$126,221.00**	-5.38%	
362.24	-96.86%	$1,000.00	176.06%	
14,242.71	2,334.65%	$5,000.00	-64.89%	
511.88	217.44%	$500.00	-2.32%	
2,997.02	-69.01%	$2,500.00	-16.58%	Lower cost due to removal c
768.07	-46.93%	$1,000.00	30.20%	
826.38	-95.93%	$3,500.00	323.53%	Expecting $2500 Toro mowe
315.60	35.10%	$3,000.00	850.57%	Joist & Ceiling Repairs - Cart
603.09	-74.06%	$750.00	24.36%	
1,143.64	-71.98%	$1,000.00	-12.56%	
5,297.22	-56.36%	$900.00	-83.01%	Maintenance Shed transferr
6,616.06	22.98%	$5,000.00	-24.43%	
301.20		$301.20	0.00%	
	-100.00%	$2,500.00	100.00%	
	-100.00%	$1,000.00	100.00%	
	-100.00%	$0.00		
	-100.00%	$0.00		
$33,985.11		**$27,951.20**	-17.75%	
1,022.88	55,491.30%	$1,500.00	46.64%	
16,455.00	45.81%	$9,000.00	-45.31%	Actual - 10 carts @ $75
114.37		$200.00	74.87%	
670.87	291,582.61%	$1,000.00	49.06%	
16.96	-99.00%	$250.00	1374.06%	
46.64	-87.86%	$50.00	7.20%	
172.49		$750.00	334.81%	
$18,499.21		**$12,750.00**	-31.08%	
0.00				
6,100.00		$0.00	-100.00%	
		$1,000.00	100.00%	
$6,100.00		**$1,000.00**	-83.61%	
68,212.20	5.24%	$52,000.00	-23.77%	
316,116.42	-39.96%	$250,000.00	-20.92%	Accounts for 2026 actual pace
$384,328.62	**-35.01%**	**$302,000.00**	-21.42%	
$603,384.97	**-0.22%**	**$507,797.90**	-15.84%	
-$197,322.34	**-44.20%**	**$79,608.76**	-140.34%	
59,000.00	5,263.64%	$25,000.00	-57.63%	Espresso Machine + Toro Mow
55,073.04		$15,000.00	-72.76%	Already secured $5k IdeaTek &
	-100.00%			

$114,073.04	**6,750.37%**	**$40,000.00**	-64.93%	
612.32	-72.43%	$750.00	22.48%	
33.69	16.41%	$0.00		
11,916.22	-44.05%	$15,000.00	25.88%	
85,025.80	42.41%	$70,000.00	-17.67%	Refinance savings
	-100.00%			
	-100.00%			
$97,588.03		**$85,750.00**	-12.13%	
$16,485.01	**205.04%**	**-$45,750.00**	-377.52%	
-$180,837.33	**21.29%**	**$33,858.76**	-118.72%	

803 Nights
$100,375
$32,120
$132,495
$12,848
$10,000
$6,023
$28,871
$103,625

Scenario	**Revenue**
Base	$61,320
Disciplined	$82,125
Upside	$108,405

657 Nights
$19,710
$19,710
$39,420


$6,570
$7,884
$14,454
$24,966
$128,591

actuals)

vith YTD actuals)
tion issues or getting classified in B&G sales)

sified correctly moving forward | $1000/month
es moving forward

tion issues

jected increase
n 2026 activity/increase

to Pro Shop Sales
to Pro Shop Sales
to Pro Shop Sales
to Pro Shop Sales
to Pro Shop Sales
to Pro Shop Sales
to Pro Shop Sales
to Pro Shop Sales
promotion

ailable space
e
on

l license

covering 2x water leaks + closing coffee shop = major energy savings

s combined into one to clean up reporting

of fuel tank which resulted in multiple stolen expenses + lower fuel costs

er service
shed

ed to Crosby Car Care

+ $40,000 increase

ver Sale
& $5k Dynamic Discs

PROJECT

Champions Landing Destination Tourism Expansion

CHAMPIONS LANDING

CHAMPS DISC GOLF

CHAMPS BAR & GRILL
1801 RURAL STREET



Emporia Transient Guest Tax (TGT) Funding Request

Champions Landing – Tourism Development Initiative Unified Funding Request

Applicant: Champions Landing (Dynamic Brewing Company, LLC)
Location: 1801Rural Street, Emporia, Kansas
Requested Amount: $80,000

Executive Summary

Champions Landing is requesting $80,000 in support from the Emporia Transient Guest Tax Fund to complete the next phase of development and fully deliver on our potential as a regional and national tourism destination. The next phase of development includes the completion of overnight lodging, supporting infrastructure, and strategic course and venue enhancements designed to increase event capacity, attract premier competitions, and drive sustained overnight tourism. These improvements will also directly support Champions Landing's role as a host site for major disc golf events in Emporia:

- Amateur World Championships 2027 PDGA Major
- Champions Landing Open DGPT Jomez Tour Stop
- Glass Blown Open (PDGA A-Tier)
- Kansas Amateur Championships (new PDGA A-Tier)
- Champs Challenge (PDGA B-Tier)
- Mid-America Regional Collegiate Championships (PDGA B-Tier)
- Kansas State Doubles Championship

Supporting Champions Landing's transformation, along with the disc golf events hosted on-site, is essential to meeting the demands of large-scale tournaments and maximizing their tourism and economic impact for Emporia. The addition of lodging in this unique location will deliver increased destination tourism to Emporia.

This request represents a balanced public-private partnership, with:

- $150,000 - $180,000 – Private investment (Champions Landing)
- $81,900 – State of Kansas Attraction Development Grant
- $80,000 – Requested City of Emporia TGT support

Together, this aligned investment ensures the project is completed at a level that maximizes tourism impact that directly drives overnight stays and visitor spending.

Over the past two years, Champions Landing has transitioned from a private country club into a public, experience-driven destination centered around disc golf, events, dining, and outdoor recreation. This transformation is already generating measurable tourism impact, and with strategic investment, we are positioned to significantly expand overnight stays and visitor spending in Emporia.

This request for Transient Guest Tax funding will help bridge that gap, ensuring the project can fully deliver the tourism-focused improvements necessary to maximize overnight visitation and economic impact for Emporia.

This request ensures Champions Landing can fully deliver:

- Lodging that directly generates TGT revenue
- Course and venue enhancements required for Disc Golf Pro Tour and PDGA Major positioning
- Expanded event and spectator capacity

Why This Matters for Emporia

Champions Landing is not just a business, it is a tourism engine aligned with Emporia's identity as the Disc Golf Capital of the World. The success of this development continues to show our commitment to disc golf and could spur additional expansion in the near future, thus driving even more tourism and revenue to Emporia.

Proven Tourism Drivers

- Host site for major disc golf events
- Destination play for traveling disc golfers nationwide
- Increased event rentals (weddings, tournaments, festivals, business, celebrations, etc.)
- Strong alignment with Visit Emporia tourism strategy

Future Impact

- Increased overnight stays via lodging expansion (tiny homes + RV sites)
- Higher event capacity and frequency
- Enhanced spectator experiences for large-scale tournaments
- National media exposure (disc golf coverage, digital platforms)

Current Challenge

While Champions Landing was awarded the Kansas Attraction Development Grant, several unanticipated costs have emerged:

- Site plan and engineering requirements
- Zoning and conditional use compliance
- ADA and infrastructure considerations
- Utility and fire safety requirements
- DGPT/PDGA course redesign & enhancements
- Actual costs exceeding preliminary budget

Use of TGT Funds

TGT funding would be deployed toward high-impact tourism infrastructure and experience enhancements, including:

1. Lodging Development (Primary Driver of TGT Revenue)

- Completion of 4 tiny homes
- Development of 4 RV sites
- Site infrastructure (utilities, access, grading, fire & life safety)

➡**Directly increases overnight stays = direct TGT revenue growth**

2. Event & Spectator Infrastructure

- DGPT & PDGA course redesign recommendations to the Championship course
    - Eric McCabe design and input
- Enhancements to signature disc golf holes (16 & 18)
- Spectator zones and viewing areas

➡ **Supports large-scale events that fill hotels**

3. Destination Experience Enhancements

- Property-wide improvements (aesthetics, navigation, amenities)
- Lake and outdoor feature upgrades
- Venue improvements for weddings and group events

➡ **Increases multi-day stays and repeat visitation**

Return on Investment for the City - Projected Impact

- 1,400+ annual lodging nights (tiny homes + RV sites alone) - Conservative Estimate
- Additional hotel nights from tournaments and events
- Increased restaurant and retail spending
- Expanded national exposure for Emporia tourism

This funding is not a cost, it is an investment that directly grows the Transient Guest Tax base.

Why Champions Landing

- Proven commitment & execution
- Continued private investment
- Existing grants secured (state believes in the project)
- Immediate ability to deploy funds and create impact
- Strong alignment with Emporia's tourism identity

Closing

Champions Landing is at a pivotal moment.

With strategic support from the City of Emporia, we can accelerate the development of a destination that:

- Drives overnight stays
- Expands tourism revenue
- Elevates Emporia’s national profile

Thank you for your consideration. I would be happy to discuss the opportunity and request in person.

This represents a unique opportunity where Transient Guest Tax dollars directly generate additional TGT revenue, while supporting the most transformational evolution of a historic and important property for Emporia. This development delivers meaningful economic impact in both the short and long-term.

Jeremy Rusco
Champions Landing



Return on Investment Model

Core Assumptions

- Tiny Homes:
  - 4 units × 55% occupancy ≈ **803nights/year**
  - Average Nightly Rate: $145/night
- RV Sites:
  - 4 pads × 45% occupancy ≈ **657nights/year**
  - Average Nightly Rate: $35/night
- Total New Overnight Stays: **~1,460nights/year**

Total Annual Lodging Revenue Generated

- Tiny Homes: 803 nights × $145 = $116,435/year
- RV Pads: 657 nights x $35 = $22,995/year
- **TOTAL Lodging Revenue = $139,430/year**

Estimated Local Daily Spend

- Tiny Home Visitor: $75/person x 2.5 = $150,600
- RV Visitor: $60/person x 2 = $78,840/year
- **Total Local Visitor Spending = $229,440**

TGT Revenue Estimate - Assuming 6% Transient Guest Tax

- $139,430 × 6% ≈ **$8,365/year in NEW TGT revenue**

Payback Period

- $80,000 investment ÷ $8,365/year
  ➡ **~9.5 year payback**

Why This is Actually Conservative

This model **does NOT include**:

- Hotel stays from tournaments
- Wedding/event overnight stays
- Increased visitation from course improvements
- Repeat tourism growth
- Media exposure impact (DGPT, Jomez, etc.)

Even using conservative assumptions, this pays back in about 9 years. When you factor in events and hotel nights, it’s likely half that, and it keeps producing revenue long after.

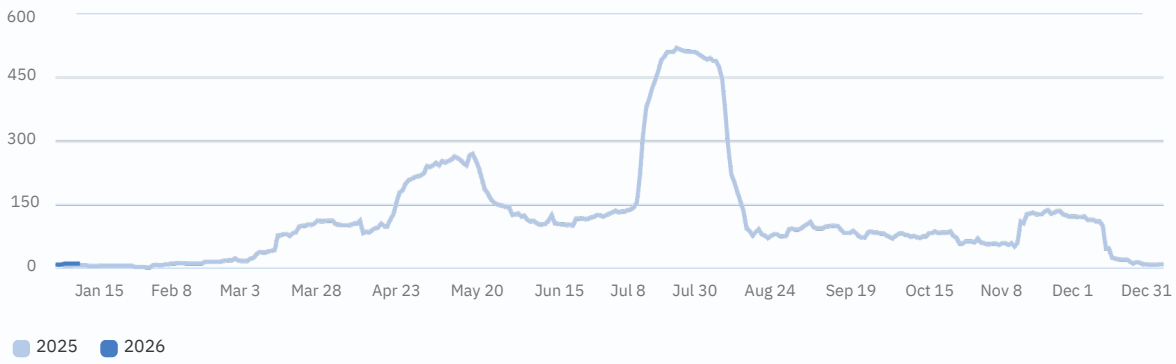
Overall Project Budget to Completion

Item/Project	Description	Cost	
Site Prep RV Pads & Tiny Homes	Major tree clearing, excavation, gravel, level ground, asphalt patching/expansion	$25,000	
Electrical	Hammeke Electric - Power to RV Pads & Tiny Homes & Pond	$25,000	
Sewer Dump Station for RV's	Sewer dump station	$7,500	
4x Tiny Homes @ $20,000 Each	Portable Tiny Homes w/electrical/HVAC, lights, flooring, windows	$80,000	
4x Tiny Homes - Furnishings	Beds, chairs, lights, furnishings - $2500 Each	$10,000	
Concrete Teepads	Install 16 concrete teepads on Champs Silver & Champs Gold Courses to attract larger PDGA events that require teepad surface	$8,000	
Iconic Island Hole # 16 Restoration	Install Limestone wall + new bridge to visually enhance one of the most iconic holes in disc golf and preserve the hole from erosion issues	$15,000	
Painting Venue Building	Painting Venue for visual rebranding, improved first impression, marketing/social media visibility. Transition from 'country club' to public destination - Angel	$25,000	
2x Fountain for Victory Lake Pond	2x Fountains for visitor experience enhancement & focal point for overnight lodging & marketing strategy/photography	$25,000	
Dedicated Bathroom Remodel	Bathroom Remodel for dedicated RV & Tiny Home Guests - Basic remodel of shower, toilet, and lighting. Existing plumbing and electrical already in place	$5,000	
Disc Golf Course Improvement Budget	Allowance to support course improvements that will make a lasting impact - Limestone & elevated baskets, mogels, strategic tree planting, etc	$5,000	
Dry Hydrant - Fire Safety	Requirement to meet code	$5,000	
ADA Requirements - Parking Stall	20x20 ADA Parking Stall	$6,000	
Driggs Design + Architecture/Engineering	Driggs Design + BG Consultants + ???	$20,000	
Championship Course Redesign + New Signs	DGPT Suggested EMAC Championship Course redesign changes to support constant and demanding course requirements to satisfy DGPT/PDGA Major	$15,000	
Tree Clearing, light clearing of sites	50 Hours of tree trimming, ground preparation with company owned equipment and staffing - $40/Hour	$2,000	
Course Reseeding	Reseed areas that have erosion/bare spots due to conversion from ball golf to disc golf course to beautify the property	$5,000	
Bunker Beautification	Level and reseed old golf bunkers to enhance visuals and playability on the disc golf course and improve disc golf spectating areas. Add dirt and seed.	$3,000	
Parking Lot Entry Rebranding	Update the facility/venue entrance to get away from Country Club vibes, improve visibility, and marketing appeal	$3,000	
Walking Path	Create gravel walking path from Tiny Homes & RV Site around tiny home portion of the pond	$2,500	
Disc Golf Course Improvement Labor	Labor to support course improvements that will make a lasting impact - Limestone & elevated baskets, mogels, strategic tree planting, etc	$5,000	
Owner/Project Management	200 Hours of project management, planning, oversight and coordination @ $75/hour	$15,000	$312,000 - $341,700
10% Contingency	Due to unknown site and code requirements/conditions	$29,700	
TOTAL Projected Budget		**$341,700**	**TOTAL w/ contingency**
Cost estimates are based on a combination of actual quotes from contractors/suppliers and/or experienced knowledge of anticipated costs while waiting on firm quotes/bids to be finalized.			
		w/contingency	
Champions Landing Investment	**$150,100**	**$179,800**	
State Grant Investment	**$81,900**		
City of Emporia TGT Support	**$80,000**		
Total Investment to Tourism Expansion	**$312,000**	**$341,700**	

Champions Landing - Black

Play counts from last year and this year *

January 1, 2025 to January 8, 2026



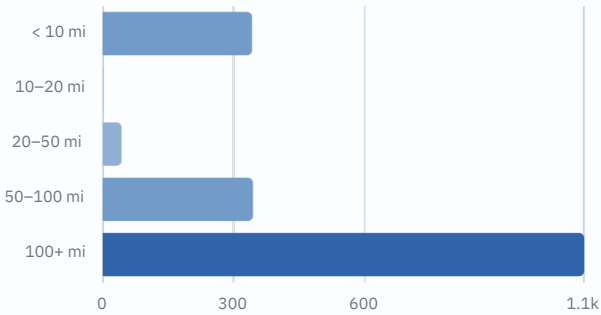
Stats from the past year

January 8, 2025 to January 8, 2026

Play count	Unique players	Recreation hours
1,558	**941**	**4,154**

Miles walked	Steps taken	Calories burned **
2,872	**6,470,037**	**1,127,708**

Where players are coming from



US states (44)
AL, AR, AZ, CA, CO, DE, FL, GA, IA, ID, IL, IN, KS, KY, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NY, OH, OK, OR, PA, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY

Canadian provinces (3)
British Columbia, Ontario, Saskatchewan

Countries (11)
Austria, Canada, Estonia, Finland, Netherlands, New Zealand, Norway, Poland, Puerto Rico, Sweden, United States

More about disc golf

There are **16,267** public courses available on UDisc as of February 20, 2025.
There are disc golf courses in **91** countries.

In 2024 on UDisc:
20.1 million rounds of disc golf were played.
1.26 million disc golfers used the app.
33 million recreation hours were spent on the course.

Stats and information powered by UDisc

What is disc golf?

Disc golf is similar to traditional golf, with players throwing discs at metal baskets instead of hitting balls into holes. This lifetime activity offers a low-cost, environmentally friendly form of recreation that is accessible to all ages and skill levels.

What is UDisc?

UDisc is the leading disc golf app on both Apple and Android devices. Players can find courses, get a map of the course, keep score, track their rounds, find events and much more.

Where does this data come from?

Everything on this sheet is collected from players that choose to track their disc golf rounds with UDisc. While there are many disc golfers worldwide, the number of players who use UDisc varies by region, so comparing these statistics against local survey data is the best way to extrapolate their findings.

* Casual rounds, league rounds, and tournament rounds are all included as long as they were tracked with UDisc. Each point on the chart represents the total plays over the previous 28 days.

** Calorie calculation is based off an average adult weight of 150lbs.

Calories burned = MET (3.8) x 3.5 x Weight (68.0389kg) / 200 x hours spent x 60

Herrmann, S.D., et al. (2024) *Journal of Sport and Health Science*, 13(1), 6-12.

Kaminski, J. (n.d.). NASM. blog.nasm.org/metabolic-equivalents-for-weight-loss

Champs Fun 9

Play counts from last year and this year *

January 1, 2025 to January 8, 2026



Stats from the past year

January 8, 2025 to January 8, 2026

Play count
882

Unique players
435

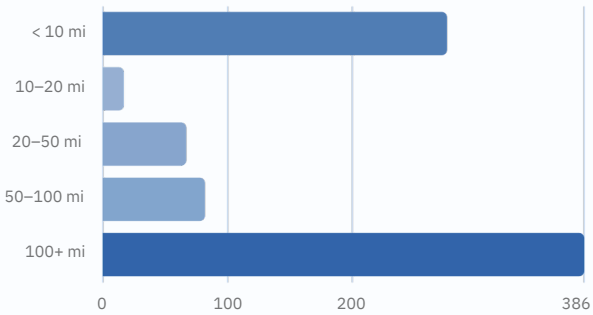
Recreation hours
688

Miles walked
613

Steps taken
1,380,022

Calories burned **
186,775

Where players are coming from



US states (35)
AL, AR, CA, CO, DE, FL, GA, IA, ID, IL, IN, KS, MD, MI, MN, MO, MS, NC, NE, NM, NY, OH, OK, OR, PA, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV

Canadian provinces (3)
British Columbia, Ontario, Saskatchewan

Countries (7)
Canada, Finland, New Zealand, Puerto Rico, Slovakia, Sweden, United States

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Kaminski, J. (n.d.). NASM. blog.nasm.org/metabolic-equivalents-for-weight-loss

Champions Landing - Gold

Play counts from last year and this year *

January 1, 2025 to January 8, 2026



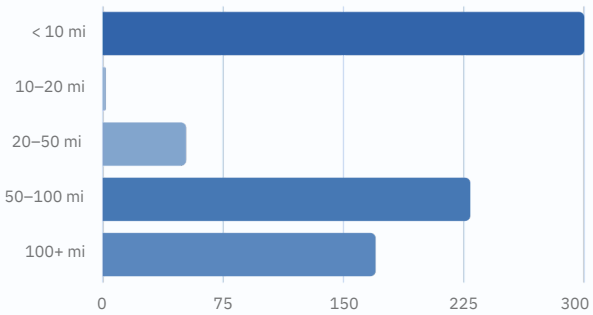
Stats from the past year

January 8, 2025 to January 8, 2026

Play count	Unique players	Recreation hours
628	**319**	**1,525**

Miles walked	Steps taken	Calories burned **
866	**1,951,853**	**414,000**

Where players are coming from



US states (23)
AR, AZ, CA, CO, FL, GA, IL, IN, KS, KY, MA, MI, MN, MO, NE, OH, OK, PA, SD, TX, VA, WI, WY

Countries (2)
Finland, United States

More about disc golf

There are **16,267** public courses available on UDisc as of February 20, 2025.
There are disc golf courses in **91** countries.

In 2024 on UDisc:
20.1 million rounds of disc golf were played.
1.26 million disc golfers used the app.
33 million recreation hours were spent on the course.

Stats and information powered by UDisc

What is disc golf?

Disc golf is similar to traditional golf, with players throwing discs at metal baskets instead of hitting balls into holes. This lifetime activity offers a low-cost, environmentally friendly form of recreation that is accessible to all ages and skill levels.

What is UDisc?

UDisc is the leading disc golf app on both Apple and Android devices. Players can find courses, get a map of the course, keep score, track their rounds, find events and much more.

Where does this data come from?

Everything on this sheet is collected from players that choose to track their disc golf rounds with UDisc. While there are many disc golfers worldwide, the number of players who use UDisc varies by region, so comparing these statistics against local survey data is the best way to extrapolate their findings.

* Casual rounds, league rounds, and tournament rounds are all included as long as they were tracked with UDisc. Each point on the chart represents the total plays over the previous 28 days.

** Calorie calculation is based off an average adult weight of 150lbs.

Calories burned = MET (3.8) x 3.5 x Weight (68.0389kg) / 200 x hours spent x 60

Herrmann, S.D., et al. (2024). *Journal of Sport and Health Science*, 13(1), 6-12.

Kaminski, J. (n.d.). NASM. blog.nasm.org/metabolic-equivalents-for-weight-loss

Champions Landing - Silver

Play counts from last year and this year *

January 1, 2025 to January 8, 2026



Stats from the past year

January 8, 2025 to January 8, 2026

Play count
784

Unique players
290

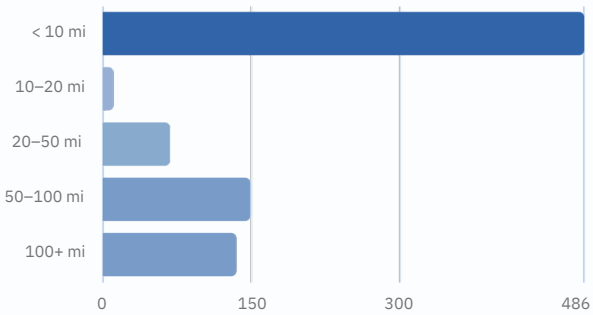
Recreation hours
1,282

Miles walked
1,191

Steps taken
2,682,575

Calories burned **
348,031

Where players are coming from



US states (21)
AK, AR, CA, CO, CT, IA, ID, IL, IN, KS, MD, MI, MN, MO, NE, NM, OK, PA, TN, TX, WI

Canadian provinces (1)
British Columbia

Countries (2)
Canada, United States

More about disc golf

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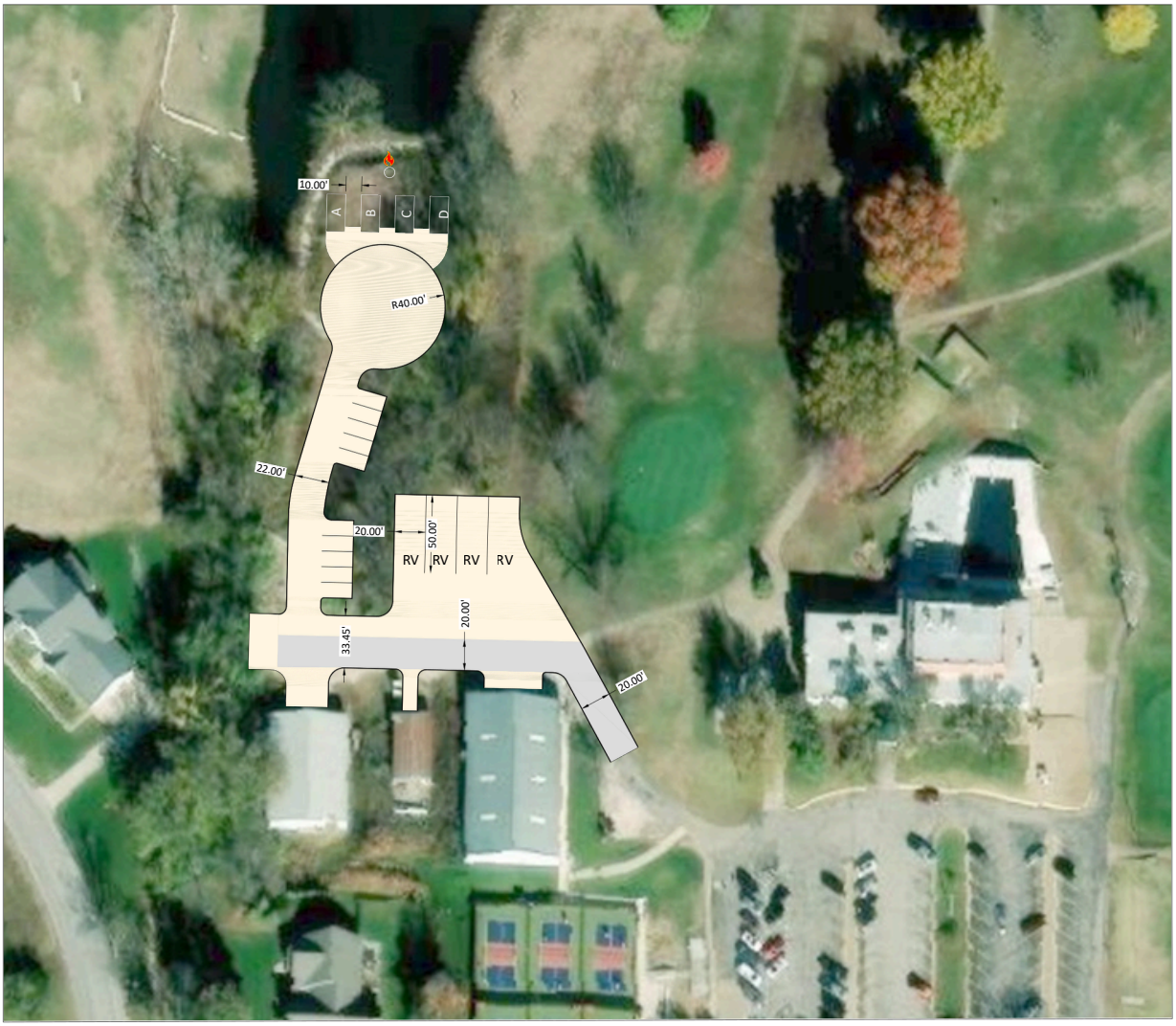
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Kaminski, J. (n.d.). NASM. blog.nasm.org/metabolic-equivalents-for-weight-loss

2026 Disc Golf Calendar

- Weekly Doubles League
  - Mostly locals 10-40/week
- Weekly Flex Start PDGA C-Tier
  - 20-60 competitors/week
- Larger monthly sanctioned and non-sanctioned events
  - 50-100 competitors
- Glass Blown Open PDGA A-Tier
  - 400 competitors
- Champions Landing Open DGPT Event
  - 160 touring professionals + 300 amateur competitors
- Champs Challenge PDGA B-Tier
  - 150-180 competitors
- Kansas State Amateur Championship A-Tier
  - 150 competitors
- Kansas State Doubles Championship
  - 100-150 competitors
- Emporia State University Disc Golf Regional Event
  - 200 competitors
- 2027 - PDGA Amateur World Championships!!!
- 2028 - DGPT Elite Series Champions Landing Open??
- 2029 - PDGA Junior World Champions??
- 2030 - PDGA Professional World Championships??

CHAMPS
DISC GOLF



SITE LEGEND

- A — Proposed Cabin Location
- Gravel Surfacing
- Chip & Seal Surfacing
- Fire Pit

SITE PLAN NOTES:

1. Cabins will be dry cabins (No Water or Sewer Service)

- CONCEPT PLAN -

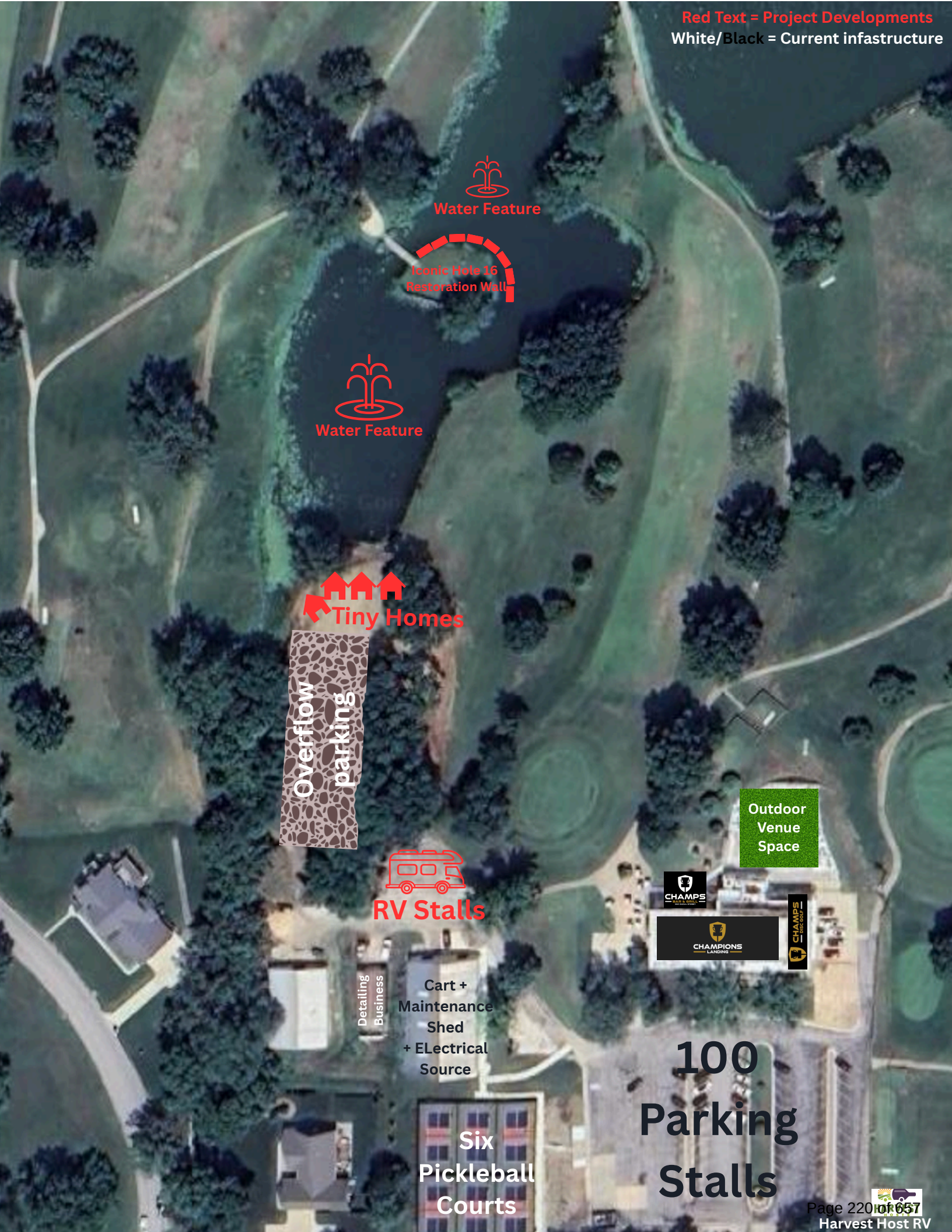
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No.	Revision	Date

LYON COUNTY, KANSAS
CHAMPIONS CLUB SITE IMPROVEMENTS
CONCEPT PLAN

DRIGGS DESIGN GROUP, PA
Landscape Architecture | Planning
DRIGGS DESIGN GROUP, PA
MANHATTAN • WASHINGTON • TOPEKA • GOODLAND

Project No.: ####
Date: 2/24/2026
Sheet No.: 1 OFTBD



Harvest Host RV

Tiny Home Lofted Cabin Visual Rendering on peninsula area



Current Site Visual



Tiny Home Visual Rendering on peninsula area - Evening



CHAMPIONS LANDING

B. LODGING IMPACT – TINY HOMES

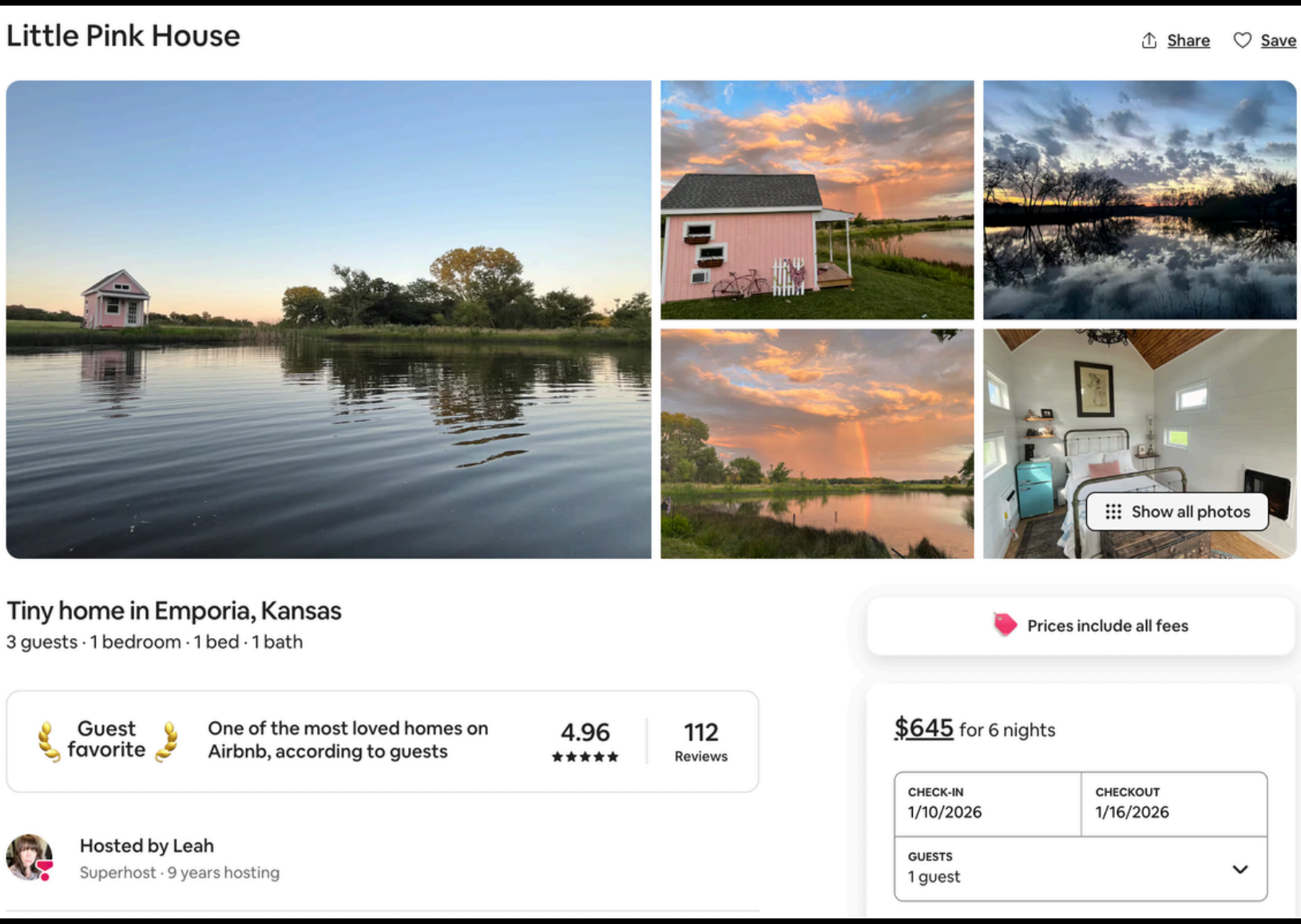
Number of Tiny Homes: 4
Operating Nights per Year: 365
Conservative Occupancy Assumption: 55%
Average Nightly Rate: $145

Metric	Calculation	Annual Impact
Tiny Home Nights Sold	4 × 365 × 55%	**803 nights**
Lodging Revenue	803 × $145	**$116,435**
Avg. Guests per Unit	2.5	—
Visitor Nights Generated	803 × 2.5	**2,008 visitor nights**

Estimated Local Daily Spend per Visitor: $75
(Dining, retail, entertainment, events)

Total Tiny Home Visitor Spending:
2,008 × $75 = **$150,600**

Comparable tiny home just outside of Emporia that clearly proves the marketability and demand for the tiny home 'glamping' setup that we are striving to achieve.



4.96 Rating with 112 Reviews! This property is clearly in demand and the overall experience and marketability behind the tiny home setup at Champions Landing is ready for success.

Rendering of RV Site



Asphalt patching & expansion + tree removal needed

Current Site Visual - Actual





ECONOMIC IMPACT TABLE

Champions Landing – RV Sites & Tiny Homes

> *All estimates below are conservative and based on existing demand, proven track record, and comparable lodging performance in Emporia and similar Kansas markets.*

A. LODGING IMPACT – RV SITES

Number of RV Sites: 4
Operating Nights per Year: 365
Conservative Occupancy Assumption: 45%
Average Nightly Rate: $35

Metric	Calculation	Annual Impact
RV Nights Sold	4 sites × 365 × 45%	**657 nights**
Lodging Revenue	657 × $35	**$22,995**
Avg. Guests per RV	2.0	—
Visitor Nights Generated	657 × 2	**1,314 visitor nights**

Estimated Local Daily Spend per RV Visitor: $60
(Food, fuel, retail, entertainment)

Total RV Visitor Spending:
1,314 × $60 = **$78,840**

Rendering of RV Site



Current Site Visual - Actual



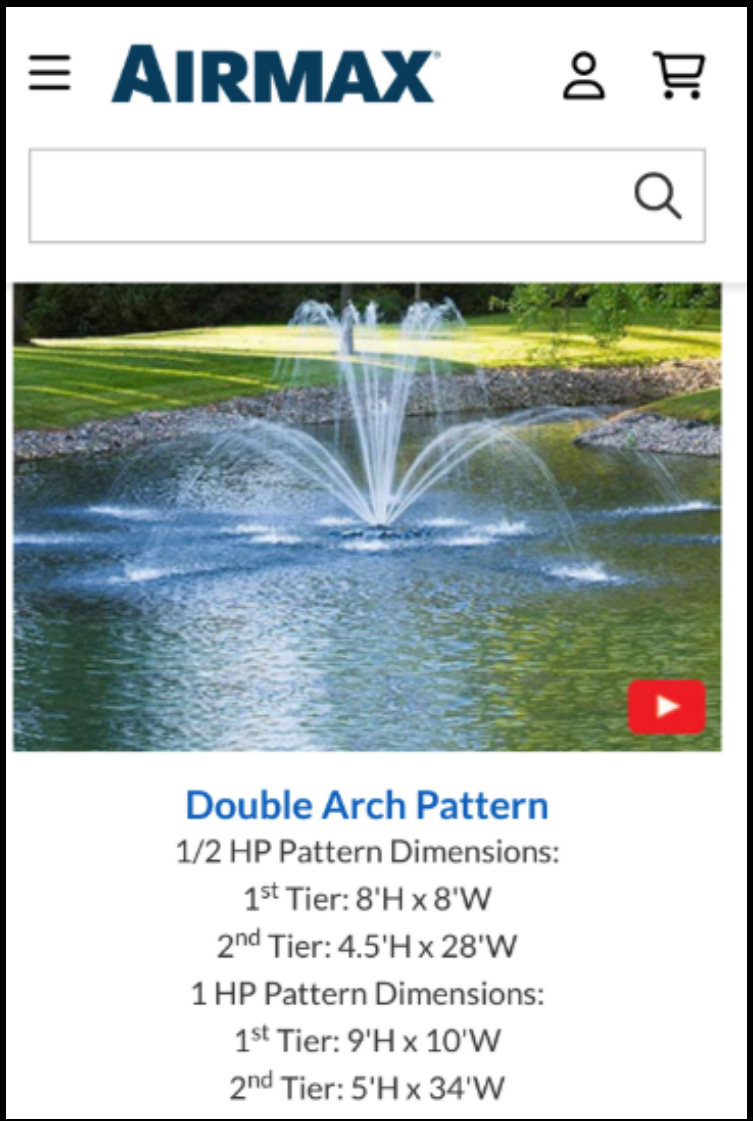
Asphalt patching & expansion + tree removal needed

Current Site Visual - Actual



C. COMBINED ANNUAL ECONOMIC IMPACT (CONSERVATIVE)

Category	Annual Impact
RV Lodging Revenue	$22,995
Tiny Home Lodging Revenue	$116,435
Total Lodging Revenue	**$139,430**
RV Visitor Spending	$78,840
Tiny Home Visitor Spending	$150,600
Total Local Visitor Spending	**$229,440**
Combined Annual Economic Impact	**$368,870**



2x Water Feature Water Fountain with lights - Essential to maximize tourism guest nights

- **Visitor experience enhancement**
- **Visual focal point for overnight lodging**
- **Amenity tied directly to tiny homes overlooking the pond**
- **Part of the lodging and attraction experience**
- **Aesthetic feature visible in marketing imagery**

Updated Main Building Venue Repaint for visual appeal & marketability

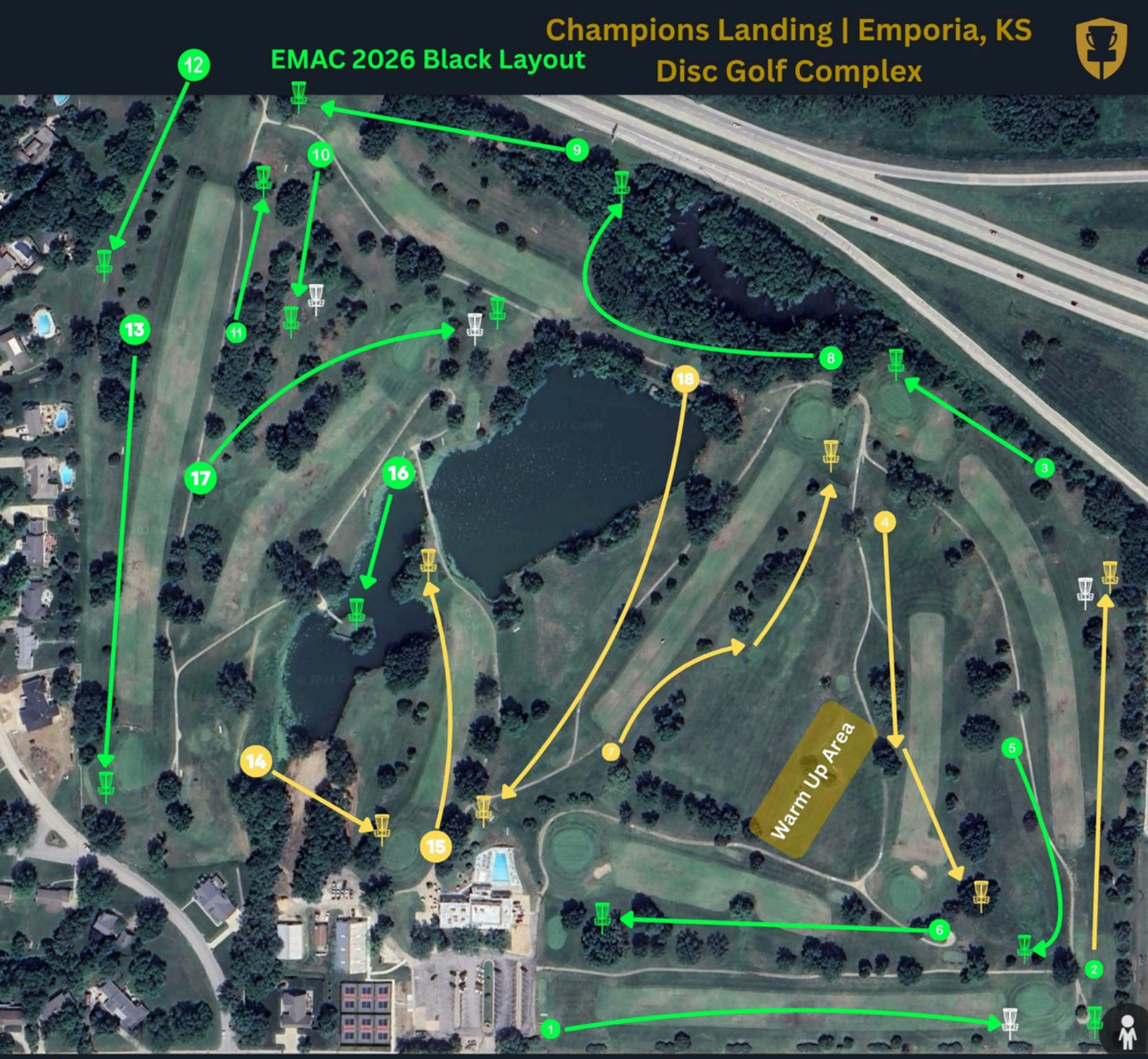


The visual appearance is a key component to the transformation from 1911-2023 Country Club to a tourism destination in Emporia, KS

- Visitor-facing attraction enhancement to improve tourism perception
- Visual rebranding tied to tourism growth
- Improving first impressions for out-of-state visitors
- Supporting the transition from “country club” to public destination
- Enhancing event hosting and guest arrival experience
- Visually appealing marketing photography to venue

Current Main Building Venue Visual - Actual





The 2026 Eric McCabe redesign at Champions Landing is not just a course update—it's a strategic shift that directly aligns the property with what the Professional Disc Golf Association (PDGA) and the Disc Golf Pro Tour require for hosting Majors and Elite Series events at the highest level.

Why PDGA & DGPT care:

- **The final hole is the most-watched moment of the tournament**
- **A strong finish environment = better live coverage, highlight content, and fan energy**
- **Elevates the event to feel like a true championship venue**





Iconic Island Hole #16 is eroding away and desperately needs restored with a visually appealing limestone wall to preserve the hole and increase marketing appeal and draw to the course(s)





<u>Influencer Videos</u>

<u>1,000,000+ Views on</u>

<u>YouTube</u> (just one video)

General Course Improvements needed to overcome the transition from a traditional golf course into a disc golf complex. Some fairways have minimal or no grass in large sections. Sand bunkers need overhauled with leveling, added dirt and grass planted. Golf greens need to have fescue and blue grass mixture planted. These are meaningful improvements to the overall course aesthetics, increasing marketability and spectating experience.















Private and dedicated bathroom/shower space will be renovated for functionality. Marketing the RV stalls & tiny homes with a clean and modern bathroom that will pay dividends and attract tourism visitation



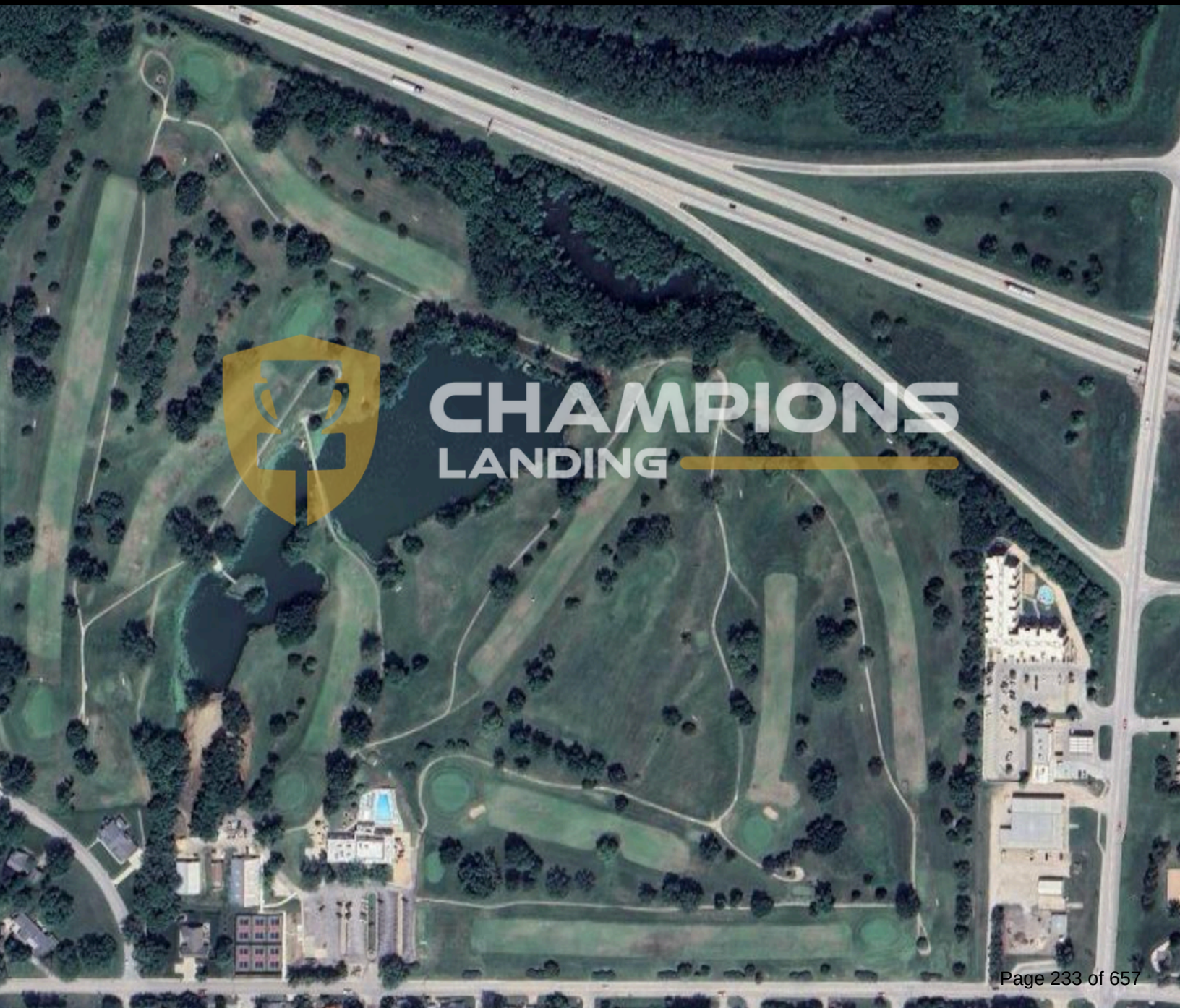
*Please note that Champs Bar & Grill and Champions Landing Event spaces already have updated/adequate bathrooms but not a shower or dedicated space.





THANK YOU FOR YOUR CONSIDERATION & SUPPORT FOR CHAMPIONS LANDING!

YOUR SUPPORT WILL MAKE A MEANINGFUL IMPACT TO OUR CURRENT AND FUTURE GOALS TO DRAW AND ATTRACT TOURISM DOLLARS INTO THE EMPORIA COMMUNITY!





CHAMPIONS LANDING



CHAMPS DISC GOLF



CHAMPS BAR & GRILL

1801 RURAL STREET

Item/Project	Description	Cost	
Site Prep RV Pads & Tiny Homes	Major tree clearing, excavation, gravel, level ground, asphalt patching/expansion	$25,000	
Electrical	Hammeke Electric - Power to RV Pads & Tiny Homes & Pond	$25,000	
Sewer Dump Station for RV's	Sewer dump station	$7,500	
4x Tiny Homes @ $20,000 Each	Portable Tiny Homes w/electrical/HVAC, lights, flooring, windows	$80,000	
4x Tiny Homes - Furnishings	Beds, chairs, lights, furnishings - $2500 Each	$10,000	
Concrete Teepads	Install 16 concrete teepads on Champs Silver & Champs Gold Courses to attract larger PDGA events that require teepad surface	$8,000	
Iconic Island Hole # 16 Restoration	Install Limestone wall + new bridge to visually enhance one of the most iconic holes in disc golf and preserve the hole from erosion issues	$15,000	
Painting Venue Building	Painting Venue for visual rebranding, improved first impression, marketing/social media visibility. Transition from 'country club' to public destination - Angel	$25,000	
2x Fountain for Victory Lake Pond	2x Fountains for visitor experience enhancement & focal point for overnight lodging & marketing strategy/photography	$25,000	
Dedicated Bathroom Remodel	Bathroom Remodel for dedicated RV & Tiny Home Guests - Basic remodel of shower, toilet, and lighting. Existing plumbing and electrical already in place	$5,000	
Disc Golf Course Improvement Budget	Allowance to support course improvements that will make a lasting impact - Limestone & elevated baskets, mogels, strategic tree planting, etc	$5,000	
Dry Hydrant - Fire Safety	Requirement to meet code	$5,000	
ADA Requirements - Parking Stall	20x20 ADA Parking Stall	$6,000	
Driggs Design + Architecture/Engineering	Driggs Design + BG Consultants + ???	$20,000	
Championship Course Redesign + New Signs	DGPT Suggested EMAC Championship Course redesign changes to support constant and demanding course requirements to satisfy DGPT/PDGA Majors	$15,000	
Tree Clearing, light clearing of sites	50 Hours of tree trimming, ground preparation with company owned equipment and staffing - $40/Hour	$2,000	
Course Reseeding	Reseed areas that have erosion/bare spots due to conversion from ball golf to disc golf course to beautify the property	$5,000	
Bunker Beautification	Level and reseed old golf bunkers to enhance visuals and playability on the disc golf course and improve disc golf spectating areas. Add dirt and seed.	$3,000	
Parking Lot Entry Rebranding	Update the facility/venue entrance to get away from Country Club vibes, improve visibility, and marketing appeal	$3,000	
Walking Path	Create gravel walking path from Tiny Homes & RV Site around tiny home portion of the pond	$2,500	
Disc Golf Course Improvement Labor	Labor to support course improvements that will make a lasting impact - Limestone & elevated baskets, mogels, strategic tree planting, etc	$5,000	
Owner/Project Management	200 Hours of project management, planning, oversight and coordination @ $75/hour	$15,000	$312,000 - $341,700
10% Contingency	Due to unknown site and code requirements/conditions	$29,700	
TOTAL Projected Budget		**$341,700**	**TOTAL w/ contingency**

Cost estimates are based on a combination of actual quotes from contractors/suppliers and/or experienced knowledge of anticipated costs while waiting on firm quotes/bids to be finalized.

		w/contingency
Champions Landing Investment	**$150,100**	**$179,800**
State Grant Investment	**$81,900**	
City of Emporia TGT Support	**$80,000**	
Total Investment to Tourism Expansion	**$312,000**	**$341,700**

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Dynamic Discs
Parent company physical location address	840 Overlander Rd, Emporia KS 66801
Organization name	Dynamic Discs
Complete mailing address	840 Overlander Rd, Emporia KS 66801
Phone number	6202031408
Website address	dynamicdiscs.com/gbo
Executive Director	Jackie Morris
Executive Director email	jackie@dynamicdiscs.com
Board chair	Jackie Morris
Board Chair email	jackie@dynamicdiscs.com
Prepared by name and title	Jackie Morris, Event Coordinator

Please provide local contact information if different than above.

Local contact name and title	Jackie Morris, Event Coordinator
Mailing address	840 Overlander Rd, Emporia KS 66801

Phone number	6202031408
Email address	jackie@dynamicdiscs.com
Organization mission	Dynamic Discs' core purpose is to enrich lives through disc golf, guided by the philosophy "Be Extraordinary. Be Passionate. Be Dynamic." We are committed to growing the sport, building community, and providing high-quality equipment to players of all levels, and fostering community through events, supporting local scenes, and disc golf initiatives.
Organization Goals	Dynamic Discs is committed to enriching lives through disc golf, including running world-class golf tournaments that attract competitors and fans worldwide. Partnering with Emporia over the last several years has given our city and its events a reputation for being the best in disc golf. Dynamic Discs has hosted the Glass Blown Open and other large events in Emporia for the last twenty years.
Program organization/event name	Glass Blown Open
Amount of funding requested from City	25,000
Total operating or event budget	80,000
What percentage of your total program budget does City funding request represent?	20-25
Provide profit/loss statement.	2026-GBO-Forecast.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	I don't have a breakdown of this right now for 2027, but I can show what we are using this year's funds for as I get it more locked in. Since player fees cover the basics for player swag and rental fees, we use donations and sponsorship money to elevate our attendees' experiences. Such as partnering with Main Street to host a block party, partnering with local entities to help fund additional activities like the welcome party at Radius, and offering free movie experiences at the theatre. Sponsorship funds will go toward creating memorable moments OFF the course for our attendees while they are in town. This helps them go into our businesses, visit Emporia, stay longer at our bars, and eat at local restaurants.
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	To continue making the Glass Blown Open one of the most well-attended disc golf events in the disc golf community, and keep Emporia at the forefront of people's minds as a destination.
Number served by this program in previous year.	450
Projected number served by this program in the upcoming year.	450
Estimated number who will stay overnight.	450

Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

2025 - $40,000 for GBO and $20,000 for Junior Worlds
2024 - $40,000 for DDO/GBO and $20,000 for Masters Worlds
2023 - $25,000 for DDO

Will you require or request any other funding or in-kind services from the City or other taxing entities?	Yes
If so, please list budgeted amounts and estimation of hours and needs.	We utilize the services of the Emporia Park Department, Emporia Main Street, Visit Emporia, and other local businesses (Champions Landing, Bourbon Cowboy, Emporia Arts Council, Radius Taproom, etc) and organizations for our events. We also ask for volunteers to donate time to assist with various tasks. Oftentimes, we pay our volunteers with merchandise credit and swag, though. Currently, we are budgeting $5k for these things.
Please show all in-kind matches your agency or organization receives.	Volunteer labor (but we pay our volunteers)
How does this program provide a benefit to Emporia?	The Glass Blown Open has been a staple event in Emporia since the early 2000s. We believe our events benefit Emporia because they bring awareness to our community, making it a destination to return to again and again. The amateurs love coming back and spending time at our restaurants, bars, hotels, parks, and community.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	We offer services nationally and globally.
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	100
What is the average cost to participate in your program?	150
Will this funding request offset any municipal services?	No
Operating budget surplus	2025 Dynamic Discs Event Budget Projections - Copy of GBO.pdf

	Untitled document (1).pdf
Operating budget deficit	Untitled document (2).pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Emporia Public Schools, Keep It Safe Summer, Kansasworks, Flint Hills Tech College, Emporia Police Department, Habitat for Humanity, United Way, Scouts, Emporia Zoo, Emporia Main Street, Emporia CVB, Freedom Fest, SOS Auction, Newman Auction, ESU Athletics, Emporia State University Disc Golf Team and Club, Crosswinds, Kansas Tourism Conference, ESU International Department, ESU RSOs, ESU Admissions, Emporia Disc Golf Leagues, Local Fundraising Events, United Way, Childrens Miracle Network/Walmart, Emporia Rec Center, and many more!
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	Dynamic Discs events bring 400-1,000 people to Emporia during the week of their events. We believe this helps support tourism by bringing people to our community and allowing them to explore what we have to offer. More often than not, these people return at a different time of year with other groups because their time here is so special. Our parks are one of the most visited places aside from the college, and I strongly believe this is because of disc golf!
Is your parent company for profit?	Yes
Is your company owned locally?	No
Do you own a local physical retail building?	Yes
Do you pay local property taxes?	Yes
Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	40
If the event makes a profit, how is the profit utilized?	Typically, we do not profit from the event itself - we aim to break even and put all that we get back into the event to make it the best possible experience for all who attend. The event itself is a great marketing opportunity for Dynamic Discs and the City of Emporia. It makes time, labor, and finances well worth the investment!
Upload profit/loss statement.	Events for City Sponsorship.xlsx

If there is a loss, how to you cover it?	It is a marketing expense on our books. We do our best to make up for product sales throughout the week and in the following weeks.
What was the date of your event last year?	06/26/2026
Did you receive City services at your last event?	Yes
If yes, list each City service.	Trash, Parks Dept assistance, EPD, street closures
Charitable Local Community Contributions	We have a $400 budget for local entities each month, and we sponsor events in and outside of Emporia. Typically, we donate swag items with a retail value of $25+ so they can be raffled or auctioned. We also offer FREE services to groups and entities who want tours, disc golf clinics, and presentations on our business, jobs, and history.
Describe your marketing strategy to maximize attendance at event.	We work with Emporia Main Street and Visit to get the word out about our local events, and we use social media and newsletter marketing to promote them. We also promote through our retailers and disc golf communities.
What area organizations do you help?	Emporia and National? Question unclear.

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	We would use player fees to support the event and do our best to receive additional funding from sponsors and donors.
Upload IRS Form 990	Untitled document.pdf
Upload most recent audit or financial review	Events for City Sponsorship.xlsx
Upload organization or event detailed budget	2026-GBO-Forecast.pdf
Upload statement to indicate match	2025 Dynamic Discs - Matching Funds Statement.pdf
Upload board membership list	2027 Dynamic Discs Board Membership.pdf
Upload anti-discrimination policy	2026 Dynamic Discs Anti-Discrimination Policy.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



ITEM	Budget		Actual
Total Income	$132,500.00		$115,485.00
Total Expense	$131,145.00		$108,326.10
Net Income/Loss	**$1,355.00**		**$7,158.90**
INCOME			
SPONSORSHIP			
City Donation	$50,000.00		$50,000.00
Hole Sponsorship	$500.00		$250.00
Vendor Fees	$5,000.00		$1,100.00
EVENT REG			
Poker Party	$1,000.00		$720.00
Putting Comp	$1,000.00		$790.00
Am Value	$60,000.00		$41,175.00
Pro Value	$15,000.00		$21,450.00
TOTAL INCOME	**$132,500.00**		**$115,485.00**
EXPENSES			
ADVERTISING/MEDIA			
Marketing Budget	$2,000.00		$1,913.35
SUPPLIES			
Printing	$500.00		$610.65
Samples	$100.00		$135.41
Trophies	$4,000.00		$4,392.77
Badges	$500.00		$347.00
Lanyards	$650.00		$300.00
RENTAL FEES			
Park/Course	$400.00		$400.00
Porta John	$5,000.00		$1,583.33
Champs Landing	$6,000.00		$7,500.00
Security	$350.00		$504.00
BP Entertainment	$500.00		$500.00
Emporia Main Street	$1,500.00		$275.00
Misc Rental Fees	$1,000.00		$800.00
PLAYER PACKS			
Dynamic Discs Heist	$3,000.00		$1,590.94

ITEM	Budget		Actual
Total Income	$132,500.00		$115,485.00
Total Expense	$131,145.00		$108,326.10
Net Income/Loss	**$1,355.00**		**$7,158.90**
L64 Grip Sparkle Trust	$0.00		$1,590.94
WSD	$0.00		$1,590.94
SOAR Bag	$30,000.00		$14,787.00
Apparel Item	$10,000.00		$4,544.48
Hat	$6,750.00		$3,873.74
Disc Golf Box	$3,000.00		$1,725.00
Disc Golf Pin	$1,020.00		$1,285.95
HSCo Mini / Can Opener	$1,050.00		$911.25
GBO Moment Disc			$1,959.80
PRIZES			
TechDisc	$15,000.00		$11,200.00
WYC - Gold Explorer			$736.50
Zing Mini Flapjack	$0.00		$0.00
Prime Burst Judge	$0.00		$0.00
Ace Voucher	$125.00		$30.00
PAYOUTS			
Pro Payout	$14,000.00		$23,455.00
Added Cash	$3,000.00		
Am Payout	$0.00		$4,130.00
PDGA Sanctioning Fee	$100.00		$100.00
PDGA Player Fees	$1,800.00		$2,060.00
Poker Payout / Prizes	$500.00		$1,820.00
Putting Payout	$1,000.00		$340.00
Kids Design			$45.00
TD FEES			
Hotels	$5,600.00		$3,319.68
Stipends	$8,500.00		$5,950.00
Gas	$250.00		$168.39
Meals	$500.00		$555.19
Polos	$400.00		$393.91
VOLUNTEER FEES			
Shirts	$1,000.00		$200.00
Vouchers	$1,500.00		$625.00
OTHER			

ITEM	Budget		Actual
Total Income	$132,500.00		$115,485.00
Total Expense	$131,145.00		$108,326.10
Net Income/Loss	**$1,355.00**		**$7,158.90**
Misc	$50.00		$30.38
Ice	$500.00		$45.50
TOTAL EXPENSE	**$131,145.00**		**$108,326.10**

ITEM	Forecast	NOTES
Total Income	$88,750.00	
Total Expense	$80,531.50	
Net Income/Loss	**$8,218.50**	
INCOME		
SPONSORSHIP		
City Donation	$40,000.00	
Hole Sponsorship	$500.00	$25-100/sign
Donation/Sponsorship	$500.00	
Vendor Fees	$1,200.00	
EVENT REG		
Am Value	$30,000.00	$100
Pro Value	$15,000.00	$150
Admin Value		$5/player
Poker Party	$250.00	$10
Putting Comp Am	$150.00	$10
Putting Comp Pro	$150.00	
Pre-Reg GBO Jersey	$1,000.00	
TOTAL INCOME	**$88,750.00**	
EXPENSES		
ADVERTISING/MEDIA		
Marketing Budget	$2,500.00	
SUPPLIES		
Printing	$650.00	corrugated signs are $14.78
Samples	$200.00	
Trophies	$5,000.00	Turnbell / Complete Works / EMS
Badges	$400.00	
Lanyards	$650.00	What if we don't do lanyards, just bag tag loops?
RENTAL FEES		
Park/Course	$500.00	JE, JW, PP
Porta John	$2,000.00	Dave's Pumpking
Champs Landing	$3,500.00	
Security	$500.00	4 for the BP ($28/hr / guard)
Emporia Main Street	$1,000.00	

ITEM	Forecast	NOTES
Total Income	$88,750.00	
Total Expense	$80,531.50	
Net Income/Loss	**$8,218.50**	
Misc Rental Fees	$1,000.00	Tables, Chairs, Entertainment, Etc.
PLAYER PACKS		$50/person based on current numbers
DD Lucid Cavalry	$1,500.00	
L64 Royal Clear Sparkle Strive	$1,500.00	
WSD Giant Reborn	$1,500.00	
Apparel #1	$5,000.00	Performance Sun Shirt
Apparel #2	$8,000.00	
Insect Shield Treated Item	$2,500.00	
Towel	$2,000.00	
Sunglasses	$2,000.00	
PRIZES		
WYC Item #1	$500.00	Pheonix Discs
WYC Item #2	$500.00	Infinite Discs / Brixton / Zing Mini
WYC Item #3	$500.00	
Ace Voucher	$125.00	$50 merch vouchers for each ace
PAYOUTS		
Pro Payout	$14,000.00	$145 to payout, $5 admin fee
Added Cash	$3,000.00	A-Tiers must add $3k per PDGA
Am Payout	$1,306.50	Prize Money Added by DD (x 0.3)
PDGA Sanctioning Fee	$100.00	$100 / A-Tier
PDGA Player Fees	$2,250.00	
Poker Payout / Prizes	$600.00	
Putting Payout (Pro + Am)	$500.00	Cash from what is collected minus trophy cost

ITEM	Forecast	NOTES
Total Income	$88,750.00	
Total Expense	$80,531.50	
Net Income/Loss	**$8,218.50**	
TD FEES		
Hotels	$5,000.00	
Stipends	$7,650.00	
Gas	$250.00	Vans, Car, Generators
Meals	$600.00	Lunch on course
Polos	$400.00	S&S Active / Navrats Embroidery
VOLUNTEER FEES		
Shirts	$200.00	
Meals	$500.00	
Vouchers	$300.00	
OTHER		
Misc	$50.00	
Ice	$300.00	Short Stop Sponsorship
Warehouse sale COGS		
TOTAL EXPENSE	**$80,531.50**	

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Emporia Arts Council, Incorporated
Parent company physical location address	815 Commercial Street
Organization name	Emporia Arts Council
Complete mailing address	815 Commercial Street
Phone number	620-343-6473
Website address	emporiaksarts.org
Executive Director	Dawn Young
Executive Director email	dyoung@emporiaksarts.org
Board chair	Jill Burton
Board Chair email	jillburton3927@gmail.com
Prepared by name and title	Dawn Young, Executive Director

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Dawn Young

Title

Executive Director

Responsibilities

Supervision, Financials, Day to Day Operations

ii. **Name**

Roberta "Bo" Swanson

Title

EAC Treasurer

Responsibilities

Financials

Organization mission	Emporia Arts Council (EAC) is 50 years old in 2026. It is EAC's mission to provide art, educational and cultural programming for people of all ages in Lyon, Chase, Morris, Wabaunsee, Osage, Coffey and Greenwood counties. Our work serves to build stronger and more dynamic communities by encouraging experiences (performances, classes, workshops, activities) which spotlight and create creativity which in turn develops problem solving skills and entrepreneurial attitudes and thinking.
Organization Goals	The organization's strategic goals focus on expanding high-quality arts programming, increasing community access, and strengthening financial sustainability. Over the next year, we aim to grow class offerings, exhibitions, and performances while increasing participation from underserved populations through targeted outreach and subsidized programs. At the same time, we are working to diversify revenue through classes, rentals, art sales, and fundraising efforts to reduce our operating deficit and build financial reserves. We remain committed to supporting artists through paid opportunities and professional development, maximizing use of our facilities, and enhancing visibility to grow audiences. Progress will be measured through participation, revenue growth, and community impact to ensure long-term sustainability and service to the community.
Program organization/event name	Emporia Arts Council
Amount of funding requested from City	$60,000
Total operating or event budget	$ 776,950
What percentage of your total program budget does City funding request represent?	% 7.5
Provide profit/loss statement.	Emporia Arts Council_Profit and Loss (1).pdf
Please, provide a detailed	$25,000 - Advertising/Marketing: Ads on digital billboards in Emporia, Wichita, &

breakdown of how the requested funds will be allocated.	Topeka, Local Radio as well as Topeka-Wichita Radio, Social Media Paid Ads, Destination Travel Magazine, Printed Materials, Banners $30,000 Performing Artists Guarantees $5,000 Gallery Exhibitions/Art Mobile Community Events All funds will be used to increase foot traffic and expand our outreach program within Emporia
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	The Emporia Arts Council respectfully requests continued investment from the City of Emporia to sustain and expand its impact as a cornerstone of the community's cultural and economic vitality. City funding directly supports accessible art education for youth and adults, dynamic gallery exhibitions that attract diverse audiences, and high-quality performing arts and entertainment series that draw both residents and visitors to downtown Emporia. These programs not only enrich quality of life, but also generate measurable economic activity by increasing foot traffic, supporting local businesses, and enhancing the city's appeal as a vibrant place to live and visit. With this support, the Council can continue removing barriers to participation, providing paid opportunities for artists, and ensuring that the arts remain accessible to all. Investment in the Arts Council is an investment in community identity, economic development, and the long-term vibrancy of Emporia.
Number served by this program in previous year.	20,070
Projected number served by this program in the upcoming year.	25,000+
Estimated number who will stay overnight.	200+ (1-2 nights) *EAC also funds lodging for all the performing artists this equals to appox. 50 nights a year
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

May 2023 $10,000
May 2024 $30,000
May 2025 $60,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	Yes
If so, please list budgeted amounts and estimation of hours and needs.	INKIND: Trash for EAC Chalk Fest Barrier for 8th street for Chalk Fest

Please show all in-kind matches your agency or organization receives.	Donated arts supplies and volunteered artists teaching clay studio Local radio stations provide matching funds ESU Students donate time to help with tear down of events
How does this program provide a benefit to Emporia?	Emporia Arts Council (EAC) is a vital contributor to both the cultural vitality and economic development of Emporia and the surrounding region. Each year, approximately 20% of EAC's performance audiences and class participants—representing roughly 2,000 individuals—travel from outside Lyon County and from across state lines. These visitors generate meaningful economic activity by supporting local businesses, including restaurants, lodging, and retail establishments. EAC actively collaborates with key community partners to support workforce recruitment and retention efforts. The organization participates in physician recruitment tours with Newman Regional Health and faculty recruitment initiatives with Emporia State University (ESU. By showcasing Emporia's vibrant arts and cultural environment, EAC helps position the community as an attractive place to live and work. In addition, EAC serves as a cultural hub for major regional events, hosting and engaging thousands of visitors attending Dynamic Discs tournaments, Unbound Gravel, Emporia Main Street events, and other large-scale gatherings. These partnerships further amplify the organization's economic and social impact. For over 50 years, EAC has delivered high-quality cultural programming to the community. Through performances, exhibitions, and arts education, the organization fosters creativity, lifelong learning, and community connection. Visiting artists from across the region regularly exhibit their work in the Trusler Gallery and Glaser Art Store, expanding access to diverse artistic perspectives and enhancing Emporia's cultural landscape.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Emporia Arts Council Serves the following counties: Lyon, Chase, Coffey, Greenwood, Morris, Osage & Wabaunsee
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	We provide FREE Outreach programs in our community and Fee-based classes, performances, rentals
What is the average cost to participate in your program?	$5-$25
Will this funding request offset any municipal services?	No
Operating budget surplus	EAC-Operating budget surplus 04.01.2026.pdf
Operating budget deficit	EAC-Operating budget deficit 04.01.2026.pdf
Are you aware of any pending investigations, litigation, claims, or	No

assessments against the organization?	
Please list your community partners.	EAC serves the community by generously giving our time and resources "free of charge" at many community events and schools. Examples for Emporia: ESU Block Party, EAC Summer Arts Kick-Off, Hispanics of Today & Tomorrow, Teddy Bear Clinic, Zoo Adventure Days, Keep it A Safe Summer, Emporia Christmas Parade, Cinco DeMayo Celebration, Kansas Day (Lyon Cty. History Museum, Art and outreach performance for students of USD #253 & Migrant Services, Turning Point Art Classes, Unbound Gravel, Disc Golf Block Party, Lyon County Fair, Emporia Library Kids Koncerts, Team Schnak Event, ESB Watermelon Festival, SOS Wellness Activity, Emporia Mainstreet Events, Newman Regional Health Fair, W.A.W Festival, Breakfast with Santa, Emporia Library, Emporia Christmas Parade & Emporia Recreation Center

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Emil Babinger Trust

Amount requested

$40,000

Amount and date of most recent award

$50,000 December 2025

What are the metrics that will determine success of the program/event?

Success of the Art Mobile program will be measured through a combination of quantitative and qualitative metrics that demonstrate both reach and impact. The Emporia Arts Council will track the number of communities and counties served, with a goal of maintaining or expanding service to at least 32 communities across seven counties annually. Additional measures will include the number of program stops at schools and community events, total participants engaged, and the percentage of individuals served in rural or underserved areas. These data points will help ensure the program is effectively increasing access to arts experiences for populations with limited opportunities.

Program quality and educational impact will be evaluated through participant engagement levels, feedback from educators and community partners, and evidence of skill development such as creativity, confidence, and problem-solving. Surveys and informal assessments will be used, when appropriate, to gather input from teachers, students, and event organizers. EAC will also monitor repeat requests for programming and the number of ongoing partnerships as indicators of program value and community demand.

In addition, the Art Mobile’s broader community impact will be assessed by tracking participation in regional festivals and events, as well as overall satisfaction among participants and partners. Operational efficiency, including cost per participant and frequency of program delivery, will also be reviewed to ensure responsible stewardship of resources. Together, these metrics will provide a comprehensive evaluation of the program’s effectiveness in expanding arts access, strengthening community connections, and enriching the cultural landscape of the region.

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes

How does your company/program support tourism in Emporia?	The Emporia Arts Center (EAC) and the Emporia Granada Theatre play a significant role in supporting and expanding tourism in Emporia by serving as the key cultural destinations that attract visitors from across the region and beyond. Through a year-round schedule of performances, exhibitions, classes, and special events, both buildings draw audiences who travel to Emporia specifically for arts and entertainment experiences. These visitors contribute directly to the local economy by utilizing hotels, dining at local restaurants, and shopping in downtown businesses, particularly during major performances, gallery openings, and community events. EAC has received placer data from Emporia Main Street that indicates over 24,000 people visit both EAC & Granada Theatre. In addition, EAC and the Granada Theatre enhance tourism by aligning their efforts with large-scale regional events such as hosting the Unbound Gravel Camp in April and the Unbound Gravel Race in May. EGT & EAC is the home to the Unbound Gravel riders meeting and awards ceremony, hosting the media center that serves over 100 journalists from around the globe, live-streaming of the race and new this year presenting a performance by the Seven Wonders (Fleetwood Mac Tribute Band) EAC & EGT have almost doubled rental events for both facilities in the past year. To ensure continued growth and sustainability, strategic efforts have been put in place to expand rental opportunities at the Emporia Arts Center and Emporia Granada Theatre. Through active outreach, the Emporia Arts Council Sales Manager is pursuing partnerships with organizations and businesses across Kansas, positioning Emporia as a preferred destination for events and generating increased tourism and local economic activity. In the past year, EAC has hosted over 100 events for associations, universities, public theatre, private businesses and local school districts. The Emporia Arts Center and Emporia Granada Theatre is a destination for arts and culture in rural Kansas. By consistently presenting high-quality programming and fostering partnerships across sectors, the Emporia Arts Center and Emporia Granada Theatre not only enhance quality of life for residents but also strengthen Emporia's identity as a welcoming and engaging place to visit.
Is your parent company for profit?	No
Is your company owned locally?	Yes
Do you own a local physical retail building?	Yes
Do you pay local property taxes?	No
Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	7
If the event makes a profit, how is the profit utilized?	The Emporia Arts Council is a non-profit organization. Any profits are rolled into the next fiscal year for the organization.
Upload profit/loss statement.	Emporia Arts Council_Profit and Loss (1).pdf
If there is a loss, how to you cover	Emporia Arts Council's Annual Fund Program funds our non-profit organization.

it?	EAC’s programing includes (1)Membership/Partnership Program-45% (2) Major Gifts Program-30% (3) Art Gift Store, Rental Space, Art Classes, & Performances-20% and (4) EAC maintains an endowed fund at the Emporia Community Foundation -5%
What was the date of your event last year?	03/28/2026
Did you receive City services at your last event?	No
Charitable Local Community Contributions	Please see attached 2025 Emporia Arts Center Community Contributions Serving over 30 local community events with EAC Art Mobile served Totaling: $6,250 + Performance Tickets/Art Classes Given for Auction/Raffle Giveaways for businesses in Emporia: Emporia Friends of the Zoo Auction, NHHS After-Prom, Flint Hills Gala Auction, Emporia Main Street Auction, Lolapalooza, Business Holiday Gift Vouchers, United Way Auction, Gary Fuller Memorial Shootout, ESU Block Party, Street Cats Club, Denim & Diamonds, NLC Youth Auction and Dinner, Emporia NEA-Total: $4,000 in performance tickets and art classes
Describe your marketing strategy to maximize attendance at event.	The Emporia Arts Center and Emporia Granada Theatre utilize a comprehensive marketing strategy designed to maximize attendance and expand audience reach. This approach includes a combination of digital marketing, traditional media, and community partnerships. Digital efforts include targeted social media campaigns, digital billboards, ads in Destination Travel Magazine, email marketing to a robust subscriber base, and regular updates to event listings on organizational websites and regional tourism platforms. In addition to digital outreach, EAC leverages traditional marketing methods such as print advertising, posters, and local media coverage through newspapers, radio, and community calendars. Strong partnerships with Emporia Main Street, local businesses, schools, and regional organizations further amplify promotion through cross-marketing opportunities and word-of-mouth engagement. Events are also aligned with major regional attractions such as Unbound Gravel and Dynamic Discs tournaments to capture increased visitor traffic. To ensure continued effectiveness, marketing efforts are evaluated through attendance tracking, audience feedback, and engagement analytics across platforms. This data-driven approach allows the organization to refine messaging, identify high-performing channels, and better understand audience preferences. By combining broad outreach with targeted engagement strategies, the Emporia Arts Center and Emporia Granada Theatre are able to maximize attendance, strengthen community participation, and attract visitors from across the region.
What area organizations do you help?	Emporia First Friday, Emporia State University, USD #253 and surrounding school districts, David Traylor Zoo, Newman Regional Hospital, Good Way Gardens, Keep It A Safe Summer, Hispanics of Today & Tomorrow, TRIO Program, Camp Alexander, Prairie Paws, Lyon Co Project Playscape, PAROC, Freedom Fest

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	Without city funding, the organization could continue to offer a scaled level of programming, including select performances, classes, and exhibitions, as well as maintain rental operations for both facilities. The Art Mobile outreach program and partnerships with schools and community organizations could also continue in a

more limited capacity, supported by grants and program-specific funding.

However, city funding remains critical to sustaining the full scope, accessibility, and affordability of programming. Public support allows the organization to offer a broader range of cultural events, subsidize costs for participants, and ensure access to the arts for underserved and rural communities. It also supports facility maintenance and operational stability, enabling the Emporia Arts Center and Emporia Granada Theatre to serve as vibrant cultural and economic drivers for the region.

Upload IRS Form 990	EAC 990 Form FY24-July 1, 2023 thru June 30, 2024.pdf
Upload most recent audit or financial review	Emporia Arts Council_Profit and Loss (1).pdf
Upload organization or event detailed budget	Emporia Arts Council FY27 Budget Adopted 03.11.2026.pdf
Upload letter demonstrating 501(c)3 status	Emporia Arts Council- 501 (c) (3) Document.pdf
Upload statement to indicate match	No Matching Funds-FY25 FY26.docx
Upload board membership list	EAC Board Roster FY26.pdf
Upload organizational chart	
Upload anti-discrimination policy	Emporia Arts Council Anti-Discrimination Policy 2023.pdf
Upload organization by-laws	Emporia Arts Counil- Bylaws as of 6-8-2022.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

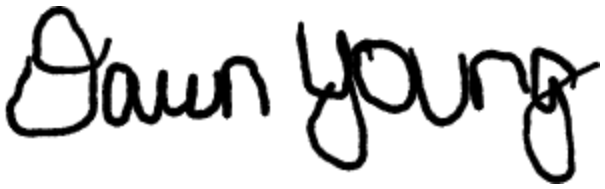
We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



Emporia Arts Council

Operating budget surplus

If your operating budget for your last completed fiscal year shows a surplus, please show to whom any surplus amounts were dispensed or disposed of in the last completed fiscal year or show the surplus amount as a carryover balance toward the current year's budget.

The Emporia Arts Council did not have a budget surplus for our FY25 fiscal year ending on June 30, 2025.

Since Emporia Arts Council is a 501 (c) 3 non-profit organization, all budget surplus would be transferred over to the new fiscal year that begins on July 1.

Profit and Loss
Emporia Arts Council
July 1, 2024-June 30, 2025

	Total
Income	
4000 Membership	65,032.36
Total for 4000 Membership	**$65,032.36**
4050 Business Partnership	50,600.00
Total for 4000 Partnership	**$50,600.00**
4100 Contributions-Cash	41,280.18
4110 End of the Year Appeal	25,404.73
4111 Memorial Contributions	3,165.00
Total for 4100 Contributions-Cash	**$69,849.91**
4112 Granada Theatre	122,001.29
4115 Alcohol Sales-EGT	11,218.94
4116 Concession Sales-EGT	1,438.78
4117 Sales Tax Collected-EGT	39.71
4118 Bar Tips-EGT	645.77
Total for 4112 Granada Theatre	**$135,344.49**
4200 Grant	24,550.00
4210 Ticket Sales	36,909.56
4306 Chalk Fest	2,407.16
Total for Grant/Special Events	**63,866.72**
4400 Org/Civic/Foundation	65,000.00
4410 City of Emporia Funding	30,000.00
4420 ESU Ticket Subsidy	4,000.00
4440 Government	30,000.00
Total for 4400 Org/Civic/Foundation	**$129,000.00**
4450 Endowment Income	20,370.35
4500 Sales (Gallery & Art Store	21585.8
4800 Art Class Enrollment	19,378.93
4900 Space Rental	29,995.94
Total for 4800 Sales	**$91,331.02**
4990 Miscellaneous Income	12,337.30
Total for Misc Income	**12,337.30**
Total for Income	**$617,361.80**
Cost of Goods Sold	
50000 *Cost of Goods Sold	324.99
5500 Cost of Goods Sold	8,115.24
5515 Cost of Art Store Items Sold	1,270.95
5520 Gallery Items Sold	4,036.00
Total for Cost of Goods Sold	**$13,747.18**
Gross Profit	**$603,614.62**

Expenses	
5000 Wages	264,418.06
6560 Payroll Expenses	19,246.86
Total for 5000 Wages	**$283,664.92**
5060 Office Supplies	7,569.01
5062 Telephone	4,178.19
5064 Postage & Box Fee	5,807.14
5065 Occupancy	37,179.21
Total for 5065 Occupancy	**$54,733.55**
5070 Printing	14,037.04
5071 Marketing	16,472.62
5072 Website Expense	2,717.98
Total for 5070 Printing/Marketing	**$33,227.64**
5080 Development/Education	5,018.38
Total for 5080 Development/Education	**$5,018.38**
5100 Subscriptions and Dues	4,131.84
5110 Insurance	22,245.26
5130 Loan Payments	14,478.82
5145 Bank Fees	1,042.52
5200 Office Equipment	4,199.20
5201 Tech Server Support	16,297.61
5992 Credit Card Processing Fee	1,506.23
5993 E.D. Cell Phone	871.49
Total for 5000	**$64,772.97**
6000 Performance/Artist Fees	76,800.00
6001 Hospitality/Meals	1,824.02
6002 Rent and Tech	25,789.56
6004 Lodging	4,945.93
Total for 6000 Performance/Artist Fees	**$109,359.51**
6060 Granda Theatre Expense	47,785.83
6061 Alcohol	4,105.30
Total for 6060 Granda Theatre Expense	**$51,891.13**
6070 Hetlinger Art Class Supplies	1,010.25
6075 Special Exhibit Expense	900.00
6100 Art Supplies	8,379.24
Total for 6100 Art Supplies	**$10,289.49**
6150 Art Mobile	1,185.12
Total for 6150 Art Mobile	**$1,185.12**
Total for Expenses	**$614,142.71**
Net Operating Income	**-$10,528.09**

Emporia Arts Council

Operating budget deficit

If your operating budget for your last completed fiscal year shows a deficit, state what actions(s) have been taken or will be taken by the organization to deal with the deficit. Be specific, such as liquidation of capital, program cutbacks, borrowing from financial institutions, personnel reductions, etc.

The operating deficit reflected in our most recently completed fiscal year is primarily attributable to the strategic acquisition of an additional building (Granada Theatre), which was not originally included in the FY25 budget. This investment was undertaken to support long-term organizational growth, expand program capacity, and improve service delivery.

To responsibly address the resulting deficit, the organization is actively pursuing increased revenue through expanded programming, targeted fundraising efforts, and new grant opportunities tied to the enhanced facility (Community Tax Credits, Historical Tax Credits).

Operational efficiencies are also being evaluated, including cost-control measures and prioritization of core programs to ensure sustainability. At this time, no significant personnel reductions have been made. These actions position the organization to stabilize its financial standing while leveraging the new facility to generate future growth and revenue.

EAC 2026-27 Revenue Goals

DEPARTMENT	PROGRAM	FY27
Direct Mail		**FY27 Goals**
Program		
July 1, 2026 - June 30, 2027	DM-Year End Appeal	$ 10,000
	White Mail	$ 5,000
	TOTAL	**$ 15,000**
Major Gifts Program		**FY27 Goals**
July 1, 2026 - June 30, 2027	Foundations/Trusts	$ 75,000
	Government	$ 60,000
	Org/Civic/Groups	-
	Endowment Payout	$ 22,000
	Major Gifts/Grants	$ 60,000
	Hetlinger Creates	$ 50,000
	TOTAL	**$ 267,000**
Membership Program		**FY27 Goals**
Program	$5,000 Plus (4 G-0)	$ 20,000
July 1, 2026 - June 30, 2027	$3,000 to $3,999 (3 G-0)	$ 9,000
	$1,250 to $2,999 (25 G-0)	$ 31,250
	$750 to $999 (25 G-0)	$ 18,750
	$350 to $ (60 G-0)	$ 21,000
	$200 to $299 (100 G-0)	$ 20,000
	TOTAL	**$ 120,000**
Business Partnership		**FY27 Goals**
Program	$15,000 Underwriter (1 G-0)	$ 15,000
July 1, 2026 - June 30, 2027	$5,000 Sponsor (2 G-0)	$ 10,000
	$3,000 Sponsor (6 G-0)	$ 18,000
	$1,500 Partner (6 G-0)	$ 9,000
	$1,000 Partner (8 G-0)	$ 8,000
	$750 Sponsor (35 G-0)	$ 26,250
	Event Sponsors (4 G-0)	$ 12,000
	TOTAL	**$ 98,250**
Fee for Service		**FY27 Goals**
Revenues	Space Rentals	$ 90,000
July 1, 2026 - June 30, 2027	Lease Revenues $725	$ 8,700
	Retail Store	$ 18,000
	Ticket Sales	$ 90,000
	Art Classes	$ 25,000
	Concessions/Alcohol	$ 45,000
	TOTAL	**$276,700**
Annual Fund - Sub-Total		**$ 776,950**

EAC 2026-27 Budget / Expenses

PLANNING DOCUMENT March 17, 2026

Account	Budget / Expense	2026-27
5000	Wages	$343,491
5025	Payroll Taxes (x20)	$27,324
5040	Employee Benefits	$10,000
5060	Office Supplies	$7,500
5062	Telephone/Internet	$7,200
5064	Postage & Box Fee	$10,000
5065	Occupancy/Utilities	$50,000
5068	General Maintenance	$8,000
5069	Janitorial Supplies	$8,000
5080	Development/Education	$4,635
5100	Subsriptions	$5,000
5110	Insurance	$30,000
5130/5131	Loan/Principle Paid	$32,000
5145	Bank Fees	$8,000
5155	Annual Report Fee	$200
5200	Office Equipment/Lease	$6,000
5201	Tech Server Support	$8,000
6000	Performance/Art Fees	$120,000
6001	Hospitality/Meals	$2,500
6002	Venues/Equipment Tech	$10,000
6004	Lodging-Artists	$6,000
6005	Marketing/Printing	$41,000
6010	Misc.	$2,000
6035	Reception	$1,000
6045	Travel	$1,000
6100	Art Supplies	$10,000
6150	Art Mobile	$2,000
6200	ED/Sales Mgr. Cell Phone	$1,600
6201	Security	$2,500
6203	Concession	$2,000
6204	Alcohol	$10,000
	TOTALS	**$776,950**

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Emporia First Friday Art Walk, Inc
Parent company physical location address	715 Commercial Street, Emporia, KS 66801
Organization name	Emporia First Friday Art Walk, Inc
Complete mailing address	715 Commercial Street, Emporia, KS 66801
Phone number	620-794-6755
Website address	https://emporiafirstfriday.com/
Executive Director	Kat Dorcas
Executive Director email	emporiafirstfriday@gmail.com
Board chair	Kristin Oberle
Board Chair email	kdoberle70@gmail.com
Prepared by name and title	Kat Dorcas, Executive Director

Please provide local contact information if different than above.

Local contact name and title	Kat Dorcas, Executive Director
Mailing address	715 Commercial Street, Emporia, Kansas 66801

Phone number	620-794-6755
Email address	emporiafirstfriday@gmail.com

Supervision or financial administration

i. **Name**

Anthony Mercer

Title

Treasurer

Responsibilities

Supervise financial reports

Organization mission	The mission of Emporia First Friday Art Walk is to promote cultural growth by connecting artists to the community.
Organization Goals	1. Provide a platform for artists to interact with customers, develop their professional skills, and monetize their creativity. 2. Deliver a consistent, continually evolving community event each month and encourage involvement in the Arts. 3. Increase foot-traffic and visibility for small businesses that serve as Art Walk venues.
Program organization/event name	Emporia First Friday Art Walk
Amount of funding requested from City	$20,000
Total operating or event budget	$118,235
What percentage of your total program budget does City funding request represent?	17%
Provide profit/loss statement.	EFF Profit and Loss 2025.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Advertising: print and online: $6,500 Print ads, online, targeted social media ads Artist Development: $2,500 Development events: speakers, learning and information sessions Visiting Art Walk Artist Program: $2,000 Call for artists 80+ miles from Emporia. Vouchers/stipend for lodging and meals Photography/Video: $2,000 Contract with photographer/videographer to collect media assets for ads, print materials and social media

	Marketing/Promotion/Printing: $7,000 Art Walk materials (passport, signs) Misc marketing printing (rack cards, flyers) Newsletters Signage/banners for table set up Promotional items Website
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	Funding from the City of Emporia helps Emporia First Friday (EFF) expand marketing and programming, extending our reach and providing more opportunities for visitors to Emporia.
Number served by this program in previous year.	The Emporia First Friday Art Walk included over 300 individual and group art pop-ups, gallery exhibits, authors, and live performances in 2025. Artists from Emporia, the surrounding counties, KC, and Wichita have participated. 815 Art Walk Passports were submitted last year. Not all attendees complete a passport. Click counts at select locations indicate 200-300 attendees, and Placer.ai data from 2025 shows that on average, 500 more people were in Downtown Emporia on First Fridays than on non-event Fridays.
Projected number served by this program in the upcoming year.	The number of people participating in and attending the Emporia First Friday Art Walk are anticipated to increase due to extra funding and efforts in marketing and expanded programming.
Estimated number who will stay overnight.	While data does not confirm overnight stays, it does show that of the 76 artists that participated in an individual pop-up show in 2025, 24 were from outside of 66801. According to Placer.ai data, on average, 30% of visitors during Art Walk in 2025 were from outside of 66801.
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

Emporia First Friday was approved for TGT allocations in 2025 and anticipates to receive $20,000 on May 30, 2026.

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	Wright CPA Group: $1000 tax preparation services Emporia Main Street: $600 in Main Street gift certificates for prize drawings
How does this program provide a benefit to Emporia?	The Emporia First Friday Art Walk benefits participating artists, businesses that serve as venues, and the Emporia community as a whole. The Art Walk provides a platform for both emerging artists and established artists to showcase their work and build connections in a supportive environment. In 2025, the walk saw participating artists ranging in age from 9 to 92. Artists from the Emporia

	and surrounding area are involved, as well as regional artists. In follow-up surveys and face-to-face conversations, those artists express their appreciation for the opportunity to show their work and earn supplemental income through the Art Walk. Local businesses that participate as venues do so, not only to support the arts, but also because they see an increase in sales and foot traffic during First Fridays. The Art Walk also provides a consistent, family-friendly event for Emporia and surrounding communities. The new lineup of artists each month ensures a fresh experience for attendees to engage and appreciate the arts.
Does your organization service areas outside of the Emporia geographical area?	No
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	$10 - $20 Artist Participation Fee; $35 Venue Participation Fee; Low-cost printing services for artists; FREE to attend the Art Walk
What is the average cost to participate in your program?	$20 for artists and venues; FREE for Art Walk attendees
Will this funding request offset any municipal services?	No
Operating budget surplus	EFF 2025 Budget Surplus.pdf
Operating budget deficit	EFF 2025 Budget Deficit.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Emporia State University, Flint Hills Technical College, ESB Financial, Lyon County State Bank, Emporia Main Street, Emporia Area Chamber, Visit Emporia, Emporia Community Foundation, Sela Group, Evergy, IM Design Group, Emporia Arts Center, Sweet Granada, Gravel City Roasters, Mulready's Pub, Trox Gallery and Gifts, Plum Bazaar, The Axe Shedd, De Stijl, Middle Ground Books and Gifts, Botanica Floral & Design, Gazette Collective, Emporia Community Arts Alliance, Wright CPA Group
Organization Sustainability	

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Kansas Arts Commission

Amount requested

$20,000

Amount and date of most recent award

$15,465 KAC General Operating Grant awarded for the 2025/2026 grant year

What are the metrics that will determine success of the program/event?

Artist Participation:
• Participating artists receive a link for an online survey following the Art Walk, asking about their participation, if they would participate again, and to provide a rating of their overall experience. The goal being for responses to indicate a rating of 4 or higher and an indication of “Yes”, artists would participate again.
• A variety of artists sign up for Art Walks and all participating venues are filled each month.
• Artist participation in planned professional development sessions.
• Artist participation in the planned Visiting Artist series

Community Participation:
• EFF works with Emporia Main Street to acquire Placer.ai data to estimate crowds during First Fridays with the goal of seeing an increase in people in Downtown Emporia on First Fridays vs non-First Fridays.
• Click counts are regularly taken at select locations to also help evaluate attendance.
• A database is kept for submitted passports that include Art Walkers names. Information is kept about weather conditions and other coinciding
community events that may affect attendance.

Venue Participation:
• A goal of at least eight venues to participate monthly and be available for artists to show their art.

ii. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Emporia Community Foundation Match Day

Amount requested

$10,000

Amount and date of most recent award

$11,012.67 in December 2025

What are the metrics that will determine success of the program/event?

Artist Participation:
• Participating artists receive a link for an online survey following the Art Walk, asking about their participation, if they would participate again, and to provide a rating of their overall experience. The goal being for responses to indicate a rating of 4 or higher and an indication of “Yes”, artists would participate again.
• A variety of artists sign up for Art Walks and all participating venues are filled each month.
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Venue Participation:
• A goal of at least eight venues to participate monthly and be available for artists to show their art.

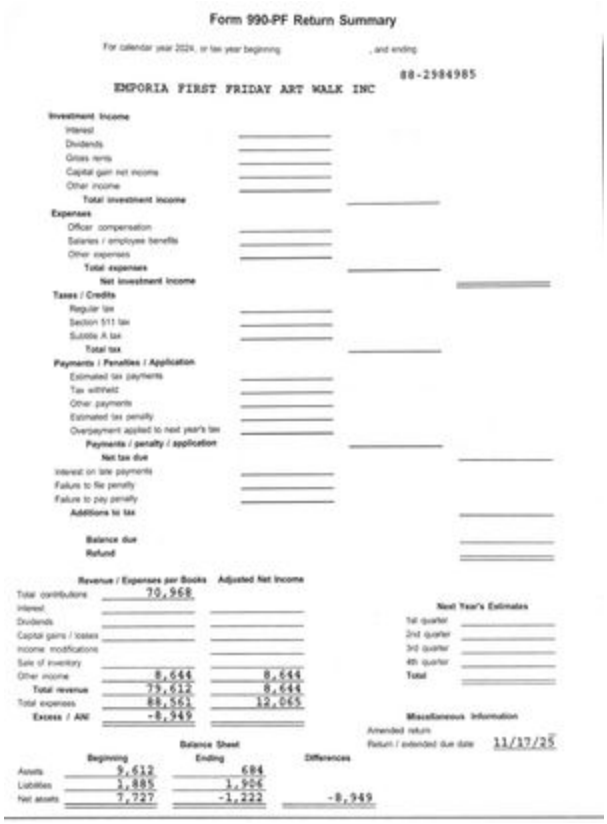
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	The Emporia First Friday Art Walk offers value to Emporia tourism by providing a platform for local, area, and regional artists to showcase and sell their artwork. The opportunity for face-to-face interactions is indispensable for both established and emerging artists to make connections, help build their art business, and be inspired to create more art. The Art Walk also attracts visitors from outside Emporia, serving either as an additional bonus event for those already visiting or as an art destination itself. As a family-friendly event that is constantly evolving, the features of a new lineup of artwork each month and the walkability encourages repeat visits.
Is your parent company for profit?	No
Is your company owned locally?	Yes
Do you own a local physical retail building?	No
Do you pay local property taxes?	No
Do you collect sales tax?	No
How many local full-time equivalent employees (FTE) do you have?	1
If the event makes a profit, how is the profit utilized?	Emporia First Friday is a 501(c)(3) non profit organization. A budget surplus is anticipated to help fund from the end of the calendar year into the next year as the Partner Drive officially begins in February and ends in May.
Upload profit/loss statement.	EFF Profit and Loss 2025.pdf
If there is a loss, how to you cover it?	Emporia First Friday maintains a fund at the Emporia Community Foundation that can be pulled from.
What was the date of your event last year?	12/05/2025
Did you receive City services at your last event?	No
Charitable Local Community Contributions	In the past, Emporia First Friday has given funds to Emporia State University Foundation - Emporia First Friday Public Art Fund. EFF does not make any other monetary or in-kind contributions to other organizations, but collaborates with several local non-profit organizations to help them promote their services during an Art Walk.
Describe your marketing strategy to maximize attendance at event.	Emporia First Friday maintains a high-traffic website and active Facebook and Instagram accounts and utilizes paid social media ads. Social media posts introduce artists and activities, printed posters are distributed, and monthly emails are sent to EFF's 1600+ subscribers for each monthly Art Walk. EFF publicizes the event on ESU campus screens, and various businesses in Emporia also advertise First

	Fridays on their digital signage. Quarterly newsletters are also sent to update the community on projects and celebrate accomplishments. The EFF Executive Director participates in a monthly radio program to communicate information about the upcoming Art Walk. Event times and details are shared by the local newspaper and Emporia's community calendar.
What area organizations do you help?	Emporia First Friday maintains strong partnerships and collaborates regularly with local businesses, organizations, and other non-profits. EFF works closely with Emporia Main Street, the Emporia Area Chamber of Commerce, as well as Emporia State University (ESU) and Flint Hills Technical College (FHTC). The EFF Sticker Design Competition is used by ESU and FHTC graphic design classes as a project. Students also participate in the Art Walk as artists, and this spring, two ESU Art Therapy graduate students have provided open hands-on art activities during the Art Walk to help fulfill their graduation requirements. In 2025, EFF collaborated with Kansas artists, the City of Emporia, Emporia Community Arts Alliance, and local businesses on community art projects where the public had the opportunity to directly participate in the projects during the Art Walk. Many local non-profits and student organizations regularly promote their organizations with an art activity during the Art Walk. Non-profits that have partnered with EFF include SOS, Inc., House of Morrow, The Street Cats Club, Friends of the Library, and Hispanics of Today and Tomorrow. Art Clubs at Emporia High and Northern Heights High School have also participated and shown their work at the Art Walk.
How many events do you sponsor?	12

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	Prior to 2026, Emporia First Friday has coordinated and implement Art Walks since 2016 without the help of TGT funding. TGT funding for Emporia First Friday will enhance our marketing efforts and programming, resulting in increased participation and attendance, with increased sales for local artists and participating local businesses.

Upload IRS Form 990



Form 990-PF Return Summary

For calendar year 2024, or tax year beginning , and ending

88-2984985

EMPORIA FIRST FRIDAY ART WALK INC

Investment Income	
Interest	
Dividends	
Gross rents	
Capital gain net income	
Other income	
Total investment income	
Expenses	
Officer compensation	
Salaries / employee benefits	
Other expenses	
Total expenses	
Net investment income	
Taxes / Credits	
Regular tax	
Section 511 tax	
Subtitle A tax	
Total tax	
Payments / Penalties / Application	
Estimated tax payments	
Tax withheld	
Other payments	
Estimated tax penalty	
Overpayment applied to next year's tax	
Payments / penalty / application	
Net tax due	
Interest on late payments	
Failure to file penalty	
Failure to pay penalty	
Additions to tax	
Balance due	
Refund	

Revenue / Expenses per Books	Adjusted Net Income
Total contributions 70,968	
Interest	
Dividends	
Capital gains / losses	
Income modifications	
Sale of inventory	
Other income 8,644	8,644
Total revenue 79,612	8,644
Total expenses 88,561	12,065
Excess / ANI -8,949	

Next Year's Estimates

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
Total	

Miscellaneous Information

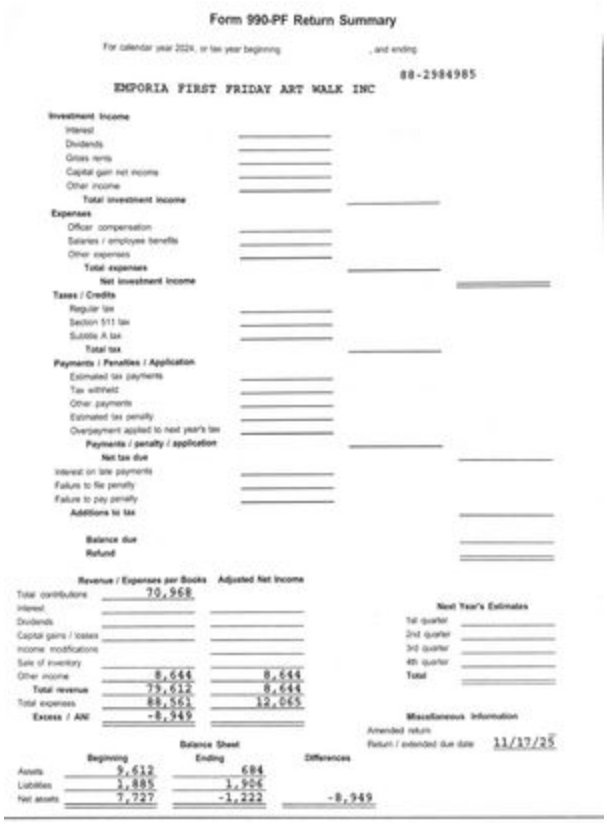
Amended return

Return / extended due date 11/17/25

Balance Sheet

	Beginning	Ending	Differences
Assets	9,612	684	
Liabilities	1,885	1,906	
Net assets	7,727	-1,222	-8,949

Upload most recent audit or financial review



Form 990-PF Return Summary

For calendar year 2024, or tax year beginning , and ending

88-2984985

EMPORIA FIRST FRIDAY ART WALK INC

Investment Income	
Interest	
Dividends	
Gross rents	
Capital gain net income	
Other income	
Total investment income	
Expenses	
Officer compensation	
Salaries / employee benefits	
Other expenses	
Total expenses	
Net investment income	
Taxes / Credits	
Regular tax	
Section 511 tax	
Subtitle A tax	
Total tax	
Payments / Penalties / Application	
Estimated tax payments	
Tax withheld	
Other payments	
Estimated tax penalty	
Overpayment applied to next year's tax	
Payments / penalty / application	
Net tax due	
Interest on late payments	
Failure to file penalty	
Failure to pay penalty	
Additions to tax	
Balance due	
Refund	

Revenue / Expenses per Books	Adjusted Net Income
Total contributions 70,968	
Interest	
Dividends	
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Total revenue 79,612	8,644
Total expenses 88,561	12,065
Excess / ANI -8,949	

Next Year's Estimates

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
Total	

Miscellaneous Information

Amended return

Return / extended due date 11/17/25

Balance Sheet

	Beginning	Ending	Differences
Assets	9,612	684	
Liabilities	1,885	1,906	
Net assets	7,727	-1,222	-8,949

Upload organization or event detailed budget

EFF 026 Operating Budget to date 2.28.26.pdf

Upload letter demonstrating 501(c)3 status	EFF_fw9.pdf
Upload statement to indicate match	EFF 2026 Partners to date.pdf
Upload board membership list	EFF 2026 Board.pdf
Upload organizational chart	EFF Org Chart_2026.pdf
Upload anti-discrimination policy	EFF AD Statement.pdf
Upload organization by-laws	Emporia First Friday BY LAWS 11-20-2024.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



Profit and Loss

Emporia First Friday Art Walk

January-December, 2025

	TOTAL
Income	
Deferred Revenue/Donations for Next Year	3,326.90
Direct Public Support	
Draw from ECF reserves	7,750.00
Match Day	4,500.00
Partnership Donations	
2025 Partnership - Business (deleted)	27,003.05
2025 Partnership - Individual (deleted)	19,284.87
Sustaining Partner	15,000.00
Total for Partnership Donations	**$61,287.92**
Total for Direct Public Support	**$73,537.92**
Merchandise Sales	969.08
Services	
Artist Participation Fee	1,935.30
Food Truck Fee	268.83
Print Lab Services	3,367.54
Venue Participation Fee	3,936.02
Total for Services	**$9,507.69**
Total for Income	**$87,341.59**
Gross Profit	**$87,341.59**
Expenses	
Advertising and Marketing	$1,677.85
Email service - Mail Chimp	441.55
Total for Advertising and Marketing	**$2,119.40**
Dues & Subscriptions	$173.49
Adobe Creative Cloud	407.68
Google Workspace	311.44
Quickbooks Online	1,186.00
Total for Dues & Subscriptions	**$2,078.61**
ESU Public Art Fund	1,000.00
Facilities and Equipment	
Rent and Utilities	
Evergy + KS Gas	1,442.30
Internet	195.36
Rent	9,600.00
Total for Rent and Utilities	**$11,237.66**
Total for Facilities and Equipment	**$11,237.66**
Live Music	600.00

Profit and Loss

Emporia First Friday Art Walk

January-December, 2025

	TOTAL
Operations	
Office Supplies	778.82
Postage, Mailing Service	78.00
Printing	
Newsletter	491.72
Passport, Poster, and Door signs	1,823.92
Total for Printing	**$2,315.64**
Print Lab Supplies	1,921.62
Total for Operations	**$5,094.08**
Other Types of Expenses	
Insurance - Liability, D and O	0.00
Total for Other Types of Expenses	**$0.00**
Partnership Program Expense	
Partnership - Postage	880.69
Partnership - Printing	1,341.22
Partnership - Tshirts and Door Sign	1,935.38
Total for Partnership Program Expense	**$4,157.29**
Payroll Expenses	
Taxes	3,767.63
Total for Payroll Expenses	**$3,767.63**
Special Board Meetings	
Annual Meeting	137.65
Total for Special Board Meetings	**$137.65**
Travel and Meetings	
Meals	183.54
Total for Travel and Meetings	**$183.54**
Wages	
Executive Director	31,100.00
Marketing Manager	18,150.00
Total for Wages	**$49,250.00**
Website Expense	333.00
Total for Expenses	**$79,958.86**
Net Operating Income	**$7,382.73**
Net Other Income	
Net Income	**$7,382.73**

715 Commercial Street
Emporia, Kansas 66801
620-794-6755
emporiafirstfriday@gmail.com
emporiafirstfriday.com

No Budget Deficit in 2025

Emporia First Friday did not show a budget deficit in 2025.

715 Commercial Street
Emporia, Kansas 66801
620-794-6755
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emporiafirstfriday.com

Budget Surplus in 2025

Emporia First Friday showed a budget surplus of $7,382.73 due in part to a reduction of staff. Several participating venues and two Partners signed up for 2026 in December 2025 that also contributing to a positive budget end for the year.

The 2026 Projected Operating Budget Budget was approved by the EFF Board at the November 20, 2025 Meeting

Emporia First Friday Art Walk

Operating Budget

	FY 2025 (Actual)	FY 2026 (Projected)	FY 2026 (1/1/2026-2/28/2026)
Revenue			
Draws from Reserve	$ 7,750.00		
Partnership Program			
Business	$ 27,003.05	$ 30,500.00	$ 7,189.25
Individual	$ 19,284.87	$ 19,500.00	$ 4,018.90
Sustaining	$ 15,000.00	$ 15,000.00	$ 5,000.00
Other Income			
Merchandise	$ 969.08	$ 500.00	$ 58.80
Artist Participation Fee	$ 1,935.30	$ 2,200.00	$ 2,351.90
Food Truck Fee	$ 268.83	$ 270.00	$ 30.00
Venue Participation Fee	$ 3,936.02	$ 3,800.00	$ 460.88
Print Lab Services	$ 3,367.54	$ 3,000.00	$ 168.00
Grants and Appropriations			
ECF Match Day	$ 4,500.00	$ 8,000.00	$ -
KAC General Operating 2025-2026	$ -	$ 15,465.00	$ 7,733.00
City of Emporia	$ -	$ 20,000.00	$ -
Total	**$ 84,014.69**	**$ 118,235.00**	**$ 27,010.73**
Expenses			
Advertising and Marketing	1677.85		
Advertising		$ 8,000.00	$ -
Photography/Video		$ 2,000.00	$ -
Email Service - Mail Chimp	$ 441.55	$ 410.00	$ 66.72
Newsletter			$ -
T-shirt designs		$ 400.00	$ -
Promotional Items		$ 1,000.00	$ -
Annual Sticker Design Contest		$ 800.00	$ -
Other			
Dues and Subscriptions			
Google Workspace	$ 311.44	$ 210.00	$ 33.60
Adobe Creative Cloud	$ 407.68	$ 700.00	$ 91.12
Quickbooks Online	$ 1,186.00	$ 1,350.00	$ 201.00
Zoom	$ 173.49	$ 180.00	$ -
ESU Public Art Fund	$ 1,000.00	$ 250.00	$ -
Rent and Utilities			
Evergy + KS Gas	$ 1,442.30	$ 1,700.00	$ -
Internet	$ 195.36	$ 220.00	$ 32.56
Rent	$ 9,600.00	$ 7,800.00	$ 1,800.00
Office Cell Phone		$ 1,760.00	$ 296.46
Programming			
Artist Development Sessions		$ 3,000.00	$ -
Artist Development Sessions		$ 2,000.00	$ -
Live Music	$ 600.00	$ 1,100.00	$ 300.00
Operations			
Janitorial		$ 100.00	$ -
Office Supplies	$ 778.82	$ 1,500.00	$ 73.77
Print Lab Supplies	$ 1,921.62	$ 2,000.00	$ 240.27
Printing			

Misc		$ 500.00	$ -
Newsletter	$ 491.72	$ 1,750.00	$ -
Passport, Posters, Venue Signs	$ 1,823.92	$ 2,000.00	$ 202.25
Insurance		$ 700.00	$ 683.00
Partnership Program			
Postage	$ 880.69	$ 800.00	$ 272.40
Printing	$ 1,341.22	$ 1,500.00	$ 899.30
T-shirts and Door Sign	$ 1,935.38	$ 2,400.00	$ -
Payroll			
Executive Director Salary	$ 41,300.00	$ 41,412.00	$ 6,800.00
Event Specialist	$ -	$ 2,436.00	$ 520.20
Marketing Manager	$ 7,950.00	$ -	$ -
Payroll Tax	$ 3,767.63	$ 4,500.00	$ -
Professional Fees		$ 100.00	$ -
Special Board Meetings			
Board Retreat	$ -	$ 200.00	$ -
Annual Meeting	$ 137.65	$ 700.00	$ -
Travel/Meals	$ 183.54	$ 150.00	$ -
Website, Domain hosting	$ 333.00	$ 350.00	$ -
Web design update		$ 2,000.00	$ -
Total	**$ 79,880.86**	**$ 97,978.00**	**$ 12,512.65**
Difference	**$ 4,133.83**	**$ 20,257.00**	**$ 14,498.08**

City of Emporia Appropriations and Sponsorship Request

04/02/2026 3:48 PM (CDT)

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Emporia Recreation Commission
Parent company physical location address	313 W. 4th
Organization name	Emporia Recreation Commission
Complete mailing address	agutierrez@emporiarec.org
Phone number	6203406300
Website address	www.emporiarec.org
Executive Director	Amanda Gutierrez
Executive Director email	agutierrez@emporiarec.org
Board chair	Jeremy Dorsey
Board Chair email	Jeremy.dorsey@usd253.net
Prepared by name and title	Amanda Gutierrez, Director

Please provide local contact information if different than above.

Mailing address	313 W 4th Ave
Phone number	6203406300

Organization mission	The Emporia Recreation Commission will strive to provide essential recreational opportunities through creative programming, health equity, excellence in facility management, and innovative partnerships and services to our community. We will exemplify integrity, fiscal responsibility, quality customer service and diversity in our workplace. With these core values, we are seeking to build a strong, healthy and resilient community.
Organization Goals	To enhance and support the health and wellness goals of our community by creating opportunities for life-long physical and emotional well-being through diversified recreation programs and activities.
Program organization/event name	KSHSAA State Tournaments
Amount of funding requested from City	$31,200-$36,000 if all vouchers are fully redeemed
Total operating or event budget	Varies by tournament
What percentage of your total program budget does City funding request represent?	0% this is just an added perk to the visiting teams and and even bigger perk to the restaurants and hotels in Emporia when we get these teams to use vouchers at Emporia businesses.
Provide profit/loss statement.	TGT Team Pass Financial Summary.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	For State Basketball quarterfinal teams will be given $200 in food/attraction vouchers (12-20 teams). Semifinal and Final teams will be given $400 in food vouchers and $600 hotel reimbursement (16 teams). For State Baseball/Softball quarterfinal teams will be given $200 worth of food/attraction vouchers (24 to 40 teams). For State Volleyball all 8 teams will be given $400 in food vouchers and $600 hotel reimbursement
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	This is a perk to the teams traveling to and playing in Emporia at White Auditorium. Sterling High School felt like the vouchers were a helpful and meaningful way to say Welcome to Emporia and glad you are here. Bobby D's posted on Facebook one afternoon that every seat in their restaurant was filled with players, coaches, friends and families from one team. Event Space 627 said they had teams come in to redeem coupons early in the week and later in the week they had return parents from those teams there spending their own money. Emporia will host a 5 day state tournament again in 2027 but we will only host the quarterfinals in 28 & 29 and I want teams upset that they aren't coming to Emporia because of this great perk we have for State tournament teams.
Number served by this program in previous year.	We had 30 basketball teams over 5 days. Softball/Baseball is unkown until right before the tournament and volleyball will have 8 teams.
Projected number served by this program in the upcoming year.	Around the same as above.
Estimated number who will stay overnight.	We had 8 teams turn in hotel reciepts. Unknown on friends/families of teams.

Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

We received a $28,200 TGT grant for this year for the voucher/hotel Team Pass.

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
How does this program provide a benefit to Emporia?	As stated above, we had 30 teams in our town over 5 days and we made every effort to say welcome and please explore and see the great things/places/food/amenities Emporia has to offer.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Teams come from all over the state of Kansas.
Will this funding request offset any municipal services?	No
Operating budget surplus	TGT Team Pass Financial Summary.pdf
Operating budget deficit	TGT Team Pass Financial Summary.pdf
Data to support need for increase funding	TGT 2027 request.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	We have many but for this program event, Visit Emporia and Emporia Maninstreet helped tremendously get this project up and running.
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	We host several KSHSAA State Tournaments which brings in teams and spectators each year.
Is your parent company for profit?	No

Is your company owned locally?	Yes
Do you own a local physical retail building?	No
Do you pay local property taxes?	No
Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	17
If the event makes a profit, how is the profit utilized?	For future KSHSAA needs.
Upload profit/loss statement.	TGT Team Pass Financial Summary.pdf
If there is a loss, how to you cover it?	Our general fund.
What was the date of your event last year?	03/14/2026
Did you receive City services at your last event?	Yes
If yes, list each City service.	We rented White Auditorium.
What area organizations do you help?	We partner with multiple organizations.

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	State Tournaments will continue on in some capacity with or without TGT funding.
Upload IRS Form 990	IRS form 990.pdf
Upload most recent audit or financial review	2025 Audit - Financial Statement.pdf
Upload organization or event detailed budget	TGT 2026 Budget.pdf
Upload board membership list	ERC Board Members.docx

Upload organizational chart

org chart.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



EMPORIA RECREATION COMMISSION

Emporia, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

EMPORIA RECREATION COMMISSION
Emporia, Kansas
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June 30, 2025

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September 12, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Directors
Emporia Recreation Commission
Emporia, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Emporia Recreation Commission (the Commission), as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Commission as of June 30, 2025, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the Commission on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1102 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC
Certified Public Accountants
Manhattan, Kansas

EMPORIA RECREATION COMMISSION
Emporia, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH **STATEMENT 1**
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund	$ 3,346,603	$ -	$ 3,504,172	$ 3,218,093	$ 3,632,682	$ 736,789	$ 4,369,471
Special Purpose Funds							
Employee Benefits	372,494	-	380,567	428,098	324,963	1,312	326,275
Total Reporting Entity	$ 3,719,097	$ -	$ 3,884,739	$ 3,646,191	$ 3,957,645	$ 738,101	$ 4,695,746

Composition of Cash	
Checking Accounts	$ 4,694,021
Petty Cash	1,725
Total Cash	$ 4,695,746

See Independent Auditor's Report.
The accompanying notes are an integral part of this financial statement.

EMPORIA RECREATION COMMISSION
Emporia, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2025

Note 1: Summary of Significant Accounting Policies

Reporting Entity

The Emporia Recreation Commission (the Commission) was established as a joint venture between the City of Emporia, Kansas and Unified School District Number 253, Emporia, Kansas. The governing Board consists of two members from the Emporia City Commission, two members from the Unified School District Number 253 Board of Education, two members appointed by the Emporia City Commission, two members appointed by Unified School District Number 253 Board of Education and one at large Board member appointed by the other eight appointed members of the Recreation Commission Board.

The Commission utilizes the tax authority and tax base of Unified School District Number 253, Emporia, Kansas to levy ad valorem taxes to help fund its general fund and employee benefit fund budgets.

The City of Emporia, Kansas has issued general obligation bonds, the proceeds of which were used to construct a portion of the facility used by the Commission.

The Commission has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of $101,989 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee,
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

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

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

Regulatory Basis Fund Types

The following types of governmental funds comprise the financial activities of the Commission:

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipts sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds, if applicable. The statutes provide for the following sequence and timetable in the adoption of the legal and annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the Commission is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The Commission did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended June 30, 2025.

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

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

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

Note 3: Deposits and Investments

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

Note 3: Deposits and Investments (Continued)

Investments. K.S.A. 12-1675 limits the Commission's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Commission has no investment policy that would further limit its investment choices. As of June 30, 2025, the Commission held no investments.

Concentration of credit risk. State statutes place no limit on the amount the Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. State statutes require the Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Commission has no designated "peak periods."

At June 30, 2025, the Commission's carrying amount of deposits was $4,694,021 and the bank balance was $4,689,813. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, $6,314,111 was collateralized with securities held by the pledging financial institutions' agents in the Commission's name and $1,874,298 is over insured.

Note 4: Long-Term Debt

Following is a summary of long-term debt transactions of the Commission for the year:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
Capital Leases									
City of Emporia Interlocal Agreement:									
Fitness Center Project	3.00% - 3.74%	11/5/2014	$ 450,000	9/1/2025	$ 96,000	$ -	$ 48,000	$ 48,000	$ 2,400

Current maturities of capital leases and interest for the next five years and in five year increments through maturity are as follows:

	FY26	Total
Principal		
City of Emporia Interlocal Agreement:		
Fitness Center Project	$ 48,000	$ 48,000
Interest		
City of Emporia Interlocal Agreement:		
Fitness Center Project	$ 720	$ 720

Note 5: Compensated Absences

The Commission's policy is to recognize the costs of compensated absences when actually paid.

The Commission's policy regarding vacation and sick pay permits full-time salaried employees to earn vacation days based upon years of service. Vacation is earned at a rate of 8 hours per month after one year of service, 10 hours per month after five years of service, 12 hours per month after ten years of service, 14 hours per month after fifteen years of service, and 16 hours per month after twenty years of service. Vacation is not cumulative.

Sick leave for full-time salaried employees may be earned at a rate of one day per month of unbroken service and may be accumulated to a total of ninety working days. Unused sick leave is canceled when the employee resigns or is discharged.

Note 6: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended June 30, 2025. Contributions to the pension plan from (non-school municipality) were $121,081 for the year ended June 30, 2025.

At June 30, 2025, the Commission's proportionate share of the collective net pension liability reported by KPERS was $892,070. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The Commission's proportion of the net pension liability was based on the ratio of the Commission's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7: Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omission; injuries to employees; and natural disasters for which the Commission carries commercial insurance. Insurance claims for the preceding three years have not exceeded insurance coverage.

Note 8: Subsequent Events

The Commission has evaluated subsequent events through the date of the financial statements. The Commission took responsibility for Rec Extra again; this is an after school daycare that is at six separate elementary schools. This will cause an increase in Fees and Charges as well as in Payroll.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

EMPORIA RECREATION COMMISSION
Emporia, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Fund	$ 7,889,061	$ -	$ -	$ 7,889,061	$ 3,218,093	$ (4,670,968)
Employee Benefit Fund	614,826	-	-	614,826	428,098	(186,728)
Total Funds	$ 8,503,887	$ -	$ -	$ 8,503,887	$ 3,646,191	$ (4,857,696)

See Independent Auditor's Report.

SCHEDULE 1

EMPORIA RECREATION COMMISSION
Emporia, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

SCHEDULE 2-1

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Local Sources			
Ad Valorem tax	$ 2,114,894	$ 2,250,000	$ (135,106)
Delinquent tax	40,774	36,000	4,774
Other			
Sales	35,681	46,000	(10,319)
Fees and charges for service	779,714	924,500	(144,786)
Rentals	16,353	13,900	2,453
Sponsorships	14,510	26,500	(11,990)
Interest on idle funds	183,947	200,000	(16,053)
Restitution	187	2,000	(1,813)
Reimbursed expenses	101,989	100,000	1,989
Donations	4,422	7,000	(2,578)
Miscellaneous	14,003	-	14,003
County Sources			
Motor vehicle tax	194,912	200,000	(5,088)
Recreational vehicle tax	2,786	3,500	(714)
Total Cash Receipts	$ 3,504,172	$ 3,809,400	$ (305,228)

See Independent Auditor's Report.

EMPORIA RECREATION COMMISSION
Emporia, Kansas
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

SCHEDULE 2-1 (CONTINUED)

	Actual	Budget	Variance - Over (Under)
EXPENDITURES			
Personnel services			
Full-time staff	$ 1,162,041	$ 1,363,556	$ (201,515)
Part-time staff	469,775	500,000	(30,225)
Interns	658	15,000	(14,342)
Plant Operation			
Contracted services	437,589	426,500	11,089
Telephone	2,400	5,000	(2,600)
Utilities	150,916	192,000	(41,084)
Commodities			
Office supplies	10,418	14,700	(4,282)
Custodial supplies	9,839	11,400	(1,561)
Recreation supplies	123,604	122,250	1,354
Maintenance supplies/chemicals	69,074	45,800	23,274
Concession supplies	17,195	28,800	(11,605)
Maintenance tools/repair	27,549	49,100	(21,551)
General Administrative			
Staff development	27,243	22,000	5,243
Professional fees	62,508	66,050	(3,542)
Insurance	112,543	46,300	66,243
Legal and accounting	28,878	20,000	8,878
Publicity	32,295	39,150	(6,855)
Postage	4,596	10,500	(5,904)
Vehicles	28,089	36,000	(7,911)
Transportation	5,976	9,100	(3,124)
Capital Outlay and Improvements			
Facilities/Construction	150,159	2,971,683	(2,821,524)
Replacement and repairs	-	175,000	(175,000)
Facility payment	50,400	49,680	720
Facility rent	5,937	9,000	(3,063)
Equipment	59,588	217,300	(157,712)
Office equipment	77,833	44,500	33,333
Other			
Reimbursements	88,446	75,500	12,946
Participation refunds	313	11,500	(11,187)
Sales Tax	-	21,500	(21,500)
Miscellaneous	2,231	-	2,231
Budgeted Reserve	-	569,451	(569,451)
Budgeted Encumbrance	-	720,741	(720,741)
Total Expenditures	$ 3,218,093	$ 7,889,061	$ (4,670,968)
Cash receipts over (under) expenditures	$ 286,079		
Unencumbered Cash - Beginning	3,346,603		
Unencumbered Cash - Ending	$ 3,632,682		

See Independent Auditor's Report.

EMPORIA RECREATION COMMISSION
Emporia, Kansas
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

SCHEDULE 2-2

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Local Sources			
Ad Valorem tax	$ 336,824	$ 350,000	$ (13,176)
Delinquent tax	7,290	8,000	(710)
County Sources			
Motor vehicle tax	35,933	40,000	(4,067)
Recreation vehicle tax	520	1,000	(480)
Total Cash Receipts	$ 380,567	$ 399,000	$ (18,433)
EXPENDITURES			
Community Service Operations			
Employer's FICA expense	$ 130,293	$ 125,000	$ 5,293
Employee' retirement	121,081	95,000	26,081
Workmen's compensation	6,861	20,000	(13,139)
Unemployment insurance	-	20,000	(20,000)
Health insurance	163,728	135,000	28,728
Liability insurance	6,135	20,000	(13,865)
Encumbrances	-	179,826	(179,826)
Miscellaneous	-	20,000	(20,000)
Total Expenditures	$ 428,098	$ 614,826	$ (186,728)
Cash receipts over (under) expenditures	$ (47,531)		
Unencumbered Cash - Beginning	372,494		
Unencumbered Cash - Ending	$ 324,963		

See Independent Auditor's Report.

Emporia Team Pass 2026 TGT Award

	Budgeted:	Actual:
Awarded for 2026:	**28200**	**28200.00**
State Basketball - March *see attached summary	12200	9159.50
Baseball/Softball - May 24-40 teams will receive $200 food vouchers two days, no overnight	8000	8000.00
State Volleyball - October 8 teams @ 1000/team $600 hotel, $400 food	8000	8000.00
Remaining	**0**	**3040.50**

NOTES: We were selected to host the Baseball/Softball quarterfinals May 25-26th so will use the same voucher program as funds were available.

All remaining funds will be rolled into next years events unless told differently.

2027 Team Pass TGT Request

Requesting for 2027:

State Basketball - March

We don't know how many teams we'll get the 1st 2 days(12-20 teams), sixteen 5A & 6A teams will come the last 3 days

200 food for 1st two days for 12-20 teams	2400-4000	
400 food/ 600 hotel for 16 teams	16000	
	18400-20000	if fully redeemed

Baseball/Softball - May

We assume we'll host quarterfinals again but know they will not stay overnight

$200 food vouchers for 24-40 teams	**4800-8000**

State Volleyball - October

8 teams for 1A DII

$600 hotel & $400 food as most will stay overnight	**8000**

any remaining funds from 2026 allocation	
possible range vouchers could be redeemed	**31200-36000**

Notes: This year we are planning for all 3 events and know that returning teams will be aware of this program and redenption rates will likely increase.

State Basketball 2026 Team Pass Financial Summary

Hotels - 16 teams told that with a submitted submitted a hotel bill they would be reimbursed $600.

Issued:		9600.00			
Redeemed:				Total bill submitted:	
	Linn Girls, Hanover Boys, Hanover Girls	1800.00		4458.24	3 teams in same school district
	St Marys Colgan Boys	600.00		2673.69	
	Elinwood Girls	600.00		1261.31	
	Moundridge Girls	600.00		2251.80	
	Bucklin Girls	600.00		3985.20	
	Sterling Boys	600.00		1316.52	
		4800.00	50% redemption	15946.76	spent on hotels in Emporia

Restaurants - 14 quarterfinal teams received $200 in vouchers; 16 2A & 1A DII teams received $400

Issued:		9200.00		
Redeeemed:				
	Wagon Wheel	640.00		
	Subway	460.00		
	Bobby Ds	250.00		
	Planet Sub	460.00		
	Pizza Ranch	1150.00		
	627 Event Space	930.00		
	Granada Coffee	30.00		
	Do B's	290.00		
		4210.00	46% redemption	We don't have any ad'l info on how much was spent with these businesses.

Print Cost for Vouchers:	149.50
Total Vouchers Redeemed:	9010.00
Total TGT dollars used:	**9159.50**

NOTES:

Original plan was gift bags but we had no idea how many teams we'd get. KSHSAA tweaked the tournament a year before expected and we had 30 teams rather than 16.

We didn't notify teams till 2 days before the tournament that they were getting vouchers because we didn't know who was coming. Now we know to notify everyone that IF they are attending that they will receive these vouchers.

ESU outreach - we'd like to include ESU but not knowing how many students we'd have attending made that difficult. There may be a way to make them a voucher partner so students could use them on campus?

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Emporia Community Foundation (Fiscal Sponsor)
Parent company physical location address	527 Commercial St #B, Emporia, KS 66801
Organization name	Hispanics of Today & Tomorrow
Complete mailing address	PO Box 1192, Emporia, KS 66801
Phone number	8167242111
Website address	https://hottemporia.org
Executive Director	Mike Torres
Executive Director email	hosttfiesta1@gmail.com
Board chair	Michael Urrutia, Vice President
Board Chair email	michael.j.urrutia@gmail.com
Prepared by name and title	Mike Torres, President

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Loni Heinen

Title

Financial Officer - Emporia Community Foundation

Responsibilities

Responsible for the day-to-day maintenance of the financial records, including recording financial transactions, accounts payable/receivable, reconciling bank and investment statements, and processing grants.

Organization mission	HOTT is committed to fostering leadership in education and raising up voices of our Hispanic community.
Organization Goals	Education -Providing scholarship opportunities for high school seniors who are a member of Hispanics of Today & Tomorrow or partner organizations. -Creating relationships with educational institutions across the state. Culture -Providing learning around the cultures and traditions of the large variety of countries, languages, and experiences members of our local community represent. -Creating more dialogue around our lived experiences and contributions to or support from the community. Empowerment -Raising up Hispanic-owned businesses and entrepreneurs through events. -Creating opportunities for professional development and leadership development among our members. Community -Creating intentional partnerships to support the mission and vision of the organization while raising up members of our community. -Volunteering in the community.
Program organization/event name	Hispanics of Today & Tomorrow
Amount of funding requested from City	30,000
Total operating or event budget	91,600
What percentage of your total program budget does City funding request represent?	33%
Provide profit/loss statement.	HOTT LCSB Financial Statement.pdf HOTT ECF Financial Statement.pdf

Please, provide a detailed breakdown of how the requested funds will be allocated.	Funding from the city would go toward events hosted by Hispanics of Today & Tomorrow and our partners which include Cinco de Mayo, Vamos a Pescar, Hispanic Heritage Month, and Dia de los Muertos. These events draw a significant number of community members each year and help us to raise money for scholarship as well as highlight talent and achievements within our community.
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	Hispanics of Today & Tomorrow has been encouraged to pursue larger funding sources as the organization has outgrown local grant and fund opportunities and offers events which impact and draw the entire community. We are looking at new ways to create income for the organization as we continue to grow and hope to leverage city funds as we work toward that.
Number served by this program in previous year.	12,000+
Projected number served by this program in the upcoming year.	15,000+
Estimated number who will stay overnight.	300
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

2025 for 2026 - $20,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	This year, we have the following in-kind matches that will be leveraged, to date: Emporia Community Foundation Match Day -Emporia Area Match Day Fund in the amount of $6,094.98 Cinco de Mayo -Flint Hills Beverage will provide a donation toward our event in the amount of $250.00 -B&B Theatres will provide prizes for our event in the amount of $36.00 -Emporia State University will match scholarships for high school students in the amount of $8,000 or less
How does this program provide a benefit to Emporia?	HOTT events are a means of bringing awareness of higher education to youth in our community, educating around the Hispanic culture, and connecting businesses, organizations, and people with members of the Hispanic community which constitute a third of the population. This is an opportunity to promote local businesses and organizations and raise up our community.

Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Hispanics of Today & Tomorrow partners across the state for promotion, awareness, and scholarship. We have promoted events in Wichita, Kansas City, and beyond. We are also working on a partnership at present with the Wichita Hispanic Chamber of Commerce and Kansas Hispanic Education & Development Foundation to draw students from Wichita into our community. Lastly, we are working on a partnership with Hispanic community organizations across the state for potential art installations or community projects to educate around the development of Hispanic communities in our state.
Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No
Operating budget surplus	HOTT 2026 Operating Budget.pdf
Operating budget deficit	HOTT 2026 Operating Budget.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	USD 253, USD 253 Migrant Education, Emporia Middle School, Emporia High School, Emporia High School Latinos Unidos, Flint Hills Technical College, Flint Hills Technical College Foundation, Flint Hills Technical College Hispanic American Leadership Organization, Emporia State University, Emporia State University Foundation, Emporia State University Hispanic American Leadership Organization, Emporia State University Kappa Delta Chi Inc, Emporia Main Street, Emporia Area Chamber of Commerce, TLC Marketing, Kansas Spanish Speakers, St. Catherines, Emporia Public Library, Lyon County History Center, Kiwanis Club of Emporia, Salvation Army, B&B Theatres, Flint Hills Beverage, Kansas Hispanic Education and Development Foundation, Wichita Hispanic Chamber of Commerce
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	KS 2025 Filing for 2026.pdf
Upload most recent audit or financial review	HOTT 2026 Operating Budget.pdf HOTT ECF Financial Statement.pdf HOTT LCSB Financial Statement.pdf

Upload organization or event detailed budget	HOTT 2026 Operating Budget.pdf
Upload letter demonstrating 501(c)3 status	KS 2025 Filing for 2026.pdf
Upload board membership list	HOTT Officers and Members.pdf
Upload organizational chart	HOTT Officers and Members.pdf
Upload anti-discrimination policy	Bylaws.docx
Upload organization by-laws	Bylaws.docx

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

	2026 Operating Budget		
Expected Income			
	Previous Year ECF		$135,172.48
	Previous Year LCSB		$5,785.78
	Private Donations		$1,000.00
	Sponsorships		$10,000.00
	Events		$15,000.00
	Match Day		$15,000.00
		Total	**$181,958.26**
Expected Expenses			
	ESU Endowment		$52,000.00
	ESU Endowment		$5,000.00
	Events		$15,000.00
	Insurance		$300.00
	Post Office		$300.00
	Marketing		$2,500.00
	Printing		$1,500.00
	Partnerships		$5,000.00
	Scholarship		$10,000.00
		Total	**$91,600.00**

2026 Financial Statement

2025 Income Report

DATE	ITEM	COST	TOTAL
3-Jan	Donation - Gilbert Rodriguez	$ 200.00	$ 200.00
28-Mar	Transfer - ECF	$ 5,000.00	
17-Apr	Cinco de Mayo	$ 1,520.00	$ 1,720.00
1-May	Mitchell & Markowitz	$ 2,500.00	$ 4,220.00
2-May	Cinco de Mayo	$ 5,640.00	$ 9,860.00
7-May	Donation - Michelin	$ 5,000.00	$ 14,860.00
6-Jun	Donation - Kiwanis Club of Emporia	$ 250.00	$ 15,110.00
6-Jun	Emporia Main Street - Cinco de Mayo	$ 2,412.00	$ 17,522.00
6-Jun	Cinco de Mayo	$ 794.00	$ 18,316.00
23-Jun	Rotary Club of Emporia	$ 250.00	$ 18,566.00
16-Sep	Hispanic Heritage Month	$ 792.52	$ 19,358.52
9-Oct	Dia de Los Muertos	$ 580.00	$ 19,938.52
5-Nov	Donation - Plumbing by Spellman	$ 50.00	$ 19,988.52
5-Nov	Donation - La Rumba	$ 50.00	$ 20,038.52
5-Nov	Donation - Kim Juarez Agency LLC	$ 100.00	$ 20,138.52
5-Nov	Donation - Fixologist	$ 150.00	$ 20,288.52
5-Nov	Raices Hispanas Poster	$ 703.00	$ 20,991.52
9-Dec	Donation - Mary Aguilar	$ 15.00	$ 21,006.52
16-Dec	Claus for a Cause	$ 179.00	$ 21,185.52

2025 Expense Report

DATE	ITEM	COST	TOTAL
7-Jan	Rio Bravo	$ 8.15	$ 8.15
16-Jan	TLC Marketing	$ 50.00	$ 58.15
23-Jan	USPS	$ 244.00	$ 302.15
28-Jan	Wal-Mart	$ 35.02	$ 337.17
29-Jan	Marshalls	$ 4.97	$ 342.14
29-Jan	La Rumba	$ 60.03	$ 402.17
29-Jan	King Liquor	$ 63.16	$ 465.33
30-Jan	Goods Cash Saver	$ 5.91	$ 471.24
31-Jan	LCSB	$ 10.00	$ 481.24
18-Feb	TLC Marketing	$ 50.00	$ 531.24
21-Feb	Emporia Main Street	$ 80.00	$ 611.24
24-Feb	Wal-Mart	$ 56.42	$ 667.66
28-Feb	LCSB	$ 10.00	$ 677.66
7-Mar	Marshalls	$ 45.25	$ 722.91
12-Mar	Reeble's Monuments	$ 250.00	$ 972.91
14-Mar	ESU SBUX	$ 10.20	$ 983.11
14-Mar	ESU SBUX	$ 14.70	$ 997.81
17-Mar	TLC Marketing	$ 50.00	$ 1,047.81
18-Mar	AKA Marketing	$ 600.00	$ 1,647.81
25-Mar	Sweet Granada	$ 22.14	$ 1,669.95
27-Mar	USPS	$ 21.90	$ 1,691.85
31-Mar	LCSB	$ 10.00	$ 1,701.85
7-Apr	Amazon	$ 705.94	$ 2,407.79
16-Apr	TLC Marketing	$ 50.00	$ 2,457.79
17-Apr	Amazon	$ 46.02	$ 2,503.81
17-Apr	State Farm	$ 249.00	$ 2,752.81
24-Apr	Hobby Lobby	$ 7.71	$ 2,760.52
23-Apr	Hobby Lobby	$ 13.67	$ 2,774.19
23-Apr	Chester Press	$ 54.25	$ 2,828.44
24-Apr	AKA Marketing	$ 9.75	$ 2,838.19
24-Apr	Wal-Mart	$ 90.71	$ 2,928.90
28-Apr	Hobby Lobby	$ 15.45	$ 2,944.35
29-Apr	Angelita's Fashion	$ 142.83	$ 3,087.18
29-Apr	AKA Marketing	$ 966.34	$ 4,053.52
1-May	Rio Bravo	$ 27.82	$ 4,081.34
1-May	Amazon	$ 146.05	$ 4,227.39
2-May	Rio Bravo	$ 18.34	$ 4,245.73
2-May	Hobby Lobby	$ 66.28	$ 4,312.01
2-May	Uncommon Threads	$ 823.37	$ 5,135.38
5-May	Country Mart	$ 20.07	$ 5,155.45
5-May	Daylight Donuts	$ 39.36	$ 5,194.81
5-May	Dave S Pumping, LLC	$ 261.05	$ 5,455.86
6-May	Alexis Martinez Alcala	$ 100.00	$ 5,555.86
6-May	Roman Ruiz	$ 500.00	$ 6,055.86
9-May	Emporia Main Street	$ 291.90	$ 6,347.76
9-May	Bianey Dorantes	$ 116.79	$ 6,464.55
9-May	Madeline Rodriguez	$ 300.00	$ 6,764.55
9-May	Silverson Security	$ 336.00	$ 7,100.55
16-May	TLC Marketing	$ 50.00	$ 7,150.55
30-May	Jilbert Zamora	$ 300.00	$ 7,450.55
16-Jun	TLC Marketing	$ 50.00	$ 7,500.55
17-Jun	Dillons	$ 33.68	$ 7,534.23
17-Jun	KS Secretary of State	$ 80.00	$ 7,614.23
18-Jun	Little Caesars	$ 47.13	$ 7,661.36
16-Jul	TLC Marketing	$ 50.00	$ 7,711.36
16-Jul	Sally Sanchez	$ 45.92	$ 7,757.28
4-Aug	Google	$ 16.99	$ 7,774.27
4-Aug	Micheal Torres	$ 20.00	$ 7,794.27
5-Aug	Micheal Torres	$ 40.00	$ 7,834.27
6-Aug	Micheal Torres	$ 126.54	$ 7,960.81
8-Aug	Emporia Main Street	$ 500.00	$ 8,460.81
14-Aug	Arturo Vazquez-Flores	$ 500.00	$ 8,960.81
18-Aug	Wal-Mart	$ 36.65	$ 8,997.46
18-Aug	TLC Marketing	$ 50.00	$ 9,047.46
18-Aug	GoDaddy	$ 68.57	$ 9,116.03
19-Aug	Gilbert Rodriguez	$ 200.00	$ 9,316.03

					26-Aug	TLC Marketing	$ 100.00	$ 9,416.03
					28-Aug	ESU Kappa Delta Chi	$ 300.00	$ 9,716.03
					4-Sep	Footlights	$ 237.92	$ 9,953.95
					11-Sep	Wal-Mart	$ 18.25	$ 9,972.20
					11-Sep	Gravel City Roasters	$ 14.52	$ 9,986.72
					11-Sep	Amazon	$ 23.96	$ 10,010.68
					11-Sep	CMR Holdings	$ 100.00	$ 10,110.68
					12-Sep	PayPal	$ 0.27	$ 10,110.95
					12-Sep	PayPal	$ 39.52	$ 10,150.47
					15-Sep	Wal-Mart	$ 52.47	$ 10,202.94
					15-Sep	ESU Copy Center	$ 251.07	$ 10,454.01
					16-Sep	TLC Marketing	$ 50.00	$ 10,504.01
					19-Sep	Amazon	$ 139.00	$ 10,643.01
					22-Sep	ESU Copy Center	$ 45.53	$ 10,688.54
					23-Sep	Amazon	$ 176.56	$ 10,865.10
					29-Sep	Navrats	$ 164.62	$ 11,029.72
					26-Sep	Chamber of Commerce	$ 82.50	$ 11,112.22
					1-Oct	ESU Copy Center	$ 43.02	$ 11,155.24
					2-Oct	Rio Bravo	$ 16.28	$ 11,171.52
					3-Oct	Wal-Mart	$ 34.77	$ 11,206.29
					7-Oct	Dollartree	$ 8.68	$ 11,214.97
					9-Oct	Emporia Main Street	$ 50.00	$ 11,264.97
					9-Oct	PayPal	$ 30.00	$ 11,294.97
					10-Oct	Corner Market	$ 10.84	$ 11,305.81
					10-Oct	Corner Market	$ 25.80	$ 11,331.61
					10-Oct	CMR Holdings	$ 100.00	$ 11,431.61
					14-Oct	WSU Parkeon	$ 1.50	$ 11,433.11
					14-Oct	WSU Parkeon	$ 9.00	$ 11,442.11
					14-Oct	Phillips 66	$ 20.46	$ 11,462.57
					14-Oct	Gilbert Rodriguez	$ 455.00	$ 11,917.57
					16-Oct	TLC Marketing	$ 50.00	$ 11,967.57
					17-Oct	ESU Copy Center	$ 40.24	$ 12,007.81
					17-Oct	Yesenia Rivas	$ 80.00	$ 12,087.81
					20-Oct	Amazon	$ 106.31	$ 12,194.12
					21-Oct	ESU HALO	$ 500.00	$ 12,694.12
					22-Oct	Amazon	$ 399.21	$ 13,093.33
					22-Oct	Altissimo Music PR	$ 2,500.00	$ 15,593.33
					27-Oct	Wal-Mart	$ 50.98	$ 15,644.31
					27-Oct	Daylight Donuts	$ 34.24	$ 15,678.55
					28-Oct	Roman Ruiz	$ 500.00	$ 16,178.55
					28-Oct	Freddy Fernando Hernandez	$ 2,000.00	$ 18,178.55
					3-Nov	Casa Ramos	$ 26.88	$ 18,205.43
					3-Nov	KTA	$ 61.16	$ 18,266.59
					3-Nov	Casa Ramos	$ 135.96	$ 18,402.55
					5-Nov	EHS Latinos Unidos	$ 500.00	$ 18,902.55
					14-Nov	Dave Leiker	$ 50.00	$ 18,952.55
					17-Nov	TLC Marketing	$ 50.00	$ 19,002.55
					20-Nov	ECF Kansas Spanish Speakers	$ 500.00	$ 19,502.55
					25-Nov	Emporia Main Street	$ 179.34	$ 19,681.89
					25-Nov	CMR Holdings	$ 100.00	$ 19,781.89
					28-Nov	USD 253 Migrant Education	$ 500.00	$ 20,281.89
					4-Dec	Cash App	$ 100.00	$ 20,381.89
					8-Dec	Dollartree	$ 13.56	$ 20,395.45
					8-Dec	Wal-Mart	$ 403.46	$ 20,798.91
					8-Dec	McCoy's	$ 54.24	$ 20,853.15
					8-Dec	Casa Ramos	$ 513.38	$ 21,366.53
					11-Dec	Amazon	$ 16.26	$ 21,382.79
					15-Dec	ATM WD	$ 50.00	$ 21,432.79
					15-Dec	KS Secretary of State	$ 20.00	$ 21,452.79
					18-Dec	Storage	$ 100.00	$ 21,552.79

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Lyon County Historical Society
Parent company physical location address	711 Commercial Street
Organization name	Lyon County History Center
Complete mailing address	lycomu@osprey.net
Phone number	6203406312
Website address	711 Commercial Street
Executive Director	Lisa Soller
Executive Director email	director@explorelyoncounty.org
Board chair	Kevin Johnson
Board Chair email	kbjlaw@gmail.com
Prepared by name and title	Lisa Soller Executive Director Lyon County History Center

Please provide local contact information if different than above.

Email address	lycomu@osprey.net
Organization mission	“To save and share the diverse history and culture of Lyon County, Kansas and welcome all to experience stories that will inspire connections, ignite conversations,

	and instill community pride." In simpler terms, the mission emphasizes three core purposes: Preservation – safeguarding the county's history and cultural heritage Education & storytelling – sharing those stories with the public Community impact – fostering pride, connection, and dialogue within the community
Organization Goals	1. Preserve local history and culture 2. Share and interpret history 3. Educate and engage the community 4. Foster community pride and identity 5. Build support and sustainability 6. Serve as a hub for history and culture
Program organization/event name	Lyon County History Center
Amount of funding requested from City	$30,000.00
Total operating or event budget	$195,000
What percentage of your total program budget does City funding request represent?	%
Provide profit/loss statement.	StatementofActivity.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Lyon County History Center TGT ask for 2027 We request funding for the following. Exhibit floor enhancements - $15,500 Movable walls, enlarged photographs, banners, and signage Traveling Exhibit - $3,000 Guest Speakers –$1,000 Stipends and hotel vouchers Marketing/Promotion/Printing: $8,500 Advertising - Digital/Print/Radio and Social Media Rack cards and Flyers Newsletters Promotional items Website Photography/Video - $2,000 Collect media for videos, ads, print materials and social media TOTAL funds requested from TGT funds - $30,000
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	The Lyon County History Center relies on ongoing Transient Guest Tax (TGT) support from the Emporia because its work is directly tied to tourism generation, visitor experience, and economic impact—the very purposes TGT funds are

	designed to support. Ongoing TGT funding is essential because the Lyon County History Center: Attracts visitors and supports overnight stays Enhances the quality of the visitor experience Strengthens downtown and the local economy Preserves the authentic stories that drive tourism Leverages additional funding and partnerships In essence: TGT funding is not just support—it is an investment in one of Emporia's most reliable and impactful tourism drivers.
Number served by this program in previous year.	25,000
Projected number served by this program in the upcoming year.	27,500
Estimated number who will stay overnight.	100
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

2025 approved by the city for $30,000. Have not as of yet received any of that grant (3/28/2026)

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
How does this program provide a benefit to Emporia?	The Lyon County History Center provides several direct and indirect benefits to the City of Emporia. While not always expressed as a single statement, these benefits are clear from its role as a museum, educational institution, and community partner. 1. Economic and Tourism Impact The History Center is a local attraction that draws visitors to downtown Emporia. Visitors often spend money at restaurants, shops, and lodging, supporting the local economy. As part of Emporia's downtown and cultural offerings, it helps strengthen tourism and business activity. 2. Downtown Revitalization & Quality of Place Located in the heart of Emporia, the History Center supports downtown traffic and vibrancy. Cultural institutions like this make a community more attractive to: Residents Visitors Potential businesses 3. Education and Lifelong Learning The Center provides exhibits, archives, and educational programs about local

	history. It serves: Students (including local schools and Emporia State University) Researchers and genealogists Lifelong learners 4. Preservation of Community Identity By collecting and sharing artifacts, stories, and records, the Center helps preserve Emporia's heritage. It highlights themes like: Local industry Agriculture and ranching Veterans and community history 5. Community Engagement and Partnerships The organization collaborates with local groups and participates in community events. It provides opportunities for: Volunteers Civic involvement Public programming 6. Cultural and Historical Resource Hub The archives and research collections serve as a resource for city planning, historical reference, and storytelling. It helps preserve institutional memory that can inform: Development decisions Heritage tourism initiatives
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Outside of Emporia, the Lyon County History Center serves: All of Lyon County (primary service area Neighboring counties and the Flint Hills region (secondary area) Statewide and national audiences through research and tourism In essence: while physically located in Emporia, its true service area is countywide, regionally significant, and broadly accessible.
Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No
Operating budget surplus	2027tgtnosurplus.docx
Operating budget deficit	2025 budget deficit.docx
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community	The Lyon County History Center (operated by the Lyon County Historical Society)

partners.	collaborates with a range of community partners—some formal and some program-based. While there is no single published “partner list,” the following organizations are documented collaborators, supporters, or consistent partners in its work: Key Community Partners Education & Academic Institutions Emporia State University Collaborates on programs, research, and events (e.g., Center for Great Plains Studies partnerships) Center for Great Plains Studies Co-hosts community programs and discussions tied to regional history Library of Congress Teaching with Primary Sources Midwest Region Supports teacher workshops and curriculum development Local Government & Community Development Emporia Main Street Works together on downtown vitality, events, and tourism promotion City of Emporia (implicit partner) Benefits from and collaborates on tourism, cultural programming, and community initiatives Nonprofit & Cultural Organizations Humanities Kansas Provides grants and program support for community engagement projects History Heroes Foundation Volunteer and fundraising partner supporting operations and events Schools & Youth Engagement Village Elementary School Partner in educational initiatives like pop-up museums and student engagement Business & Community Supporters Lyon County State Bank State Farm Insurance - Euler Agency Wright CPA Group Williams Automotive These organizations provide financial support, sponsorships, and community collaboration The Lyon County History Center’s partners fall into several categories: Education partners (universities, schools, national programs) Community development organizations (downtown and tourism groups) Nonprofits and foundations (grantmakers and support groups) Local businesses and sponsors Volunteers and friends groups Together, these partnerships allow the History Center to expand programming, increase community reach, and sustain its mission.
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	The Lyon County History Center plays a meaningful role in supporting tourism in Emporia by acting as both a destination and a catalyst for broader visitor activity. Here’s how: 1. Serves as a Primary Visitor Attraction The History Center is one of the city’s key cultural destinations, giving visitors a reason to stop in Emporia. Its exhibits, archives, and historic structures provide an authentic, place-based

	experience you can’t find elsewhere. 2. Drives Spending in the Local Economy Visitors who come to the museum often also eat at local restaurants, shop downtown, and explore other attractions. This creates a ripple effect that benefits small businesses and the hospitality sector. 3. Strengthens Downtown as a Destination Located in or near the downtown district, the Center supports a walkable, experience-rich environment. It complements other attractions and businesses, encouraging visitors to spend more time in the area. 4. Partners in Community Events & Promotion The Center collaborates with organizations like Emporia Main Street to promote events and festivals. It often participates in community-wide activities that draw regional visitors. 5. Offers Unique Educational Tourism Experiences Genealogy research, archival access, and curated exhibits attract researchers, students, and history enthusiasts. These visitors often travel specifically for these resources. 6. Preserves and Interprets Local Stories By safeguarding and sharing local history, the Center gives visitors a deeper understanding of the region’s identity. This storytelling enhances the overall visitor experience and distinguishes Emporia from other communities. 7. Supports Regional Tourism Networks The Center contributes to Lyon County and regional tourism promotion efforts, often aligning with broader Kansas travel initiatives. It serves as a gateway stop for travelers exploring the Flint Hills and surrounding areas. Bottom Line The Lyon County History Center supports tourism in Emporia by: Attracting visitors Encouraging longer stays and increased spending Enhancing downtown vitality Partnering in events and promotion Offering unique, story-driven experiences In essence: it doesn’t just preserve history—it actively helps drive Emporia’s tourism economy and community appeal.
Is your parent company for profit?	No
Is your company owned locally?	Yes
Do you own a local physical retail building?	Yes
Do you pay local property taxes?	Yes
Do you collect sales tax?	Yes

How many local full-time equivalent employees (FTE) do you have?	3
If the event makes a profit, how is the profit utilized?	All profits gained thruout the year by the Lyon County History Center are reinvested into either our operations or our endowment account.
Upload profit/loss statement.	2025 profit and loss.pdf
If there is a loss, how to you cover it?	We have both a savings account and an endowment account we can utilize if there is a year-end deficit.
Did you receive City services at your last event?	No
Charitable Local Community Contributions	The Lyon County History Center provides dozens of in-kind contributions annually to organizations outside its primary scope, including donated facility use, educational programming, research assistance, exhibit collaboration, and participation in community events. These contributions represent a significant investment of staff time, expertise, and resources that support the broader community.
Describe your marketing strategy to maximize attendance at event.	The Lyon County History Center maximizes attendance by: Combining digital, traditional, and relationship-based marketing Leveraging community partnerships and tourism networks Using events and storytelling to create interest and urgency In essence: our strategy is not just advertising—it's about being deeply embedded in the community while also visible to visitors.
What area organizations do you help?	The Lyon County History Center helps: Nonprofits and civic organizations Schools and universities Local government and tourism groups Researchers and historians Businesses and community groups In essence, we act as a connector and resource hub, supporting many organizations by sharing knowledge, space, partnerships, and community engagement.
How many events do you sponsor?	6

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	Without TGT funding, the Center would rely on: Diversified fundraising and grants Earned income and events Partnerships and volunteers Strategic prioritization of programs However: these measures would likely require scaling back services or growth, making TGT funding an essential investment rather than a replaceable resource.
Upload IRS Form 990	2024 990.pdf
Upload most recent audit or financial review	2025 profit and loss.pdf
Upload organization or event detailed budget	2026 Budget.pdf
Upload letter demonstrating 501(c)3 status	taxID.pdf
Upload board membership list	2026board.docx
Upload organizational chart	LCHS Organization Chart.docx
Upload anti-discrimination policy	LCHS Code of Ethics.pdf
Upload organization by-laws	LYON COUNTY HISTORICAL SOCIETY BYLAWS (8).pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature 

Statement of Activity

LYON COUNTY HISTORICAL SOCIETY, INC.

January-December, 2025

	TOTAL
Income	
30000 Gift Gallery	$2,318.19
30020 Sales	5,297.42
Total for 30000 Gift Gallery	**$7,615.61**
30100 H. Society.	
30110 Room Rental	12,539.00
30120 Admission Donations	1,840.00
30140 Lyon County Monies	120,000.00
30160 Memberships	4,650.00
30170 Donations	20,367.00
30200 Special Events	
30206 Fund Raising Event	275.00
30222 Vintage Base Ball	300.00
Total for 30200 Special Events	**$575.00**
30230 Interest	$19.08
30232 Checking	21.83
30234 Interest Income - Savings	177.94
Total for 30230 Interest	**$218.85**
30240 Research Fees	185.00
Total for 30100 H. Society.	**$160,374.85**
30500 Howe House	$10,089.86
30550 Trust Income	15,183.94
Total for 30500 Howe House	**$25,273.80**
Total for Income	**$193,264.26**
Gross Profit	**$193,264.26**
Expenses	
51000 Comprehensive Campaign	
51020 Banking Fees	10.00
Total for 51000 Comprehensive Campaign	**$10.00**
54000 Gift.Gallery	$420.84
54010 Advertising	80.00
54050 Office Supplies	846.94
54055 Square Fee	276.13
54090 Disposal of Inventory	108.00
55711 Inventory	2,149.81
Total for 54000 Gift.Gallery	**$3,881.72**
55000 H. Society	$80.00
55010 Accounting Expense	1,600.00
55030 Bank Charges	120.80
55060 Build Main	6,076.32
55080 Conservation	378.05
55100 Contingency	1,593.64

Statement of Activity

LYON COUNTY HISTORICAL SOCIETY, INC.

January-December, 2025

	TOTAL
55110 Dues/Subscriptions	795.37
55120 Ed Program	560.34
55130 Equip Maint	6,551.40
55140 Equip Purchase	1,520.96
55150 Exhibits	564.92
55170 Historical Soc	496.60
55180 Insurance, Bldg/Liability	6,604.97
55190 Insurance, D & O	714.75
55200 Insurance, WorkComp	878.00
55205 BCBS Medical Insurance	13,227.67
55210 Marketing	2,253.01
55225 PayPal Fee	106.08
55240 Supplies	$1,951.20
55243 Office Supplies, MU	272.08
Total for 55240 Supplies	**$2,223.28**
55250 Payroll Expenses	$66.00
55252 Payroll-Society FICA	7,692.44
55254 Wages	100,113.50
Total for 55250 Payroll Expenses	**$107,871.94**
55260 Postage	526.05
55280 Printing	35.64
55300 Security System	1,266.76
55400 Special Events	$694.00
55401 Annual Meeting	359.72
55429 Vintage Base Ball	560.50
55450 General	336.29
Total for 55400 Special Events	**$1,950.51**
55500 Storage Rental	960.00
55510 Training & Travel	375.24
55600 Telephone/Internet Service	4,145.48
55650 Technology	1,752.87
55700 Utilities	$926.18
55710 Utilities, 709	$120.68
55712 Electric Service 709	6,577.91
55714 Gas Service 709	4,936.15
55716 Water 709	809.42
Total for 55710 Utilities, 709	**$12,444.16**
Total for 55700 Utilities	**$13,370.34**
58500 Museum	$59.90
58530 Discretionary	70.00
Total for 58500 Museum	**$129.90**
Total for 55000 H. Society	**$178,730.89**
55235 Restrictive Funds Expense	79.61

Statement of Activity

LYON COUNTY HISTORICAL SOCIETY, INC.

January-December, 2025

	TOTAL
59000 Howe House - 315	
59060 House Maintenance	10,723.77
59080 Insurance, HH	4,760.64
59090 Lawn Care	3,200.00
59150 Utilities	3,243.63
Total for 59000 Howe House - 315	**$21,928.04**
Total for Expenses	**$204,630.26**
Net Operating Income	**-$11,366.00**
Other Income	
75000 Ordinary Income Contra	9.36
Total for Other Income	**$9.36**
Net Other Income	**$9.36**
Net Income	**-$11,356.64**

			2025		YTD		2026	
			BUDGET		2025 Exp		Proposed Budget	
INCOME								
30000 · Gift Gallery			1,000		**793**		1,000	
30020 · Gift Gallery Sales			4,000		**5,297**		4,000	
Total Gift Gallery			**5,000**		**6,090**		**5,000**	
30110 · Room Rentals			13,000		**10,904**		13,000	
30120 · Admissions Donations			2,000		**1,583**		2,000	
30140 · LYON COUNTY MONIES			120,000		**90,000**		120,000	
30160 · MEMBERSHIPS			5,000		**3,965**		5,000	
30170 · DONATIONS			20,000		**18,517**		15,000	
30172 . Grants								
30190 · KATES-CURRY-GROZ-INTERNSHIPS			2,000				4,000	
30200 · SPECIAL EVENTS								
30206 · Fund Raising Event								
30222 · VINTAGE BASE BALL		750			**575**		500	
30200 · SPECIAL EVENTS Total			750					
30230 · INTEREST			300		**122**		250	
30240 · RESEARCH FEES			500		**85**		100	
30290 · EDUCATION DEPT.			0					
30310 · MEMORIALS			100				100	
30345 . RESTRICTED GIFT			0					
30100 · OTHER			0					
30370. FRIENDS OF THE LCHC			20,000				22,000	
Total H. Society			**183,650**		**125,751**		**181,950**	
30500 · HOWE HOUSE								
30520 · Crop			0					
30530 · Donations								
30550 · Trust income			7,000		**7,764**		7,000	
Total · HOWE HOUSE			**7,000**		**7,764**		**7,000**	
Total INCOME LCHS			**195,650**		**139,605**		**193,950**	
40000 . Cost of Goods Sold					**312**		0	
Gross Profit					**139,293**		**193,950**	
EXPENSE								
54000 . Gift Gallery								
54000 . Gift.Gallery - Other			500		**81**		100	
54010 · Advertising			100		**80**		100	
54050 . Office Supplies			500		**294**		400	
54055 . Gift Gallery Square Fee			200		**71**		150	
54090 . Dispoal of Inventory					**45**		0	
55711 . Gift Shop Inventory			2,000		**1,554**		2,000	
54000 . Gift Gallery Total			**2,800**		**2,125**		**2,750**	
55000 · H. Society					**80**		0	
55010 · Accounting Expense			2,500		**960**		2,500	
55030 · Bank Charges			150		**95**		150	
55060 · Build Maint/Supplies			4,000		**4,308**		4,000	
55080 · Conservation - 55082 Museum			400		**378**		400	
55100 · Contingency			1,400		**1,331**		3,000	Attorney Fees
55110 · Dues/Subscriptions			800		**683**		800	
55120 · Ed Program			600		**560**		600	
55130 · Equip Maint			8,500		**6,536**		8,500	
55140 · Equip Purchases			500		**640**		4,000	Expanded AC on 3rd $3,000
55150 · Exhibits			1,000		**565**		1,000	
55170 · Historical Soc			1,000		**497**		0	340 was water
55180 · Insurance, Bldg/Liability			6,700		**3,952**		6,700	
55190 · Insurance, D & O			1,000		**476**		1,000	
55200 · Insurance, WorkComp			500		**432**		500	
55205 · BCBS Medical Insurance			13,000		**7,916**		12,500	
55210 · Marketing -55212 Marketing General			1,500		**1,757**		2,000	

					2025		YTD		2026	
					BUDGET		2025 Exp		Proposed Budget	
	55225 · PayPal Fee				100		**98**		120	
	55240 · Office Supplies				2,000		**2,311**		2,500	
	55250 · Payroll Expenses						**66**			
		55251 · KS Unemployment Tax			90		**0**		100	
		55252 · Payroll-Society FICA			7,500		**5,215**		7,000	
		55254 · Wages			100,000		**67,727**		91,500	
	55250 · Payroll Expenses Total				107,590		**73,008**		98,600	
	55260 · Postage				500		**234**		500	
	55280 · Printing				500		**36**		200	
	55300 · Security System				2,000		**425**		1,000	
	55400 · Special Events									
		55400 · Special Events		700						
		55401 · Annual Meeting		360						
		55405 · Fund raising Event								
		55408 · Bus Tour								
		55410 · Christmas		400						
		55429 · Vintage Base Ball		240						
		55430 · Volunteer Appreciation		200						
		55450 · General		100						
	55400 · Special Events Total				2,000		**1,391**		1,500	
	55500 · Storage Rental				960		**640**		960	
	55510 · Training & Travel				500				800	
	55600 · Telephone/Internet Service				5,000		**2,730**		4,000	
	55650 · Technology				100		**783**		500	
	55700 · Utilities									
		55710 . Utilities (gas) 709								
		55712 . Electric								
		55714 . Gas								
		55716 .Water								
	55700 . Total Utilities				14,000		**6,950**		14,000	
	56000 · Meals & Entertainment				300				300	
	58510 . Archives				500				100	
	58540 · Pest Control				400				400	Charged to Bldg Maint
Total 55000 · H. Society					**180,000**		**119,692**		**173,130**	
	55235 . Restrictive Funds Expense				1,250		**80**		**300**	
	59000 · Howe House									
		59050 · Contingency, HH			100					
		59060 · House Maintenance			1,000		**634**		10,000	Mold-AC ?
		59080 · House Insurance			3,600		**2,100**		3,600	
		59090 · Lawn Care			4,000		**920**		2,000	
		59150 · Utilities			3,000		**2,351**		3,000	
	Total Howe House				**11,700**		**6,005**		**18,600**	
TOTAL EXPENSES					**195,750**		**127,902**		**194,780**	
Net Income					**(100)**		**11,391**		**(830)**	
LCSB Cash		**As of 9/17/2025**								
Operating		34,468								
Gift Shop		20,329								
Savings		83,063								
Total		**137,860**								
Net Summary		Gift Gallery			2,200		**3,965**		2,250	
		Howe House			(4,700)		**1,759**		(11,600)	
		Historical Society			2,400		**5,979**		8,520	
		Total			**(100)**		**11,703**		**(830)**	

Statement of Activity

LYON COUNTY HISTORICAL SOCIETY, INC.

January-December, 2025

	TOTAL
Income	
30000 Gift Gallery	$2,318.19
30020 Sales	5,297.42
Total for 30000 Gift Gallery	**$7,615.61**
30100 H. Society.	
30110 Room Rental	12,539.00
30120 Admission Donations	1,840.00
30140 Lyon County Monies	120,000.00
30160 Memberships	4,650.00
30170 Donations	20,367.00
30200 Special Events	
30206 Fund Raising Event	275.00
30222 Vintage Base Ball	300.00
Total for 30200 Special Events	**$575.00**
30230 Interest	$19.08
30232 Checking	21.83
30234 Interest Income - Savings	177.94
Total for 30230 Interest	**$218.85**
30240 Research Fees	185.00
Total for 30100 H. Society.	**$160,374.85**
30500 Howe House	$10,089.86
30550 Trust Income	15,183.94
Total for 30500 Howe House	**$25,273.80**
Total for Income	**$193,264.26**
Gross Profit	**$193,264.26**
Expenses	
51000 Comprehensive Campaign	
51020 Banking Fees	10.00
Total for 51000 Comprehensive Campaign	**$10.00**
54000 Gift.Gallery	$420.84
54010 Advertising	80.00
54050 Office Supplies	846.94
54055 Square Fee	276.13
54090 Disposal of Inventory	108.00
55711 Inventory	2,149.81
Total for 54000 Gift.Gallery	**$3,881.72**
55000 H. Society	$80.00
55010 Accounting Expense	1,600.00
55030 Bank Charges	120.80
55060 Build Main	6,076.32
55080 Conservation	378.05
55100 Contingency	1,593.64

Statement of Activity

LYON COUNTY HISTORICAL SOCIETY, INC.

January-December, 2025

	TOTAL
55110 Dues/Subscriptions	795.37
55120 Ed Program	560.34
55130 Equip Maint	6,551.40
55140 Equip Purchase	1,520.96
55150 Exhibits	564.92
55170 Historical Soc	496.60
55180 Insurance, Bldg/Liability	6,604.97
55190 Insurance, D & O	714.75
55200 Insurance, WorkComp	878.00
55205 BCBS Medical Insurance	13,227.67
55210 Marketing	2,253.01
55225 PayPal Fee	106.08
55240 Supplies	$1,951.20
55243 Office Supplies, MU	272.08
Total for 55240 Supplies	**$2,223.28**
55250 Payroll Expenses	$66.00
55252 Payroll-Society FICA	7,692.44
55254 Wages	100,113.50
Total for 55250 Payroll Expenses	**$107,871.94**
55260 Postage	526.05
55280 Printing	35.64
55300 Security System	1,266.76
55400 Special Events	$694.00
55401 Annual Meeting	359.72
55429 Vintage Base Ball	560.50
55450 General	336.29
Total for 55400 Special Events	**$1,950.51**
55500 Storage Rental	960.00
55510 Training & Travel	375.24
55600 Telephone/Internet Service	4,145.48
55650 Technology	1,752.87
55700 Utilities	$926.18
55710 Utilities, 709	$120.68
55712 Electric Service 709	6,577.91
55714 Gas Service 709	4,936.15
55716 Water 709	809.42
Total for 55710 Utilities, 709	**$12,444.16**
Total for 55700 Utilities	**$13,370.34**
58500 Museum	$59.90
58530 Discretionary	70.00
Total for 58500 Museum	**$129.90**
Total for 55000 H. Society	**$178,730.89**
55235 Restrictive Funds Expense	79.61

Statement of Activity

LYON COUNTY HISTORICAL SOCIETY, INC.

January-December, 2025

	TOTAL
59000 Howe House - 315	
59060 House Maintenance	10,723.77
59080 Insurance, HH	4,760.64
59090 Lawn Care	3,200.00
59150 Utilities	3,243.63
Total for 59000 Howe House - 315	**$21,928.04**
Total for Expenses	**$204,630.26**
Net Operating Income	**-$11,366.00**
Other Income	
75000 Ordinary Income Contra	9.36
Total for Other Income	**$9.36**
Net Other Income	**$9.36**
Net Income	**-$11,356.64**

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	National Teachers Hall of Fame
Parent company physical location address	1701 Morse Road, Emporia
Organization name	National Teachers Hall of Fame
Complete mailing address	1 Kellogg Circle Campus Box 4017 Emporia, KS 66801
Phone number	620-341-5660 office
Website address	https://nthf.org/
Executive Director	Maddie Fennell
Executive Director email	maddie.fennell@nthf.org
Board chair	Craig Martin
Board Chair email	craig@pegasussprings.org
Prepared by name and title	Lisa Graff, COO, NTHF

Please provide local contact information if different than above.

Local contact name and title	Bob Haselhuhn, Museum Staff
Mailing address	1 Kellogg Cir ESU

Phone number	620-341-5660 (office)
Email address	bob.haselhuhn@nthf.org
Supervision or financial administration	

i. **Name**

Hanna Vaandering

Title

Board Treasurer

Responsibilities

Approval of Payments, preparation of budget

Organization mission	The mission of The National Teachers Hall of Fame is to recognize and honor exceptional career teachers, encourage excellence in teaching, and preserve the rich heritage of the teaching profession in the United States.
Organization Goals	• Redesigning our website and enhancing our online presence • Reimagining our museum and illuminating the history of teaching • Strengthening our financial management and sustainability • Expanding our outreach and welcoming new friends • Harnessing the remarkable talents of our inductees
Program organization/event name	NTHF Induction Week and Memorial Rededication Ceremony
Amount of funding requested from City	10,000
Total operating or event budget	259,400 total operating budget
What percentage of your total program budget does City funding request represent?	3.8%
Provide profit/loss statement.	02.February 2026 NTHF Monthly Financial Reports_UPDATED.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	$8,000 hotel costs in Emporia $1,500 inductee expenses in Emporia $500 rededication expenses for event held in Emporia
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	We hold the induction event and rededication in Emporia every year and would appreciate assistance from the City of Emporia in doing so.
Number served by this program in previous year.	150

Projected number served by this program in the upcoming year.	180
Estimated number who will stay overnight.	30 is the number of rooms used between one and six nights in Emporia
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

2024, $10,000
2025, $10,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	KVOE provides live broadcasing of the National Memorial Rededication Emporia State Federal Credit Union sponsors a welcome dinner for inductees
How does this program provide a benefit to Emporia?	The National Teachers Hall of Fame Induction Week and the Rededication of the National Memorial to Fallen Educators are cornerstone traditions in “Teacher Town USA.” These events bring inductees, their families and guests, the National Education Support Professional of the Year, families of fallen educators, and other supporters to Emporia. This influx of visitors directly supports local hotels, restaurants, and businesses while showcasing the community’s hospitality and pride. Since our appearance on CBS in May 2025, we have seen three times the number of nominees and significantly higher engagement across our social media platforms nationwide. This increased visibility continues to drive interest in visiting the Hall of Fame and the Memorial, bringing more people to Emporia and strengthening its reputation as a national destination for education. We are also investing in enhancements to the visitor experience, including a refreshed museum with updated paint, lighting, and curated exhibits, as well as a partnership with the Kansas Art Education Association to develop a new exhibit highlighting arts education and the KAEA Teacher of the Year. These improvements create additional reasons for visitors to come to Emporia and encourage repeat visits. Through increased tourism, national recognition, and ongoing investment in cultural and educational attractions, this program provides meaningful and sustained support to the city of Emporia and its local economy.
Does your organization service areas outside of the Emporia geographical area?	No

Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No
Operating budget surplus	02.February 2026 NTHF Monthly Financial Reports_UPDATED.pdf
Operating budget deficit	02.February 2026 NTHF Monthly Financial Reports_UPDATED.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Host Families for 2026: Jenny Moss, Ryan and Annette Karjala, Ken and Kathy Weaver, Lynn Lang Randy Atherton Complete Works LLC E.L. & Z. Irene Hopkins Foundation Emporia Chamber of Commerce The Emporia Gazette Emporia Municipal Band Emporia State Federal Credit Union Jane & Bernard Reeble Foundation John Forsythe Stephen and Nina Haught Roger Heineken Fairfield by Marriott Kansas NEA KVOE Longbine Autoplaza Darla Mallein Riverside Garden Florist Paula Sauder Preston Family Foundation Judy Schroeder USD 253

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

As a 501c3 we are continually seeking funds and donors from across the country to promote the upkeep and expansion of the Hall and Memorial

What are the metrics that will determine success of the program/event?

Attendance at the events in Emporia is our most important data point. We track the number of people who attend each event held during induction week, focusing on the banquet and rededication events.

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	Through increased national recognition and continued investment in the Hall and Memorial, our organization plays a key role in supporting tourism in Emporia. These efforts help attract visitors, strengthen the city's visibility, and contribute to the sustained growth of the local economy.
Is your parent company for profit?	No
Is your company owned locally?	Yes
Do you own a local physical retail building?	No
Do you pay local property taxes?	No
Do you collect sales tax?	No
How many local full-time equivalent employees (FTE) do you have?	1
If the event makes a profit, how is the profit utilized?	We are a non-profit organization. All donations are used directly to support the mission and vision of the Hall of Fame and Memorial. Any revenue received over expenses is reinvested in the Hall and Memorial.
Upload profit/loss statement.	02.February 2026 NTHF Monthly Financial Reports_UPDATED.pdf
If there is a loss, how to you cover it?	As a 501c3 we live within the budget and cash flow of our organization recognizing that funding sources are limited especially in the current economy. We are fortunate to have built meaningful relationships with individuals and supporters who are committed to our mission and have provided assistance when needed.
What was the date of your event last year?	06/20/2025
Did you receive City services at your last event?	No
Charitable Local Community Contributions	We provide free tours at the museum, memorial and one room school house to any individuals making that request. Access to the museum is also free to the public.
Describe your marketing strategy to maximize attendance at event.	Our marketing strategy to maximize attendance is centered on broad outreach, strong relationships, and accessibility. We send personal invitations to all donors, inductees, and individuals identified by inductees to ensure key stakeholders are directly engaged. In addition, we promote events through our newsletter mailing list of over 4,700 subscribers, providing consistent communication to an established audience. We also leverage our strong social media presence across Facebook, Instagram, LinkedIn, Threads, and BlueSky to expand visibility and reach new attendees. Event invitations and updates are shared regularly across these platforms. We work

	closely with KVOE and the Emporia Gazette to promote events and regularly participate in live interviews with KVOE. To encourage maximum participation, the memorial event is free and open to the public with no RSVP required, allowing for flexible, last-minute attendance. While the banquet requires an RSVP due to catering, we make every effort to keep costs as low as possible to maintain accessibility.
What area organizations do you help?	We offer personalized tours to school students, members of the public and teacher groups who would like to tour the museum, one room school house and/or memorial.
How many events do you sponsor?	6

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	We are deeply grateful to the City of Emporia for its support through TGT funding, as well as for the time and dedication shown by the local community to the Hall of Fame and Memorial. While we do not anticipate or plan for the loss of such valuable funding, as a nonprofit organization we prioritize contingency planning to ensure long-term sustainability. We continue to expand our national base of support for both the Hall and Memorial, strengthening relationships with donors and partners across the country. Recently, we have seen success in targeted fundraising efforts tied to specific projects and events, which provides a strong foundation for future financial stability. Although funding sources are never unlimited, we are fortunate to have built meaningful relationships with individuals and supporters who are committed to our mission and can provide assistance if needed. These efforts position us to sustain the program and its impact, even in the absence of TGT funding.
Upload IRS Form 990	2024 990 NTHF.pdf
Upload most recent audit or financial review	02.February 2026 NTHF Monthly Financial Reports_UPDATED.pdf
Upload organization or event detailed budget	2026 Budget NTHF Grant Emporia .pdf
Upload letter demonstrating 501(c)3 status	EIN Federal Tax Exemption letter NTHF.pdf
Upload board membership list	NTHF Board of Trustees Feb 2026.pdf

Upload organizational chart



Upload anti-discrimination policy

NTHF Equal Opportunity policy.pdf

Upload organization by-laws

NTHF By-Laws Approved 10.14.23.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature 

Management Report

The National Teachers Hall of Fame
For the period ended February 28, 2026



Prepared by

Megan Leestma

Prepared on

March 16, 2026

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NTHF Monthly Financial Reports:P&L Last Month by Class

February 2026

	General Op Budget	TOTAL
INCOME		
Contributions, Gifts, & Grants		0.00
Board of Trustees	134.99	134.99
Grants	199.46	199.46
Individual Donors	1,155.00	1,155.00
Total Contributions, Gifts, & Grants	**1,489.45**	**1,489.45**
Other		0.00
Investment Income	1,157.76	1,157.76
Total Other	**1,157.76**	**1,157.76**
Total Income	**2,647.21**	**2,647.21**
GROSS PROFIT	**2,647.21**	**2,647.21**
EXPENSES		
General Expenses		0.00
Advertising	775.00	775.00
Bank Service Charges	5.49	5.49
Bookkeeper	300.00	300.00
Credit Card Processing	7.23	7.23
Memberships/Subscriptions	376.49	376.49
Office Equipment Rental (copier)	130.00	130.00
Office Supplies	233.35	233.35
Postage	86.64	86.64
Telephone (long distance)	36.00	36.00
Website	585.00	585.00
Total General Expenses	**2,535.20**	**2,535.20**
Professional Services and Staff Expenses		0.00
Administrative Assistant	2,047.50	2,047.50
Chief Operating Officer	3,750.00	3,750.00
Executive Director	2,500.00	2,500.00
Payroll Taxes	646.38	646.38
Travel	1,467.81	1,467.81
Total Professional Services and Staff Expenses	**10,411.69**	**10,411.69**
Strategic Initiatives		0.00
Outreach & NTHF Awareness	69.23	69.23
Total Strategic Initiatives	**69.23**	**69.23**
Total Expenses	**13,016.12**	**13,016.12**
NET OPERATING INCOME	**-10,368.91**	**-10,368.91**
NET INCOME	**$ -10,368.91**	**$ -10,368.91**

NTHF Monthly Financial Reports:NTHF P&L Year to Last Month Accrual

January - February, 2026

	Total
INCOME	
Contributions, Gifts, & Grants	
Board of Trustees	269.98
Grants	199.46
Individual Donors	1,510.00
Total Contributions, Gifts, & Grants	**1,979.44**
Fundraising	
Auction	175.00
Total Fundraising	**175.00**
Other	
Investment Income	2,423.78
Total Other	**2,423.78**
Total Income	**4,578.22**
GROSS PROFIT	**4,578.22**
EXPENSES	
General Expenses	
Advertising	1,375.00
Bank Service Charges	7.41
Board of Trustee Meetings	727.78
Bookkeeper	600.00
Credit Card Processing	20.91
Memberships/Subscriptions	585.48
Office Equipment Rental (copier)	130.00
Office Supplies	233.35
Postage	429.43
Telephone (long distance)	72.00
Website	585.00
Total General Expenses	**4,766.36**
Professional Services and Staff Expenses	
Administrative Assistant	4,087.50
Chief Operating Officer	7,500.00
Executive Director	5,000.00
Payroll Taxes	1,292.17
Travel	1,467.81
Total Professional Services and Staff Expenses	**19,347.48**
Strategic Initiatives	
Outreach & NTHF Awareness	428.92
Total Strategic Initiatives	**428.92**
Total Expenses	**24,542.76**
NET OPERATING INCOME	**-19,964.54**

	Total
NET INCOME	$ -19,964.54

NTHF Monthly Financial Reports:NTHF Prior Month Balance Sheet

As of February 28, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	
First Internet Bank CD	155,630.37
Memorial Checking (5922)	31,345.09
Money Market (0489)	338,734.15
NTHF Checking (8954)	27,453.75
PayPal	306.29
Total Bank Accounts	**553,469.65**
Other Current Assets	
QuickBooks Tax Holding Account	1,789.71
Total Other Current Assets	**1,789.71**
Total Current Assets	**555,259.36**
Fixed Assets	
Accumulated Depreciation	-10,445.86
Computer Equipment	13,363.10
Total Fixed Assets	**2,917.24**
TOTAL ASSETS	**$558,176.60**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	86.64
Total Accounts Payable	**86.64**
Credit Cards	
ESB Financial Credit Card	363.35
Total Credit Cards	**363.35**
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/943/944)	1,411.77
KS Income Tax	354.72
KS Unemployment Tax	23.22
Total Payroll Liabilities	**1,789.71**
Total Other Current Liabilities	**1,789.71**
Total Current Liabilities	**2,239.70**
Total Liabilities	**2,239.70**
Equity	
Retained Earnings	575,901.44
Net Income	-19,964.54

	Total
Total Equity	555,936.90
TOTAL LIABILITIES AND EQUITY	$558,176.60

NTHF Monthly Financial Reports:NTHF Prior Month Statement of Cash Flows

February 2026

	Total
OPERATING ACTIVITIES	
Net Income	-10,368.91
Adjustments to reconcile Net Income to Net Cash provided by operations:	
QuickBooks Tax Holding Account	7.27
Accounts Payable (A/P)	50.64
ESB Financial Credit Card	-2.33
Payroll Liabilities:Federal Taxes (941/943/944)	-19.28
Payroll Liabilities:KS Income Tax	0.39
Payroll Liabilities:KS Unemployment Tax	11.62
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	**48.31**
Net cash provided by operating activities	**-10,320.60**
NET CASH INCREASE FOR PERIOD	**-10,320.60**
Cash at beginning of period	563,790.25
CASH AT END OF PERIOD	**$553,469.65**

NTHF Monthly Financial Reports:Budget vs. Actuals 2026 YTD

January - December 2026

	Total			
	Actual	Budget	over Budget	% of Budget
INCOME				
Contributions, Gifts, & Grants				
Board of Trustees	269.98	5,000.00	-4,730.02	5.40 %
Corporate and Foundation		30,000.00	-30,000.00	
Education Associations		35,000.00	-35,000.00	
Education Summit Sponsorship		15,000.00	-15,000.00	
Grants	199.46	12,000.00	-11,800.54	1.66 %
Individual Donors	1,510.00	5,000.00	-3,490.00	30.20 %
Memorial Administrative Fees (20%)		13,045.00	-13,045.00	
One in a Million		500.00	-500.00	
Wall of Fame		2,750.00	-2,750.00	
Total Contributions, Gifts, & Grants	**1,979.44**	**118,295.00**	**-116,315.56**	**1.67 %**
Fundraising				
Auction	175.00	19,000.00	-18,825.00	0.92 %
Induction Direct Donations		15,000.00	-15,000.00	
Total Fundraising	**175.00**	**34,000.00**	**-33,825.00**	**0.51 %**
Other				
Interest		12,000.00	-12,000.00	
Investment Income	2,423.78		2,423.78	
Investment Principal to Utilize		95,105.00	-95,105.00	
Total Other	**2,423.78**	**107,105.00**	**-104,681.22**	**2.26 %**
Total Income	**4,578.22**	**259,400.00**	**-254,821.78**	**1.76 %**
GROSS PROFIT	**4,578.22**	**259,400.00**	**-254,821.78**	**1.76 %**
EXPENSES				
Emporia Induction				

	Total			
	Actual	Budget	over Budget	% of Budget
Award Placques/Inductee Swag		3,000.00	-3,000.00	
Banquet Expenses		9,500.00	-9,500.00	
Guest/Full Time Volunteer Expenses		1,500.00	-1,500.00	
Host Family Expenses		1,500.00	-1,500.00	
Other		3,000.00	-3,000.00	
Post Banquet Debrief		200.00	-200.00	
Travel Expenses		13,500.00	-13,500.00	
Total Emporia Induction		**32,200.00**	**-32,200.00**	
Fundraising Expenses				
Auction		200.00	-200.00	
Wall of Fame		400.00	-400.00	
Total Fundraising Expenses		**600.00**	**-600.00**	
General Expenses				
Advertising	1,375.00	2,000.00	-625.00	68.75 %
Audit		10,000.00	-10,000.00	
Bank Service Charges	7.41	200.00	-192.59	3.71 %
Board of Trustee Meetings	727.78	10,000.00	-9,272.22	7.28 %
Bookkeeper	600.00	4,200.00	-3,600.00	14.29 %
Credit Card Processing	52.54	500.00	-447.46	10.51 %
Insurance		1,025.00	-1,025.00	
Memberships/Subscriptions	585.48	1,500.00	-914.52	39.03 %
Museum Upkeep		1,000.00	-1,000.00	
Office Equipment Rental (copier)	130.00	800.00	-670.00	16.25 %
Office Supplies	233.35	625.00	-391.65	37.34 %
Postage	429.43	2,600.00	-2,170.57	16.52 %
Taxes (preparation & filing)		1,000.00	-1,000.00	
Telephone (long distance)	72.00	450.00	-378.00	16.00 %
Website	585.00	4,000.00	-3,415.00	14.63 %

	Total			
	Actual	Budget	over Budget	% of Budget
Total General Expenses	**4,797.99**	**39,900.00**	**-35,102.01**	**12.03 %**
Inductee National Travel				
National Announcement Event (NY)		18,000.00	-18,000.00	
Total Inductee National Travel		**18,000.00**	**-18,000.00**	
Professional Services and Staff Expenses				
Administrative Assistant	6,007.50	30,000.00	-23,992.50	20.03 %
Chief Operating Officer	11,250.00	45,000.00	-33,750.00	25.00 %
Executive Director	7,500.00	30,000.00	-22,500.00	25.00 %
Payroll Taxes	1,958.33	9,200.00	-7,241.67	21.29 %
Travel	1,467.81	12,000.00	-10,532.19	12.23 %
Total Professional Services and Staff Expenses	**28,183.64**	**126,200.00**	**-98,016.36**	**22.33 %**
Strategic Initiatives				
Highlighting Inductees		5,000.00	-5,000.00	
Museum Improvement		5,000.00	-5,000.00	
Outreach & NTHF Awareness	428.92	30,000.00	-29,571.08	1.43 %
Website and Online Presence		2,500.00	-2,500.00	
Total Strategic Initiatives	**428.92**	**42,500.00**	**-42,071.08**	**1.01 %**
Total Expenses	**33,410.55**	**259,400.00**	**-225,989.45**	**12.88 %**
NET OPERATING INCOME	**-28,832.33**	**0.00**	**-28,832.33**	**0.00%**
NET INCOME	**$ -28,832.33**	**$0.00**	**$ -28,832.33**	**0.00%**

A/P Aging Summary Report

VENDOR	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
ESU - Mail Center		86.64				86.64
TOTAL		**86.64**				**$86.64**

INCOME		Budget 2025	12/31/2025
	Contributions, Gifts, & Grants		
	Board of Trustees	$5,000.00	$4,119.88
	Corporate and Foundation	$50,000.00	$17,500.00
	Education Associations	$30,000.00	$30,550.00
	Grants	$12,000.00	$25,050.00
	Individual Donors	$5,000.00	$547,108.72
	Memorial Administrative Fees (20%)	$14,260.00	
	One in a Million	$1,000.00	$0.00
	Wall of Fame	$4,000.00	$500.00
	Education Summit Sponsorship		
	Other	$0.00	
	Fundraising		
	Auction	$19,000.00	$23,298.25
	Induction Direct Donations	$12,000.00	$28,529.32
	Other		
	Interest in 2026		$12,486.83
	Investment Principal to utilize	$75,210.00	
	TOTAL INCOME	**$227,470.00**	**$689,143.00**
EXPENSES			
	Fundraising		
	Auction	$900.00	$315.00
	Wall of Fame	$640.00	$333.00
	General Expenses		
	Advertising	$2,000.00	$990.00
	Audit	$0.00	$0.00
	Bank Service Charges	$250.00	$164.19
	Board of Trustee Meetings	$13,000.00	$3,409.14
	Bookkeeper	$4,000.00	$3,625.00
	Credit Card Processing	$400.00	$688.47
	Office Equipment Rental (copier)	$2,000.00	$707.36
	Insurance	$1,600.00	$2,023.00
	Memberships/Subscriptions	$3,230.00	$1,440.76
	Museum upkeep	$2,400.00	$2,210.66
	Office Supplies	$600.00	$601.64
	Postage	$2,200.00	$2,409.24
	Taxes (preparation and filing)	$1,200.00	$785.00
	Telephone	$450.00	$434.90
	Website	$5,000.00	$8,956.85
	Strategic Initiatives		
	Redesigning our website and enhancing our online presence		
	Reimagining our museum and illuminating the history of teaching in America		
	Strengthening our financial management and sustainability		
	Expanding our outreach and welcoming new friends	30000	$26,609.81
	Harnessing the remarkable talents of our inductees	5000	
	Inductee National Travel		
	National Announcement Event	$18,000.00	$11,808.78
	Emporia Induction		
	Award Placques/ Inductee Swag	$1,600.00	$2,814.33
	Banquet Expenses	$8,000.00	$8,618.30
	Travel Expenses	$12,000.00	$13,620.50
	Host Family Expenses	$2,000.00	$1,309.01
	Post Banquet Debrief	$300.00	$88.00
	Guest/Full time volunteer Expenses	$1,500.00	$1,393.20
	Other	$5,000.00	$2,826.97
	Professional Services and Staff		
	Consultant	$0.00	
	Chief Operating Officer (was Executive Assistant)	$24,000.00	$8,612.53
	Executive Director	$30,000.00	$27,875.00
	Administrative Assistants	$30,000.00	$24,512.53
	Payroll Taxes	$8,200.00	$5,853.80
	Travel	$12,000.00	$6,850.86
	TOTAL EXPENSES	**$227,470.00**	**$171,887.83**

Proposed 2026
$5,000.00
$30,000.00
$35,000.00
$12,000.00
$5,000.00
$13,045.00
$500.00
$2,750.00
$15,000.00
$19,000.00
$15,000.00
$12,000.00
$95,105.00
$259,400.00
$200.00
$400.00
$2,000.00
$10,000.00
$200.00
$10,000.00
$4,200.00
$500.00
$800.00
$1,025.00
$1,500.00
$1,000.00
$625.00
$2,600.00
$1,000.00
$450.00
$4,000.00
$2,500.00
$5,000.00
$30,000.00
$5,000.00
$18,000.00
$3,000.00
$9,500.00
$13,500.00
$1,500.00
$200.00
$1,500.00
$3,000.00
$0.00
$45,000.00
$30,000.00
$30,000.00
$9,200.00
$12,000.00
$259,400.00

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	William Allen White Community Partnership, Inc. (WAWCPI)
Parent company physical location address	927 Exchange St; Emporia, KS 66801
Organization name	Red Rocks State Historic Site (William Allen White Community Partnership, Inc.)
Complete mailing address	927 Exchange St; Emporia, KS 66801
Phone number	Site: 620-342-2800 (William Allen White's phone number was 28); Treasurer: 620-757-1991
Website address	https://www.kansashistory.gov/p/red-rocks-home-of-the-william-allen-white-family/19569
Executive Director	Lori DeWinkler
Executive Director email	lori.dewinkler@ks.gov
Board chair	Kathie Buckman
Board Chair email	kbuckman@emporia.edu
Prepared by name and title	Bill Harder, Treasurer

Please provide local contact information if different than above.

Local contact name and title	Bill Harder, Treasurer

Mailing address	813 Graham St
Phone number	6207571991
Email address	bill@evergreen.build
Supervision or financial administration	

i. **Name**

Bill Harder

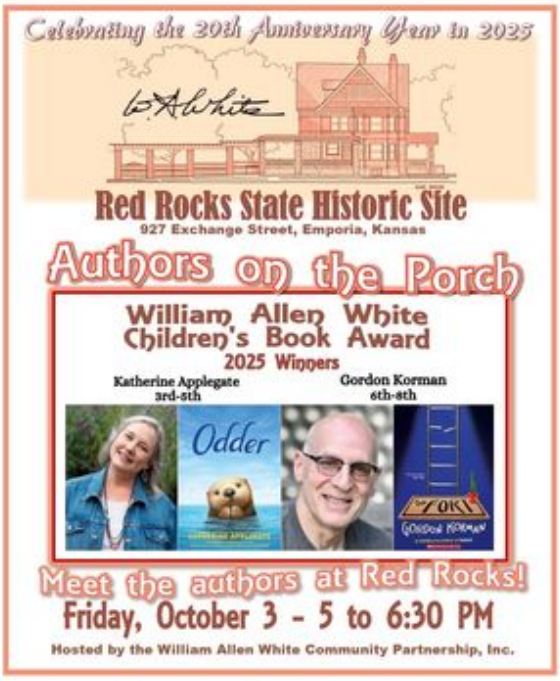
Title

Treasurer

Responsibilities

Financial, accounting, reporting under the supervision of the Board of Directors

Organization mission	William Allen White Community Partnership, Inc.'s mission is to promote and support the history of the William Allen White Family though the preservation, interpretation, and operation of the Red Rocks State Historic Site.
Organization Goals	The goals of WAWCPI are to volunteer services, advocacy, promoting community journalism, community involvement, educational programming and advising the Kansas State Historical Society on these activities. The Site is important to the City of Emporia and its citizens' quality of life by providing a museum of years past; wholly developed in the home town of Editor White and his family.
Program organization/event name	William Allen White Community Partnership, Inc (WAWCPI) in support of Red Rocks State Historic Site
Amount of funding requested from City	$15,000.00
Total operating or event budget	$25,000.00
What percentage of your total program budget does City funding request represent?	60% Attached below is documentation of our continuing programs and letter from Chris Walker
Provide profit/loss statement.	WAW Community Partnership Inc - Profit & Loss 12-31-25 Note.pdf







Chris Walker Letter to Commissioners.pdf



PHI DELTA THETA FRATERNITY HELPS PREP RED ROCKS FOR WINTER



Red Rocks Match Day Panel.pdf





Arts & Leisure

The Sage of Emporia in Popular Culture
Celebrating 20 Years of Red Rocks State
Historic Site Open to the Public

Red Rocks State Historic Site
THE SAGE OF EMPORIA
POPULAR CULTURE
SUNDAY, JUNE 8 – 2 PM



Please, provide a detailed breakdown of how the requested funds will be allocated.	The Site and contents were contributed to the Kansas Historical Foundation in 2005 with the caveat there would be no State of Kansas funds used for the Site. The WAWCPI contributes to Kansas Historical Foundation, Inc. (A Not-For-Profit Corp) $20,000.00, annually for operating the Red Rocks State Historic Site. This money applies to the expenses for the employment costs of the Site Director, repairs and utilities. The budget deficit of the Site operations is covered by private donations. Our Site is not allowed to collect any Kansas State tax funding allocated by the Kansas Legislature. It is the only state historic site that is subject to this restriction of receiving no state funding. The City of Emporia allocation is vital to maintaining the site as a functioning museum.
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	As stated above, there are no state tax dollars provided to cover the operations of the Site, so there is a need to fund the expenses annually. Because the Site was donated and accepted by the Kansas Historical Foundation as long as no tax dollars are spent on its operations and upkeep, the City of Emporia pledged to contribute to the Site annually. Attached is an emailed letter to the City Commission from Chris Walker pointing out the history and funding commitment made by the City. WAWCPI is grateful this allocation has been granted since the Site has been open. See letter attached from Chris Walker urging support of the Site by the City of Emporia.
Number served by this program in previous year.	1,520 counted at site. "Visit Emporia" counts 1,900 trips to Red Rocks from outside of a 50 mile radius. 25% of those were from out of state.
Projected number served by this program in the upcoming year.	2,500

Estimated number who will stay overnight.	500
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

May 2023 $7,500
May 2024 $7,500
May 2025 $10,000
May 2026 $10,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	Yes
If so, please list budgeted amounts and estimation of hours and needs.	Lawn Mowing, Provide roll-off cart for yard waste, Trash service. 3 hours per week during mowing season. We are in desperate need of land scaping (flowers, bushes, trees, weeds) clean-up and trimming help.
Please show all in-kind matches your agency or organization receives.	Our organization receives several forms of in-kind support through the work of our Board of Directors. In addition to assisting the Site Director with administrative needs, board members contribute significant time to planning and presenting our public informational program series. These programs focus on the Whites, the era in which they lived, and topics that were important to them. Preparing these events requires research, coordination, and on-site time at various presentation locations, including venues beyond the Red Rocks Site. The Board also meets monthly and takes the lead in organizing the annual, well-attended White Christmas musical program. Board members collectively contribute many hours to keeping the Site visible and relevant to both local residents and audiences outside the region. We also partner with Emporia State University on several initiatives. Each fall, the William Allen White Book Awards winning authors' reception is hosted on the porch at the Site, supported by board involvement and volunteer time. (AI enhanced for clarity and ease of understanding.) Board members give Site tours when the Site Director is not available.
How does this program provide a benefit to Emporia?	This program provides a meaningful benefit to Emporia by highlighting and preserving the city's rich historical and cultural heritage. William Allen White, the most well-known figure from Emporia, remains an important part of the community's identity. By offering programs that celebrate his life and the era in which he lived, the city reinforces its cultural pride and strengthens its connection to its past. These experiences enrich the lives of residents, foster a deeper appreciation for local history, and contribute to the overall well-being of the community. They also help position Emporia as a city that values education, culture, and civic engagement. (AI enhanced for clarity and ease of understanding.)
Does your organization service areas outside of the Emporia geographical area?	No

Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No
Operating budget surplus	WAWCPI 2025-2026 City of Emporia Applic Earnings-Expense.pdf
Operating budget deficit	WAWCPI 2025-2026 City of Emporia Applic Earnings-Expense.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	ESU Archives, Phi Delta Theta Fraternity, William Allen White Children's Book Awards, Granada Coffee Company, Emporia Main Street, City of Emporia, Emporia Community Foundation, Emporia High School Music Department

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Emporia Community Foundation Match Day

Amount and date of most recent award

$8,900 received in May 2026

What are the metrics that will determine success of the program/event?

Solicitations and donor requests.

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	The Red Rocks State Historic Site is one of Kansas' historic places that showcases the great Sage of Emporia, William Allen White, the Pulitzer Prize winning editor of the Emporia Gazette from 1895 to 1944. His house is the museum of many artifacts and everyday living that tells many of the stories of his life. His son, William Lindsey White was a noted radio and print author during World War II broadcasting from Europe. He took over publishing the Emporia Gazette after the death of his father. Mary White, the daughter of the elder Mr. White is famous in her own right. After she was knocked off her horse and died a couple days later, Mr. WA White would pen an obituary that was used in numerous newspapers and other printed materials. The proceeds from this writing were used to purchase the land for the Peter Pan Playground in South Emporia and donated in Mary's honor to the City of Emporia. William Allen White's Great Grandson is now the editor of the Gazette, so the paper has been in the White family since 1895 (131 years). Our group supports the operations and interpretations of the Site to bring an enjoyable and educational experience to the citizens of our area and beyond.

Is your parent company for profit?	No
Is your company owned locally?	No
Do you own a local physical retail building?	No
Do you pay local property taxes?	No
Do you collect sales tax?	No
How many local full-time equivalent employees (FTE) do you have?	1
If the event makes a profit, how is the profit utilized?	This request for funding is for the Site is prepared on an annual basis and is not related to any particular project. The Site is owned by the Kansas Historical Foundation, Inc. The WAWCPI is a for-profit corporation only because it has never had to file for the Non-Profit status with the IRS. The financial transactions of the WAWCPI are kept to a minimum so as to not generate a taxable corporate income. It has a net operating loss carry forward incurred in prior years. The WAWCPI is able to draw money from the Red Rocks Fund (Non Profit Organization) at the Emporia Community Foundation to fund the operations of the Board of Directors in its pursuit of keeping the Site in the forefront of its patrons. These draws are deposited and then payments made by WAWCPI for specific purposes, i.e. scholarships for Kansas schools from out of town to send students to the WAW Children' Book Awards, Donations from the public, allocations from the City of Emporia and Lyon County and Match Day proceeds are deposited into the Red Rocks Fund. Therefore, WAWCPI acts like a Non Profit but has never applied for the tax exempt status. It is incorporated under the Non Profit rules with the Kansas Secretary of State.
Upload profit/loss statement.	WAWCPI 2025-2026 City of Emporia Applic Earnings-Expense.pdf
If there is a loss, how to you cover it?	Please see attached. I have attached the same schedule because I had validation errors if there wasn't attachments in the above.
Did you receive City services at your last event?	No
What area organizations do you help?	None

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

Upload IRS Form 990	WAW Comm Ptshp 2025 Form 1120.pdf
Upload most recent audit or financial review	WILLIAM ALLEN WHITE COMMUNITY PARTNERSHIP Stmt of Not Applicable.pdf
Upload organization or event detailed budget	WILLIAM ALLEN WHITE COMMUNITY PARTNERSHIP Stmt of Not Applicable.pdf

Upload letter demonstrating 501(c)3 status	WAWCPI Articles of Incorporation.pdf
Upload board membership list	Red Rocks Board Members 2026.docx
Upload anti-discrimination policy	Anti-Discrimination Policy.pdf
Upload organization by-laws	Bylaws of WAWCPI.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



Kansas Historical Foundation

Revenues	2025 Est	2026 Est	
Site Revenue (Admissions, Sales)	$ -	$ -	
Lyon County	$ 1,000.00	$ 1,000.00	
William Allen White Community Partnership Inc Contribution	$ 14,000.00	$ 20,000.00	Notice Increase
Total Revenues	$ 15,000.00	$ 21,000.00	
Expenses			
Payroll Expenses	$ 20,000.00	$ 20,000.00	
Site Maintenance	$ 5,000.00	$ 5,000.00	
Supplies/Other	$ 125.00	$ 400.00	
Utilities	$ 9,000.00	$ 8,857.00	
Security	$ 454.00	$ 467.00	
Total Expenses	$ 34,579.00	$ 34,724.00	
Excess of Expenses Over Revenues	$ (19,579.00)	$ (13,724.00)	See Below

Red Rocks Fund at Emporia Comm Foundation	2025	2026 Est
Beginning Balance	$ 96,191	$ 96,430
Contributions	$ 18,972	$ 19,000
Pooled Earnings (Loss)	$ 11,804	$ 10,000
Grants Expense	$ (29,150)	$ (25,000)
Foundation Management Fees	$ (1,387)	$ (1,400)
Ending Balance	$ 96,430	$ 99,030

WAWCPI Recipts and Expenses (ESB Financial)

Receipts	2025	2026 Est
Transfers from ECF Red Rocks Fund	$ 3,150	$ 4,000
Other Donations	$ 725	
Total Revenue	$ 3,875	$ 4,000
Expenses		
Scholarships to Visiting Schools	$ 800	$ 1,000
Main Street Emporia Membership	$ 100	$ 100
Insurance	$ 1,352	$ 1,360
Postage & Printing	$ 243	$ 482
Twentieth Anniversary Celebration Event	$ 487	$ -
Cleaning and Repair Services	$ 895	$ 800
Miscellaneous	$ 257	$ 200
Secretary of State Annual Report	$ 100	$ 40
Total Expenses	$ 4,234	$ 3,982
Receipts (Expenses) in Excess	$ (359)	$ 18

Notes: Kansas Historical Foundation (KHF) owns the Red Rocks Site and pays the expenses to operate the Site. Revenues come from WAWCPI and KHF donations. Red Rocks Fund at the Emporia Community Foundation (ECF) allows transfers of money to the WAWCPI checking account upon the approval of Chris Walker. The City of Emporia TGT Appropriatons money is deposited into the ECF Red Rocks Fund and not into WAWCPI checking account. (Match Day proceeds are also treated this way.) Red Rocks Fund at ECF pays to KFH the amount as agreed upon ($20,000 for FY 2027.) This money comes from the TGT allocation and Match Day. Deficits are covered by KHF.

The top schedule, Kansas Historical Foundation, shows a significant operating deficit. Red Rocks is being asked to help offset this by increasing its contribution to KHF. The deficit is otherwise paid for with donations within the KHF system. Remember, no Kansas taxes can be spent for our Site.

William Allen White Community Partnership, Inc.
Profit & Loss
January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
Donations	725.00
Transfers from ECF	3,150.00
Total Income	3,875.00
Gross Profit	3,875.00
Expense	
Scholarships	800.00
Conferences	192.00
Dues and Subscriptions	100.00
Insurance	1,352.00
Office Expense	97.48
Postage	76.80
Promotion	652.61
Repairs and Maintenance	863.22
Sec of State - Annual Report	100.00
Total Expense	4,234.11
Net Ordinary Income	-359.11
Net Income	**-359.11**

Note: We received $10,000 from City of Emporia in 2025. That check was deposited directly in the Red Rocks Fund at the Emporia Community Foundation and not in this bank account.

City of Emporia Special Appropriations Request

05/05/2026 1:51 PM (CDT)

City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Tuesday, April 1, 2025, by 5:00 p.m.

Name of parent company	CareArc, Inc.
Parent company physical location address	420 W. 15th Avenue; Emporia, KS 66801
Organization name	CareArc, Inc.
Complete mailing address	420 W. 15th Avenue; Emporia, KS 66801
Phone number	620-342-4864
Website address	www.carearc.org
Executive Director	Renee E. Hively
Executive Director email	rhively@carearc.org
Board chair	Rick Torres
Board Chair email	lanman540@yahoo.com
Prepared by name and title	Renee Hively, CEO

Please provide local contact information if different than above.

Local contact name and title	Seresa Howe, CFO
Mailing address	420 W. 15th Avenue
Phone number	620-208-3703

Email address	showe@carearc.org
Organization mission	To provide personalized, affordable, and quality health services for all.
Organization Goals	CareArc's goal is to be the provider of choice for employing passionate team-oriented people, delivering inclusive health services in a warm and caring environment, and improving everyday life for a diverse population. The goal of this project is to be respectful of our neighbors by eliminating our parking footprint in the surrounding residential areas and to protect the safety of our staff and patients.
Program organization/event name	CareArc State Street Parking
Funding requested from City	40,000
Total operating or event budget	172,217.44
What percentage of your total program budget does City funding request represent?	23.23%
Provide profit/loss statement.	Profit Loss Stmt Mar2026 CAREARC.pdf East Parking Lot Line Item Budget Form $40K 23.23%.xlsx
Please, provide a detailed breakdown of how the requested funds will be allocated.	The budget document was uploaded in the Profit and loss statement section. CareArc will allocate $40,000 towards the concrete cost line item.
Is this a one-time funding request?	Yes
Number served by this program in previous year.	7319
Projected number served by this program in the upcoming year.	8000
Estimated number who will stay overnight.	0
Has your organization previously received funding from the City of Emporia?	No
Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	n/a
How does this program provide a benefit to Emporia?	CareArc proposes to develop a parking lot on an existing parcel purchased in January 2025, located off 15th Avenue and State Street, behind the Hillcrest Apartments (former St. Mary's Hospital property). The project will add 33

	dedicated parking spaces for CareArc staff. Community Benefit: Hammond Park is one of the most heavily utilized green spaces in the city which hosts family and large community events such as the Glass Blown Open and Unbound Gravel. To support community needs, the proposed parking lot will be available for public use during evenings, weekends, and special events when clinic operations are closed. Safety Impact: The primary purpose of this project is to improve staff and pedestrian safety. Currently, employees often park along or near the busy 15th Avenue corridor, which experiences high traffic volumes. Relocating staff parking to a designated off-street lot will reduce the need for staff to back out onto a highly trafficked street or walk across the street to get to their place of employment. It also lowers the risk of vehicle-pedestrian or vehicle-to-vehicle conflicts and improves the overall safety of employees arriving and departing from work. This development will significantly improve staff safety by reducing the need for employees to park along the heavily trafficked 15th Avenue corridor. By relocating staff vehicles to off-street parking, the project will also free up public spaces for patients, improving access to CareArc services and parking for residents of Highland apartments. Traffic and Parking Impact: Shifting staff vehicles from on-street parking to an off-street facility will reduce congestion along 15th Avenue and State Street, particularly during peak clinic hours. This change will improve traffic flow and sightlines while preserving curb space for short-term patient parking near CareArc facilities. The project will significantly reduce employee parking in nearby residential areas and along State Street between 15th and 18th Avenues. As a result, surrounding neighborhoods will experience less parking spillover, improved access for residents, and reduced traffic circulation caused by drivers searching for available spaces. By increasing off-street parking availability near the park, the project will help accommodate event attendance, reduce unsafe or illegal parking during high-traffic events, and ease congestion in surrounding residential streets. This shared-use approach ensures the development provides a direct public benefit in addition to meeting organizational needs. Overall Impact: The proposed parking lot represents an efficient use of land already owned by CareArc and supports multiple community goals, including improved employee and pedestrian safety, reduced traffic congestion, enhanced patient access, increased event parking capacity, and minimized neighborhood impacts. Overall, the project strengthens both CareArc's operational needs and broadens the community's access.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	CareArc serves a five-county catchment area (Chase, Greenwood, Lyon, Osage, and Woodson).
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	Fees vary by CPT codes charged to the patients and by type of visit.
What is the average cost to participate in your program?	No cost N/A

Will this funding request offset any municipal services?	No
Operating budget surplus	2025 Operating Budget Surplus notes.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Newman Regional Health, Stormont Vail, Crosswinds, United Way of the Flint Hills, Local Police Department, Sheriffs Department, USD 253, 251,252, Eckan, East Central Public Health Coalition, Healthier Lyon County, ESU School of Nursing, Flint Hills Technical College
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	A strong healthcare infrastructure contributes to the city's overall livability score, providing access to healthcare for some of our most vulnerable, the underinsured and uninsured. It protects visitors through vaccinations, communicable disease prevention, and health education. This protects residents, visitors, and event attendees. A healthy community is essential for safe tourism and repeat visitation. In addition, CareArc supports tourism by ensuring accessible healthcare for visitors and collaborates with our community partners by preparing and participating in emergency prepardness exercises.
Is your parent company for profit?	No
Is your company owned locally?	Yes
Do you own a local physical retail building?	Yes
Do you pay local property taxes?	No
Do you collect sales tax?	Yes
How many local full-time equivalent employees (FTE) do you have?	90
If the event makes a profit, how is the profit utilized?	This is not an event, non-applicable.
Upload profit/loss statement.	Profit Loss Stmt Mar2026 CAREARC.pdf
If there is a loss, how to you cover it?	n/a
Did you receive City services at your last event?	No
Charitable Local Community Contributions	EHS Class of 2026 After Party Prom: $100.00; NHHS Booster Club After Prom Party $50.00; Cinco De Mayo $100.00; EHS Dance Sponsorship $200.00; Unbound Cycling Jerseys $266.50; EHS Dance Team Booster $50.00; Emporia

	High $295.00; Unbound Cycling Jerseys $177.674;2025 Valley Centr VB $295.00; Beacon of Hope $100.00; Flint Hills Senior Life Fair $107.00; Southwick House $200.00; Dia de los Muertos $75.00; Main Street Block Party $25.00; Northern Heights High School $385.00; Hartford Jr Sr High $385.00; Emporia High School $295.00; EHS Class of 2027 After Prom $100.00; EHS Theater $250.00; NHHS After Prom $100.00; NRH Denim & Diamonds $300.00; Cinco De Mayo $75.00; Chamber of Commerce Annual Meeting $600.00 .04% of the total CareArc budget
Describe your marketing strategy to maximize attendance at event.	This does not apply to the project we are proposing.
What area organizations do you help?	Beacon of Hope, Emporia High School booster clubs and activities, Northern Heights High School, Emporia Main Street, Unbound Gravel Race, Flint Hills Sr. Life Fair, Southwick House, Hartford JR/SR High, Newman Regional Health, Chamber of Commerce

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	CareArc will maintain all parking lot maintenance (snow removal, lighting, etc.). This project request is a one-time cost.
Upload IRS Form 990	990 2024.pdf
Upload most recent audit or financial review	CareArc Audit 2024.pdf
Upload organization or event detailed budget	East Parking Lot Line Item Budget Form $40K 23.23%.xlsx
Upload letter demonstrating 501(c)3 status	IRS Determination Letter 501(c)(3) - CareArc.pdf
Upload statement to indicate match	East Parking Lot Line Item Budget Form $40K 23.23%.xlsx
Upload board membership list	Board Roster FY2026.docx
Upload organizational chart	040826 - CareArc Org Chart Final.drawio.pdf
Upload anti-discrimination policy	11.101.003 Equal Employment Opportunity.pdf
Upload organization by-laws	2019-1-22 Board of DIrectors Bylaws Signed.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

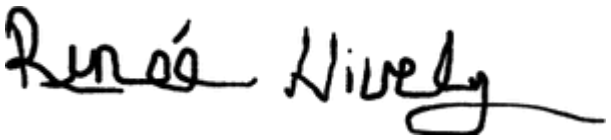
We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



CareArc, Inc.

Financial Statements, Schedule of Expenditures of Federal Awards, Internal Control and Compliance (With Supplementary Information) and Independent Auditor's Report

December 31, 2024 and 2023

CohnReznick

CareArc, Inc.

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Independent Auditor's Report

To the Board of Directors
CareArc, Inc.

Report on the Audit of the Financial statements

Opinion

We have audited the financial statements of CareArc, Inc. which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CareArc, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CareArc, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CareArc, Inc.'s ability to continue as a going concern for within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CareArc, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CareArc, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the 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. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration CareArc, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CareArc, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CareArc, Inc.'s internal control over financial reporting and compliance.

CohnReznick LLP

Hartford, Connecticut
June 26, 2025

CareArc, Inc.

Statements of Financial Position
December 31, 2024 and 2023

Assets

	2024	2023
Current assets		
Cash	$ 2,901,114	$ 4,911,452
Investments	3,026,819	-
Patient services receivable, net	285,961	386,464
Pharmacy receivables	101,915	127,080
Grants receivable	69,219	91,405
Supplies and pharmacy inventory	97,465	147,004
Prepaid expenses and other current assets	115,091	125,957
Total current assets	6,597,584	5,789,362
Property and equipment, net		
Land	95,338	144,169
Buildings	1,001,110	1,301,075
Building improvements	3,508,618	3,929,872
Equipment	1,567,723	1,720,064
Construction in progress	70,589	4,365
	6,243,378	7,099,545
Less accumulated depreciation and amortization	2,926,529	3,290,633
	3,316,849	3,808,912
Other assets		
Investments	1,011,219	-
Right-of-use asset - finance leases	39,287	63,505
	1,050,506	63,505
Total assets	$ 10,964,939	$ 9,661,779

CareArc, Inc.

Statements of Financial Position
December 31, 2024 and 2023

Liabilities and Net Assets

	2024	2023
Current liabilities		
Accounts payable and accrued expenses	$ 192,480	$ 213,227
Accrued compensation	458,960	440,713
Refundable advances	34,864	47,563
Current portion of finance lease liabilities	24,945	24,218
Total current liabilities	711,249	725,721
Finance lease liabilities, net of current portion	14,895	39,840
Total liabilities	726,144	765,561
Commitments and contingencies		
Net assets		
Without donor restrictions	10,238,795	8,800,041
With donor restrictions	-	96,177
Total net assets	10,238,795	8,896,218
Total liabilities and net assets	$ 10,964,939	$ 9,661,779

See Notes to Financial Statements.

CareArc, Inc.

Statements of Activities and Changes in Net Assets
Years Ended December 31, 2024 and 2023

	2024	2023
Changes in net assets without donor restrictions		
Support and revenue		
Patient services revenue (net of contractual allowances and discounts)	$ 4,372,845	$ 4,309,472
Pharmacy revenue	648,405	708,799
Services fees and contract income	727,720	731,698
Grant revenue	4,558,617	4,240,188
Contributions	129,446	1,605
Contributed nonfinancial assets	133,373	103,531
Interest income	149,995	73,453
Gain on disposal of property and equipment	137,153	-
Other	3,801	12,322
Net assets released from restriction	96,177	319,758
Total support and revenue	10,957,532	10,500,826
Expenses		
Program services	7,548,015	7,714,203
General and administrative	2,271,504	2,405,606
Total expenses	9,819,519	10,119,809
Other income		
Grants for capital expenditures	300,741	1,594,223
Total other income	300,741	1,594,223
Change in net assets without donor restrictions before nonoperating activity	1,438,754	1,975,240
Nonoperating activity		
Contribution revenue for the acquisition of property and equipment	-	290,207
Net assets released from restriction used for purchase of property and equipment	-	294,383
Total nonoperating activity	-	584,590
Change in net assets without donor restrictions	1,438,754	2,559,830
Changes in net assets with donor restrictions		
Contributions	-	777
Net assets released from restriction	(96,177)	(614,141)
Change in net assets with donor restrictions	(96,177)	(613,364)
Change in net assets	1,342,577	1,946,466
Net assets, beginning	8,896,218	6,949,752
Net assets, end	$ 10,238,795	$ 8,896,218

See Notes to Financial Statements.

CareArc, Inc.

Statement of Functional Expenses
Year Ended December 31, 2024

	Program services											
	Dental	Medical	Womens Health	Community Health	WIC	Behavioral Health	Child Care License	Environmental Health	PHEP	Total	General and administrative	Total
Salaries & Wages	$ 1,525,590	$ 1,416,937	$ 116,293	$ 325,632	$ 201,119	$ 124,595	$ 110,745	$ 134,475	$ 65,589	$ 4,020,975	$ 1,045,403	$ 5,066,378
Employee benefits & payroll taxes	503,985	542,149	50,274	129,434	86,648	61,584	30,601	55,966	31,097	1,491,738	413,562	1,905,300
Purchased Services & Professional Fees	148,355	170,976	18,248	6,045	2,814	251,271	1,271	1,025	635	600,640	129,627	730,267
Supplies and Other	297,666	586,647	16,665	245,505	10,625	32,274	8,739	8,735	2,904	1,209,760	492,851	1,702,611
Depreciation & Amortization	144,491	53,168	647	2,356	4,758	5,179	1,325	10,838	994	223,756	189,638	413,394
Interest	147	265	42	42	258	135	86	107	64	1,146	423	1,569
Total functional expenses	$ 2,620,234	$ 2,770,142	$ 202,169	$ 709,014	$ 306,222	$ 475,038	$ 152,767	$ 211,146	$ 101,283	$ 7,548,015	$ 2,271,504	$ 9,819,519

See Notes to Financial Statements.

CareArc, Inc.

Statement of Functional Expenses
Year Ended December 31, 2023

	Program services										
	WIC	Behavioral health	Child care license	Dental	Medical	Women's health	Environmental health	PHEP	Total	General and administrative	Total
Salaries and wages	$ 185,506	$ 190,029	$ 91,913	$ 1,225,967	$ 2,212,021	$ 10,019	$ 130,277	$ 60,089	$ 4,105,821	$ 989,092	$ 5,094,913
Employee benefits	73,835	82,396	27,103	378,818	805,406	4,946	49,768	15,259	1,437,531	371,586	1,809,117
Purchased services and fees	455	173,664	224	144,569	257,183	437	483	65	577,080	166,518	743,598
Supplies and other	6,024	36,996	8,943	296,272	1,047,496	2,638	7,404	2,342	1,408,115	646,193	2,054,308
Depreciation and amortization	4,904	5,118	1,286	118,576	42,177	-	10,790	965	183,816	211,152	394,968
Interest	373	196	124	282	616	-	156	93	1,840	21,065	22,905
Total functional expenses	$ 271,097	$ 488,399	$ 129,593	$ 2,164,484	$ 4,364,899	$ 18,040	$ 198,878	$ 78,813	$ 7,714,203	$ 2,405,606	$ 10,119,809

See Notes to Financial Statements.

CareArc, Inc.

Statements of Cash Flows
Years Ended December 31, 2024 and 2023

	2024	2023
Cash flows from operating activities		
Change in net assets	$ 1,342,577	$ 1,946,466
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	413,394	371,455
Right-of-use asset amortization - finance leases	24,218	23,513
Grant revenue for acquisitions of property and equipment	(300,741)	(1,594,223)
Contributions of or for acquisitions of property and equipment	-	(290,207)
Gain on disposal of property and equipment	(137,153)	-
Changes in operating assets and liabilities		
Patient services receivable, net	100,503	(20,081)
Pharmacy receivable	25,165	(25,965)
Grants receivable	22,186	148,418
Supplies and pharmacy inventory	49,539	49,028
Prepaid expenses and other current assets	10,866	297,927
Accounts payable and accrued expenses	(20,747)	(101,704)
Accrued compensation	18,247	39,907
Refundable advances	(12,699)	(31,577)
Net cash provided by operating activities	1,535,355	812,957
Cash flows from investing activities		
Purchases of property and equipment	(390,178)	(1,892,587)
Purchases of investments	(4,038,038)	-
Proceeds from sale of property and equipment	606,000	-
Net cash used in investing activities	(3,822,216)	(1,892,587)
Cash flows from financing activities		
Proceeds from grants for acquisiton of property and equipment	300,741	1,594,223
Proceeds from contributions for acquisition of property and equipment	-	290,207
Principal payments on finance lease liabilities	(24,218)	(23,513)
Principal payments on long-term debt	-	(540,123)
Net cash provided by financing activities	276,523	1,320,794
Net (decrease) increase in cash	(2,010,338)	241,164
Cash, beginning	4,911,452	4,670,288
Cash, end	$ 2,901,114	$ 4,911,452
Supplemental disclosure of cash flow data		
Interest paid	$ 1,569	$ 22,905

See Notes to Financial Statements.

Note 1 - Organization and summary of significant accounting policies

Nature of operations

CareArc, Inc. (the "Organization") primarily earns revenues by providing medical, dental, and behavioral health services for the low-income, uninsured, and underinsured people of a four-county area in East Central Kansas. The four counties served by the Organization include Lyon, Chase, Greenwood, and Osage counties. The Organization also provides services contracted by Lyon County which are partially funded with tax appropriations.

The U.S. Department of Health and Human Services ("DHHS") provides substantial support to the Organization. The Organization is obligated under the terms of the DHHS grants to comply with specified conditions and program requirements set forth by the grantor.

Basis of presentation

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Organization reports information regarding their financial position and activities according to the following net asset categories:

Net assets without donor restrictions

Net assets without donor restrictions represent available resources other than donor-restricted contributions. Included in net assets without donor restrictions are funds that may be earmarked for specific purposes.

Net assets with donor restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Performance indicator

The statements of activities and changes in net assets includes the change in net assets without donor restrictions before nonoperating activity as the performance indicator. Changes in net assets without donor restrictions, which are excluded from the performance indicator, include net assets released from restriction used for purchase of property and equipment, grant revenue for the acquisition of property and equipment and contribution revenue for the acquisition of property and equipment.

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents

The Organization considers all highly-liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investments

Investments in certificates of deposit are reported in the statements of financial position at amortized cost.

Concentrations of credit risk
The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and patient services receivables.

The Organization maintains cash in bank accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk for cash. As of December 31, 2024, there was approximately $2,690,000 of cash in excess of the federally insured limits.

Supplies and pharmacy inventory
Inventories are stated at the lower of cost or market with cost determined using the first-in, first-out method.

Property and equipment
Property and equipment acquisitions over $1,000 are stated at cost less accumulated depreciation. Depreciation is charged to expense on the straight-line basis over the estimated useful life of each asset. Assets under finance lease obligations and leasehold improvements are amortized over the shorter of the lease term or respective estimated useful lives.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Buildings and building improvements	2 - 25 years
Equipment	2 - 20 years

Construction in progress is recorded at cost. The Organization capitalizes construction, insurance and other costs during the period of construction. Depreciation and amortization are recorded when construction is substantially complete and the assets are placed in service.

Certain property and equipment have been purchased with grant funds received from DHHS. Such items or a portion thereof may be reclaimed by the federal government if not used to further the grant's objectives.

Expenditures for repairs and maintenance are charged to expense as incurred. For assets sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the statements of activities and changes in net assets.

Donations of property and equipment are reported at fair value as an increase in net assets without donor restriction unless use of the assets is restricted by the donor. Monetary gifts that must be used to acquire property and equipment are reported as restricted support. The expiration of such restrictions is reported as an increase in net assets without donor restrictions when the donated asset is placed in service.

Impairment of long-lived assets
The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In performing a review for impairment, the Organization compares the carrying value of the assets with their estimated future undiscounted cash flows. If it is determined that impairment has occurred, the loss would be recognized during the period. The impairment loss is calculated as the difference between the assets' carrying values and the present value of estimated net cash flows or comparable market values giving

consideration to recent operating performance and pricing trends. The Organization does not believe that any material impairment currently exists related to its long-lived assets.

Revenue recognition

Net patient service revenue and receivables

Patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills the patients and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Organization believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving services in the centers. The Organization measures the performance obligation from the commencement of an encounter to the point when it is no longer required to provide services to that patient, which is generally at the time of completion of the encounter.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 606-10-50-14a and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The Organization's performance obligations consist primarily of outpatient services that occur within one day of a patient's visit; thus, there were no unsatisfied or partially unsatisfied performance obligations at the end of the reporting period.

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization's policy, and implicit price concessions provided to uninsured patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Organization determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

Medicare - Services are paid in accordance with provisions of Medicare's prospective payment system ("PPS") for Federally Qualified Health Centers ("FQHCs"). Medicare payments, including patient co-insurance, are paid on the lesser of the Organization's actual charge or the applicable PPS rate. Services not covered under the FQHC PPS rate are paid based on established fee schedules.

Medicaid - Reimbursements for Medicaid services are generally paid at prospectively determined rates per visit or per covered member.

Other - Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per visit, discounts from established charges, and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various healthcare organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization. In addition, the contracts the Organization has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in the transaction price were not significant for the years ended December 31, 2024 and 2023.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Organization also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Organization estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. For the years ended December 31, 2024 and 2023, there was no additional revenue recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments for performance obligations satisfied in prior years.

Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as provision for uncollectible accounts.

Consistent with the Organization's mission, care is provided to patients regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent

the difference between amounts billed to patients and the amounts the Organization expects to collect based on its collection history with those patients.

The Organization is open to all patients, regardless of their ability to pay. In the ordinary course of business, the Organization renders services to patients who are financially unable to pay for healthcare. The Organization provides care to these patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than the established rates. Charity care services are computed using a sliding fee scale based on patient income and family size.

The Organization maintains records to identify and monitor the level of sliding fee discount it provides. For uninsured self-pay patients that do not qualify for charity care, the Organization recognizes revenue on the basis of its standard rates for services provided or on the basis of discounted rates, if negotiated or provided by policy. On the basis of historical experience, a significant portion of the Organization's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Organization records an explicit concession to uninsured patients in the period the services are provided based on historical experience.

Community benefit represents the cost of services for Medicaid, Medicare and other public patients for which the Organization is not reimbursed.

Based on the cost of patient services, charity care approximated $900,000 and $1,200,000 and community benefit approximated $1,500,000 and $1,280,000 for the years ended December 31, 2024 and 2023, respectively.

Such amounts determined to qualify as charity care are not reported as revenue.

The Organization has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: payors, geography, service lines, method of reimbursement, and timing of when revenue is recognized.

The Organization has elected the practical expedient allowed under FASB ASC 606-10-32-18 and does not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financing component due to the Organization's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will be one year or less.

The Organization has applied the practical expedient provided by FASB ASC 340-40-25-4 and all incremental customer contract acquisition costs are expensed as they are incurred, as the amortization period of the asset that the Organization otherwise would have recognized is one year or less in duration.

The beginning and ending patient services receivable balances were as follows as of December 31, 2024 and 2023:

	2024	2023	2022
Patient services receivable, net	$ 285,961	$ 386,464	$ 366,383

Pharmacy revenue and receivable
The Organization participates in Section 340B of the Public Health Service Act (PHS Act), Limitation on Prices of Drugs Purchased by Covered Entities. Participation in this program allows the Organization to purchase pharmaceuticals at discounted rates for prescriptions to eligible patients.

Pharmacy revenue is generated through the 340B program that the Organization operates through its agreements with contracted pharmacies. Under this program, the Organization uses the contracted pharmacies as its agents for the purpose of operating and managing the pharmacies and providing pharmacy services.

Because all of its performance obligations relate to pharmacy sales contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 606-10-50-14a and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The Organization's performance obligations in relation to pharmacy revenue consist primarily of pharmacy sales that occur at the point in time the patient purchases the prescription; thus, there were no unsatisfied or partially unsatisfied performance obligations at the end of the reporting period. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to the Organization's pharmacy revenue patients and customers and the Organization does not believe it is required to provide additional goods or services related to that sale.

The Organization determines the transaction price based on standard charges for prescriptions provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization's policy and implicit price concessions provided to the uninsured patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Organization determines its estimate of implicit price concessions based on historical collection experience with this class of patients.

The beginning and ending pharmacy receivable balances were as follows as of December 31, 2024 and 2023:

	2024	2023	2022
Pharmacy receivables	$ 101,915	$ 127,080	$ 101,115

Grants and contracts

Revenue from grants and contracts with resource providers such as the government and its agencies, other organizations and private foundations are accounted for either as exchange transactions or as contributions. When the resource provider receives commensurate value in return for the resources transferred to the Organization, the revenue from the grant or contract is accounted for as an exchange transaction. For purposes of determining whether a transfer of asset is a contribution or an exchange, the Organization deems that the resource provider is not synonymous with the general public, i.e., indirect benefit received by the public as a result of the assets transferred is not deemed equivalent to commensurate value received by the resource provider. Moreover, the execution of a resource provider's mission or the positive sentiment from acting as a donor is not deemed to constitute commensurate value received by a resource provider. Revenue from grants and contracts that are accounted for as exchange transactions is recognized when performance obligations have been satisfied. Grants and contracts awarded for the acquisition of long-lived assets are reported as nonoperating revenue, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as deferred revenue.

Grants and contract transactions where the resource provider does not receive commensurate value are accounted for as a contribution.

At December 31, 2024, the Organization has received conditional grants and contracts from governmental entities in the aggregate amount of approximately $21,000 that have not been recorded in the accompanying statements of financial position as they have not yet been earned. These grants and contracts require the Organization to provide certain services during specified periods. If such services are not provided, the governmental entities are not obligated to expend the funds allotted under the grants and contracts.

Contributions

Transactions where the resource provider often receives value indirectly by providing a societal benefit, although the societal benefit is not considered to be of commensurate value, are deemed to be contributions. Contributions are classified as either conditional or unconditional. A conditional contribution is a transaction where the Organization has to overcome a barrier or hurdle to be entitled to the resource and the resource provider is released from the obligation to fund or has the right of return of any advanced funding if the Organization fails to overcome the barrier. The Organization recognizes the contribution revenue upon overcoming the barrier or hurdle. Any funding received prior to overcoming the barrier is recognized as a refundable advance.

Unconditional contributions are recognized as revenue and receivable when the commitment to contribute is received.

Unconditional contributions are recorded as either with donor restriction or without donor restriction. Contributions are recognized as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. Contributions received with no donor stipulations are recorded as contributions without donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and are reported in the statements of activities and changes in net assets as net assets released from restriction. Donor-restricted contributions whose conditions and restrictions expire during the same fiscal year are recognized as contributions without donor restrictions.

Services fees and contract revenue

The Organization has an agreement with the Board of Health for Lyon County, Kansas to provide environmental and community health services to the residents of the town. Under the agreement, the Organization receives monthly revenue based on the time and specific services provided to the town's residents.

The revenue is recognized as the Organization satisfies performance obligations under the agreement. Revenue is reported at the estimated transaction price or amount that reflects the consideration for which the Organization expects to be exchanged for these services. The Organization determines the transaction price based on standard charges for services provided based on the agreement.

Functional expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The Organization allocates salaries and wages, certain employee benefits, supplies and other and interest based on actual expenses incurred. Weighted average based on time and effort is used for certain employee benefits and purchased services and fees.

Income taxes
The Organization is incorporated as a not-for-profit entity and is exempt from federal income tax under the provisions of the Internal Revenue Code Section 501(c)(3), except for taxes on unrelated business income.

Management has analyzed the tax positions taken by the Organization and has concluded that, as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization's federal and state information returns prior to fiscal year 2021 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

The Organization will recognize interest and penalties associated with uncertain tax positions as part of the income tax provision and includes accrued interest and penalties with the related tax liability in the statements of financial position.

Interest earned on federal funds
Interest earned on federal funds is recorded as a payable to United States Public Health Service ("PHS") in compliance with the regulations of the United States Office of Management and Budget.

Reclassifications
Certain prior year information was reclassified to conform with the current year presentation.

Subsequent events
The Organization has evaluated events and transactions through June 26, 2025, which is the date the financial statements were available to be issued.

Note 2 - Liquidity

The Organization regularly monitors liquidity required to meet its annual operating needs and other contractual commitments while also striving to maximize the return on investment of its funds not required for annual operations. As of December 31, 2024 and 2023, the Organization has financial assets available to meet annual operating needs for fiscal years 2025 and 2024 as follows:

	2024	2023
Total financial assets		
Cash and cash equivalents	$ 2,901,114	$ 4,911,452
Investments	3,026,819	-
Patient services receivable, net	285,961	386,464
Pharmacy receivables	101,915	127,080
Grants receivable	69,219	91,405
Total financial assets	6,385,028	5,516,401
Less amounts not available to be used within one year		
Net assets with donor restrictions	-	96,177
Financial assets available to meet general expenditures within one year	$ 6,385,028	$ 5,420,224

These financial assets are not subject to any donor or contractual restrictions.

As part of the Organization's liquidity management, the Organization keeps its financial assets available as its general expenditures, liabilities, and other obligations come due.

Note 3 - Net patient services revenue and net patient receivables

The composition of patient services revenue by primary payor for the years ended December 31, 2024 and 2023 is as follows:

	2024	2023
Medicaid	$ 2,282,298	$ 2,326,028
Medicare	312,377	323,688
Third-party payors and other	1,123,691	919,476
Patients	654,479	740,280
Total	$ 4,372,845	$ 4,309,472

Revenue from patient's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Patient services receivable consist of amounts due from governmental programs, commercial insurance companies, other group insurance programs, and private pay patients. Net patient services receivable consists of the following at December 31, 2024 and 2023:

	2024	2023
Medicaid	$ 20,510	$ 27,299
Medicare	17,540	44,384
Third-party payors and other	156,303	158,180
Patients	91,608	156,601
Total	$ 285,961	$ 386,464

The Organization's concentration of credit risk relating to patient services receivable primarily relates to uninsured patient accounts and patient accounts for which the primary insurance payor has paid, but patient responsibility amounts remain outstanding.

Note 4 - Grant receivables

Grant receivables are evidenced by contracts with a variety of federal and state government agencies and, based on historical experience, management believes these receivables represent negligible credit risk. Accordingly, management has not established an allowance for doubtful accounts. Grant receivables consisted of the following at December 31, 2024 and 2023:

	2024	2023
Federal	$ 13,014	$ 1,058
State	56,205	90,347
	$ 69,219	$ 91,405

The Organization receives a significant amount of grants from DHHS. As with all government funding, these grants are subject to reduction or termination in future years. For the years ended December 31, 2024 and 2023, grants from DHHS (including both direct awards and awards passed through other organizations) represented 80% and 91% of grant revenue, respectively.

Note 5 - Contributed nonfinancial assets

For the years ended December 31, 2024 and 2023, contributed nonfinancial assets recognized within the statements of activities and changes in net assets included:

	2024			
	Revenue recognized	Utilization in programs/activities	Donor restrictions	Valuation techniques and inputs
Donated vaccines	$ 133,373	Program	None	Fair market value of the vaccines at the time of donation, per the funding source

	2023			
	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
Donated vaccines	$ 103,531	Program	None	Fair market value of the vaccines at the time of donation, per the funding source

Note 6 - Multiemployer pension plan

The Organization contributes to the Kansas Public Employees Retirement System ("KPERS"), a cost-sharing, multiemployer, defined benefit pension plan administered by the State of Kansas. The risks of participating in multiemployer plans are different from single-employer plans in the following aspects:

1. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.

2. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.

3. If the Organization chooses to stop participating in some of its multiemployer plans, the Organization may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits to plan members and their beneficiaries. The authority to establish and amend requirements of plan members and the Organization is set forth in state law and is vested in the plan's Board of Trustees.

The KPERS member-employee contribution rate for 2024 and 2023 was set at 6% of covered salary. The employer contribution rate is determined annually based on the results of an annual actuarial evaluation and the Organization is required to contribute at the actuarially determined rate. The rate was 9.26% and 8.43%, respectively, for annual covered payroll for 2024 and 2023.

The Organization's contributions to the plan for the years ended December 31, 2024 and 2023 were $463,901 and $426,229, respectively, which equaled the required contributions for the year. Contributions from the Organization did not exceed 6% of total KPERS plan contributions in 2024 and 2023.

The Employee Identification Number (EIN) for KPERS is 48-0944170 and its comprehensive annual financial report is publicly available. The funded ratio was 74% and 73%, respectively, for the KPERS plan years ended June 30, 2024 and 2023.

Note 7 - Finance leases

The Organization leases equipment used in its healthcare and administrative operations. All contracts that implicitly or explicitly involve property and equipment are evaluated to determine whether they are or contain a lease.

At lease commencement, the Organization recognizes a lease liability, which is measured at the present value of future lease payments, and a corresponding right-of-use asset equal to the lease liability, adjusted for prepaid lease costs, initial direct costs and lease incentives. The Organization has elected and applies the practical expedient available to lessees to combine nonlease components with their related lease components and account for them as a single combined lease component for all its leases. The Organization remeasures lease liabilities and related right-of-use assets whenever there is a change to the lease term and/or there is a change in the amount of future lease payments, but only when such modification does not qualify to be accounted for as a separate contract.

The Organization determines an appropriate discount rate to apply when determining the present value of the remaining lease payments for purposes of measuring or remeasuring lease liabilities. As the rate implicit in the lease is generally not readily determinable, the Organization estimates the risk-free rate as the discount rate. The Organization's risk-free rate, which is determined at either lease commencement or when a lease liability is remeasured, is the rate on U.S. government securities over a period commensurate with the lease term.

For accounting purposes, the Organization's leases commence on the earlier of (i) the date upon which the Organization obtains control of the underlying assets and (ii) the contractual effective date of a lease. Lease commencement for most the Organization's leases coincides with the contractual effective date of a lease. The Organization's leases generally have minimum base terms with renewal options or fixed terms with early termination options. Such renewal and early termination options are exercisable at the option of the Organization and, when exercised, usually provide for rental payments during the extension period at then current market rates or at pre-determined rental amounts. Unless the Organization determines that it is reasonably certain that the term of the lease will be extended, such as through the exercise of a renewal option or nonexercise of an early termination option, the term of the lease begins at the lease commencement and spans for the duration of the minimum noncancellable contractual term. When the exercise of the renewal option or nonexercise of an early termination option

is reasonably certain, the lease term is measured as ending at the end of the renewal period or on the date an early termination may be exercised.

The Organization includes variable rental payments based on a rate or an index such as the Consumer Price Index ("CPI") in its measurement of lease payments based on the rate or index in effect at lease commencement. Other types of variable lease payments are expensed as incurred.

Leases involving equipment
Equipment leases have lease terms that generally range from less than one year to five years and generally do not have renewal options. Rental payments on these leases typically provide for fixed payments that increase over the lease term at predetermined amounts, are included in the measurement of lease payments, and are therefore included in the measurement of lease liabilities.

Financial information
The following provides information about the Organization's right-of-use assets and lease liabilities for its finance leases as of December 31, 2024 and 2023:

	Statement of financial position classification	2024	2023
Right-of-use asset			
Finance lease	Other assets	$ 39,287	$ 63,505
Lease liabilities			
Current			
Finance lease	Current liabilities	$ 24,945	$ 24,218
Noncurrent			
Finance lease	Long-term liabilities	14,895	39,840
Total lease liabilities		$ 39,840	$ 64,058

The components of the Organization's lease cost for the years ended December 31, 2024 and 2023 are as follows:

	Statement of functional expense classification	2024	2023
Finance lease cost, net			
Amortization expense	Depreciation and amortization	$ 24,218	$ 23,513
Total lease cost, net		$ 24,218	$ 23,513

Supplemental cash flow information related to the Organization's leases for the years ended December 31, 2024 and 2023 is as follows:

	2024	2023
Cash paid for amounts included in the measurement	$ 25,787	$ 25,787

The weighted average remaining term and weighted average discount rate for the Organization's leases are as follows as of December 31, 2024 and 2023:

	2024	2023
Weighted average remaining term (in years)	1.60 years	2.60 years
Weighted average discount rate (1)	0.81%	0.81%

(1) The Organization has elected to use a risk-free rate as the discount rate for its leases. The Organization uses rates on the U.S. Government securities for periods comparable with lease terms as risk-free rates.

The annual maturity analysis of the Organization's lease liabilities as of December 31, 2024 is as follows:

2025	$ 25,787
2026	14,327
Total lease payments	40,114
Less total interest payments	274
Present value of lease liabilities	39,840
Less current portion of lease liabilities	24,945
Noncurrent portion of lease liabilities	$ 14,895

Rental payment on these leases typically provides for fixed minimum payments that increase over the lease term at predetermined amounts. Certain leases of real estate provide for rental increases based on the CPI, which are included in the Organization's measurement of lease payments based on the rate or index in effect at lease commencement and are therefore included in the measurement of the lease liabilities.

Note 8 - Net assets

Net assets with donor restrictions consisted of the following as of December 31, 2024 and 2023:

	2024	2023
Subject to expenditure for specified purpose		
Behavioral health	$ -	$ 11,633
Medical inventory	-	41,421
Time restriction	-	43,123
	$ -	$ 96,177

Net assets are released from restriction upon satisfaction of the purpose restriction. Purpose restrictions satisfied during the years ended December 31, 2024 and 2023 were as follows:

	2024	2023
Satisfaction of purpose restrictions		
Purchase of equipment	$ 96,177	$ 294,383
Medical inventory	-	43,543
Time restriction	-	276,215
	$ 96,177	$ 614,141

Note 9 - Commitments and contingencies

The Organization has contracted with various funding agencies to perform certain healthcare services and receives Medicaid and Medicare revenue from federal, state and local governments. Reimbursements received under these contracts and payments from Medicaid and Medicare are subject to audit by federal, state and local governments and other agencies. Upon audit, if discrepancies are discovered, the Organization could be held responsible for refunding the amounts in question.

The healthcare industry is subject to voluminous and complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement laws and regulations, anti-kickback and anti-referral laws and false claims prohibitions. In recent years, government activity has increased with respect to investigations and allegations concerning possible violations of reimbursements, false claims, anti-kickback and anti-referral statutes and regulation by healthcare providers. The Organization believes that it is in material compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. Upon audit, if discrepancies are discovered, the Organization could be held responsible for refunding the amounts in question.

The Organization maintains its medical malpractice coverage under the Federal Tort Claims Act (the "FTCA"). The FTCA provides malpractice coverage to eligible PHS-supported programs and applies to the Organization and its employees while providing services within the scope of employment included under grant-related activities. The Attorney General, through the U.S. Department of Justice, has the responsibility for the defense of the individual and/or grantee for malpractice cases approved for FTCA coverage. The Organization maintains claims-made gap insurance with coverage of $1,000,000 per claim and $3,000,000 in the aggregate for claims that are not covered by FTCA.

Note 10 - Sale of building

In April 2024, the Organization reached a settlement to sell property owned at 1602 N Elm St., Eureka, KS. The property had a sales price of $600,000 and there was a gain on the sale of approx. $137,000, which is reported on the statements of activities and changes in net assets.

Supplementary Information

CareArc, Inc.

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal grantor/pass-through grantor/program or cluster title	Federal Assistance Listing Number	Pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
U.S. Department of Health and Human Services				
Health Center Program Cluster				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	Not Applicable	$ -	$ 3,066,890
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	Not Applicable	-	453,160
Total Federal Assistance Listing Number 93.224			-	3,520,050
Grants for New and Expanded Services under the Health Center Program	93.527	Not Applicable	-	33,983
COVID-19 - Grants for New and Expanded Services under the Health Center Program	93.527	Not Applicable	-	20,924
Total Federal Assistance Listing Number 93.527			-	54,907
Total Health Center Program Cluster			-	3,574,957
Passed through Kansas Department of Health and Environment				
Maternal and Child Health Services Block Grant to the States	93.994	264329T	-	41,879
Public Health Emergency Preparedness	93.069	264678B, 264678C	-	45,115
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	264678D	-	19,115
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	264ELC_COVIDEDX	-	3,930
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	Not available	-	3,123
Immunization Cooperative Agreements	93.268	264IMM_COVIDR3, 264IMM_COVIDR4S, 264IMM23PPHF	-	29,847
Immunization Cooperative Agreements *	93.268	Not available	-	133,373
Total Federal Assistance Listing Number 93.268			-	163,220
CCDF Cluster				
Child Care and Development Block Grant	93.575	2642731_ARPA, 2643450N, 2643450P	-	128,765
Total CCDF Cluster			-	128,765
Total passed through Kansas Department of Health and Environment			-	405,147
Total U.S. Department of Health and Human Services			-	3,980,104
U.S. Department of Agriculture				
Passed through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	264310U, 264736R, 264736T, 264736U	-	340,374
Total U.S. Department of Agriculture			-	340,374
Total Expenditures of Federal Awards			$ -	$ 4,320,478

* Noncash assistance

See Notes to Schedule of Expenditures of Federal Awards.

CareArc, Inc.

Notes to Schedule of Expenditures of Federal Awards
December 31, 2024

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of CareArc, Inc. (the "Organization") under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected to not use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance. Pass-through entity identifying numbers are presented where available.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
CareArc, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of CareArc, Inc., which comprise the statements of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CareArc, Inc.'s internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CareArc, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CareArc, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CareArc, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Hartford, Connecticut
June 26, 2025

Independent Auditor's Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
CareArc, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited CareArc, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of CareArc, Inc.'s major federal programs for the year ended December 31, 2024. CareArc, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CareArc, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *("Government Auditing Standards");* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CareArc, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of CareArc, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to CareArc, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CareArc, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CareArc, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CareArc, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CareArc, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of CareArc, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CohnReznick LLP

Hartford, Connecticut
June 26, 2025

CareArc, Inc.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section I - Summary of Auditor's Results

Financial statements:

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified opinion
Internal control over financial reporting:	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	____ yes __X__ none reported
Noncompliance material to financial statements noted?	____ yes __X__ no

Federal Awards:

Internal control over major federal programs:	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	____ yes __X__ none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified opinion
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	____ yes __X__ no

Identification of major federal programs

Federal Assistance Listing Number	Name of Federal Program or Cluster
	U.S. Department of Health and Human Services
	Health Center Program Cluster
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
93.224	COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
93.527	Grants for New and Expanded Services under the Health Center Program
93.527	COVID-19 - Grants for New and Expanded Services under the Health Center Program

CareArc, Inc.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Dollar threshold used to distinguish between type A and B programs $750,000

Auditee qualified as low-risk auditee? X yes ____ no

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.



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COST CATEGORY	TGT FUNDS	CAREARC FUNDS	TOTAL COST
Contractual			
Kaw Valley Engineering - Surveys & PreDesign	$ -	$ 3,750.00	$ 3,750.00
Kaw Valley Engineering- Civil Construction Administration		$ 4,250.00	$ 4,250.00
APAC - Demo/existing conditions		$ 9,603.00	$ 9,603.00
APAC - Grading and Surface Prep	$ -	$ 14,235.00	$ 14,235.00
APAC - Concrete	$ 40,000.00	$ 96,714.44	$ 136,714.44
Supplies			
Legacy Electric - Replace 3 Parking Lot Lights to LED		$ 2,065.00	$ 2,065.00
Curb Stops (15)	$ -	$ 1,600.00	$ 1,600.00
Miscellaneous/Other			
TOTAL PROJECT COST	$ 40,000.00	$ 132,217.44	$ 172,217.44
	23.23%	**76.77%**	

Income Statement - Actual to Budget
For The 3 Periods Ended 3/31/2026

CareArc, Inc (FHC)

	Period to Date	ORIGINAL PTD Budget	Variance	Var %	Year to Date	ORIGINAL YTD Budget	Variance	Var %
Revenue								
Patient Revenue	538,017.00	509,815.37	28,201.63	5.53	1,510,491.01	1,450,569.12	59,921.89	4.13
Pharmacy Revenue - Retail	2,690.13	3,000.00	-309.87	-10.33	8,731.88	9,000.00	-268.12	-2.98
Contractual Adjustments-Pt Revenue	-154,774.11	-129,127.75	-25,646.36	-19.86	-356,923.12	-376,200.13	19,277.01	5.12
340B Pharmacy Savings	56,843.82	44,552.00	12,291.82	27.59	149,595.40	122,120.00	27,475.40	22.50
Allowance Contr Adj Bad Debt PtRev	-6,626.08	3,500.00	-10,126.08	-289.32	0.00	-3,500.00	3,500.00	100.00
Service Revenue	4,823.50	2,882.00	1,941.50	67.37	9,943.00	8,646.00	1,297.00	15.00
Patient Bad Debt	-30,603.67	-26,281.00	-4,322.67	-16.45	-109,766.65	-78,920.00	-30,846.65	-39.09
Patient Bad Debt Recovery	15,859.78	16,000.00	-140.22	-0.88	51,504.65	41,806.00	9,698.65	23.20
Contractual Adj RX 340B Cash	-279.31	-55.00	-224.31	-407.84	-1,198.78	-165.00	-1,033.78	-626.53
State Grants	83,150.03	98,022.49	-14,872.46	-15.17	264,720.40	294,067.47	-29,347.07	-9.98
Federal Grants	255,574.20	255,574.00	0.20	0.00	770,617.10	766,722.00	3,895.10	0.51
Misc. Grants	0.00	700.00	-700.00	-100.00	312.00	2,100.00	-1,788.00	-85.14
Contract Income	55,175.00	55,153.00	22.00	0.04	166,028.00	165,795.00	233.00	0.14
Insurance Incentive Income	782.27	1,710.00	-927.73	-54.25	1,526.27	2,209.89	-683.62	-30.93
Misc. Income	320.00	0.00	320.00	0.00	800.00	0.00	800.00	0.00
Medical Records	286.44	260.00	26.44	10.17	674.12	780.00	-105.88	-13.57
Interest Income	18,973.36	20,500.00	-1,526.64	-7.45	59,556.57	61,500.00	-1,943.43	-3.16
Total Revenue:	840,212.36	856,205.11	-15,992.75	-1.87	2,526,611.85	2,466,530.35	60,081.50	2.44
Gross Profit:	840,212.36	856,205.11	-15,992.75	-1.87	2,526,611.85	2,466,530.35	60,081.50	2.44
Expenses								
Salary & Wages	453,912.53	470,829.47	16,916.94	3.59	1,358,845.71	1,397,454.31	38,608.60	2.76
Audit & Accounting Fees	6,540.00	0.00	-6,540.00	0.00	6,540.00	0.00	-6,540.00	0.00
Bank Charges	1,566.84	1,128.00	-438.84	-38.90	6,062.42	5,372.00	-690.42	-12.85
Merchant Fees	1,555.27	1,495.00	-60.27	-4.03	4,164.33	4,144.00	-20.33	-0.49
Building Repairs and Mntc.	1,437.57	3,448.98	2,011.41	58.32	5,528.30	10,346.94	4,818.64	46.57
Cleaning Supplies	765.45	616.00	-149.45	-24.26	2,094.83	1,221.00	-873.83	-71.57
Client Transportation	750.00	750.01	0.01	0.00	2,250.00	2,250.01	0.01	0.00
Equipment Repairs and Mntc.	0.00	410.00	410.00	100.00	603.00	1,225.00	622.00	50.78
IT Expense	1,824.57	1,943.41	118.84	6.12	8,592.48	7,834.23	-758.25	-9.68
Training-Non-Continuing Ed	1,980.00	150.00	-1,830.00	-1,220.00	1,994.00	3,370.00	1,376.00	40.83
Continuing Education	818.64	1,485.00	666.36	44.87	2,466.34	4,505.00	2,038.66	45.25
Contraceptives	0.00	1,237.00	1,237.00	100.00	0.00	2,475.00	2,475.00	100.00
Contractual Expense - G&A	32,272.56	36,527.05	4,254.49	11.65	98,171.97	109,581.15	11,409.18	10.41
Contractual Expense - Facilities	848.10	1,479.29	631.19	42.67	2,520.02	4,437.87	1,917.85	43.22
Dental Supplies	14,317.70	9,500.00	-4,817.70	-50.71	32,888.83	28,500.00	-4,388.83	-15.40
Dental Lab Expenses	7,310.48	6,580.00	-730.48	-11.10	18,742.46	19,740.00	997.54	5.05

	Period to Date	ORIGINAL PTD Budget	Variance	Var %	Year to Date	ORIGINAL YTD Budget	Variance	Var %
Depreciation Exp - Building	20,752.88	20,728.00	-24.88	-0.12	62,209.58	62,184.00	-25.58	-0.04
Depreciation Exp -Medical & Dental Equip	6,582.98	6,700.00	117.02	1.75	19,985.23	20,100.00	114.77	0.57
Depreciation Exp - Office Equipment	1,743.07	1,743.04	-0.03	0.00	5,211.60	5,211.78	0.18	0.00
Depreciation Exp - Vehicles	1,517.86	1,781.00	263.14	14.77	5,079.92	5,343.00	263.08	4.92
Depreciation Exp - IT Equipment	2,207.85	2,601.00	393.15	15.12	6,874.59	7,803.00	928.41	11.90
Dues and Subscriptions	1,101.80	1,195.00	93.20	7.80	5,479.40	4,765.01	-714.39	-14.99
Hiring Expense	378.36	106.00	-272.36	-256.94	1,226.25	934.51	-291.74	-31.22
Building Insurance	3,240.87	3,995.00	754.13	18.88	9,722.63	11,985.25	2,262.62	18.88
General Liability Insurance	2,499.72	2,244.00	-255.72	-11.40	7,434.18	6,732.00	-702.18	-10.43
Vehicle Insurance	701.06	923.10	222.04	24.05	2,103.18	2,769.30	666.12	24.05
Interest Expense	356.67	356.67	0.00	0.00	1,087.58	1,087.57	-0.01	0.00
Laboratory Services	1,981.51	1,950.00	-31.51	-1.62	6,545.20	5,850.00	-695.20	-11.88
Lawn Maintenance & Snow Removal	0.00	100.00	100.00	100.00	1,178.75	3,850.00	2,671.25	69.38
Legal Fees	375.00	500.00	125.00	25.00	1,025.00	1,500.00	475.00	31.67
Licenses and Permits	0.00	978.00	978.00	100.00	95.00	1,153.00	1,058.00	91.76
Marketing/Public Relations	3,036.45	3,804.00	767.55	20.18	16,777.30	15,696.20	-1,081.10	-6.89
Medical Disposal	0.00	300.00	300.00	100.00	0.00	400.00	400.00	100.00
Pharmacy Supplies	12.59	0.00	-12.59	0.00	1,261.88	0.00	-1,261.88	0.00
Medical Supplies	2,962.78	5,466.00	2,503.22	45.80	14,090.67	13,948.00	-142.67	-1.02
340B Expense - Drug Program	30,474.68	9,831.00	-20,643.68	-209.99	78,118.55	26,063.00	-52,055.55	-199.73
Retail Drugs	2,253.72	100.00	-2,153.72	-2,153.72	7,688.12	300.00	-7,388.12	-2,462.71
Miscellaneous Expense	18.96	17,000.00	16,981.04	99.89	30.22	27,000.00	26,969.78	99.89
Non-Capitalized Assets	0.00	525.00	525.00	100.00	137.94	1,575.00	1,437.06	91.24
Office Supplies	1,694.28	832.50	-861.78	-103.52	3,448.82	2,369.50	-1,079.32	-45.55
Operating Supplies	591.83	1,386.66	794.83	57.32	2,721.23	3,740.00	1,018.77	27.24
Postage	701.27	820.83	119.56	14.57	2,185.01	2,101.66	-83.35	-3.97
Postage Machine Rental	215.24	270.24	55.00	20.35	645.72	810.72	165.00	20.35
Radiology Services	569.18	1,300.00	730.82	56.22	1,666.38	3,900.00	2,233.62	57.27
Retention Expense	471.75	869.00	397.25	45.71	896.65	2,879.00	1,982.35	68.86
Software Annual Maintenance	7,069.12	6,975.92	-93.20	-1.34	22,169.30	20,927.76	-1,241.54	-5.93
Employer Taxes	37,578.56	36,018.48	-1,560.08	-4.33	109,933.02	106,905.29	-3,027.73	-2.83
Employer Benefit Expense	129,862.81	140,649.49	10,786.68	7.67	384,767.62	418,394.45	33,626.83	8.04
Telephone	1,091.96	1,171.00	79.04	6.75	3,275.20	3,513.00	237.80	6.77
Telephone - Mobile	340.80	340.70	-0.10	-0.03	1,022.30	1,022.10	-0.20	-0.02
Travel	1,373.16	655.00	-718.16	-109.64	4,368.94	1,367.00	-3,001.94	-219.60
Utilities	14,159.12	11,661.00	-2,498.12	-21.42	29,909.28	32,612.00	2,702.72	8.29
Vaccines	3,756.11	6,671.00	2,914.89	43.69	14,509.98	21,956.00	7,446.02	33.91
Vehicles - Gas	320.01	308.00	-12.01	-3.90	915.41	917.00	1.59	0.17

	Period to Date	ORIGINAL PTD Budget	Variance	Var %	Year to Date	ORIGINAL YTD Budget	Variance	Var %
Vehicle - Repairs & Mntc	31.20	197.00	165.80	84.16	166.50	1,526.00	1,359.50	89.09
Workshop/Meeting Expense	310.17	197.50	-112.67	-57.05	428.13	592.50	164.37	27.74
Total Expenses:	808,235.09	830,830.34	22,595.25	2.72	2,387,856.95	2,454,241.11	66,384.16	2.70
Net Income from Operations:	31,977.27	25,374.77	6,602.50	26.02	138,754.90	12,289.24	126,465.66	1,029.08
Earnings before Income Tax:	31,977.27	25,374.77	6,602.50	26.02	138,754.90	12,289.24	126,465.66	1,029.08
Net Income (Loss):	31,977.27	25,374.77	6,602.50	26.02	138,754.90	12,289.24	126,465.66	1,029.08

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Mental Health Center of East-Central Kansas dba CrossWinds Counseling and Wellness
Parent company physical location address	1519 Merchant St., Emporia, KS 66801
Organization name	CrossWinds Counseling and Wellness
Complete mailing address	1519 Merchant St. Emporia, KS 66801
Phone number	620-343-2211
Website address	crosswindsks.org
Executive Director	Amanda Cunningham
Executive Director email	acunningham@crosswindsks.org
Board chair	Lucas Markowtiz
Board Chair email	lmarkowitz@newmanrh.org
Prepared by name and title	Adam Blake, Communication and Grant Specialist

Please provide local contact information if different than above.

Local contact name and title	Lucas Moody, Development and Logistics Director

Mailing address	1519 Merchant St.
Phone number	620-988-0036
Email address	lmoody@crosswindsks.org

Supervision or financial administration

i. **Name**

Sarah Stockwell

Title

Chief Financial Officer

Responsibilities

Financial administration and supervision

Organization mission	CrossWinds Counseling and Wellness provides dynamic, culturally sensitive, high quality behavioral health care to the residents of Chase, Coffey, Greenwood, Lyon, Morris, Osage, and Wabaunsee counties.
Organization Goals	CrossWinds strives to deliver treatment in the most effective, caring, and efficient manner possible. Our goal is to reach all residents in need of behavioral health services, regardless of their ability to pay.
Program organization/event name	CrossWinds Counseling and Wellness
Amount of funding requested from City	$85,000
Total operating or event budget	$21,457,885
What percentage of your total program budget does City funding request represent?	.4%
Provide profit/loss statement.	PL vs. Budget- CrossWinds.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Substance Use Disorder (SUD) Client Group Support ($15,000)- Group-based treatment plays an important role in recovery by creating structured opportunities for peer connection, skill-building, accountability, and ongoing therapeutic support. Requested funding will help cover the materials, supplies, and program supports needed to sustain and expand these services for individuals participating in SUD treatment. Client Transportation Support ($40,000)- Transportation is one of the most significant barriers to successful engagement in SUD treatment, especially for clients with limited financial means, unstable living situations, or involvement in the criminal justice system. Requested funding will support transportation assistance for clients traveling to inpatient treatment placements, attending outpatient groups and appointments, appearing for court-related obligations connected to recovery, and

	accessing other essential services that support treatment success. Offsetting Costs Related to SUD Clients ($25,000)- CrossWinds serves individuals in need of SUD treatment who are uninsured, underinsured, or otherwise unable to fully cover the cost of care. Requested funding will help offset expenses associated with serving these clients, including evaluations, screenings, treatment supports, and other direct service costs that are often not reimbursed at sustainable levels. Targeted Marketing for SUD Programming ($5,000)- Funding will support targeted outreach and marketing efforts for CrossWinds' SUD services. These resources may include printed materials, outreach supplies, community awareness tools, and other promotional efforts aimed at ensuring that residents understand what services are available and how to access them.
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	As a nonprofit responsible for serving seven rural counties and more than 4,200 clients annually, it is necessary for CrossWinds to seek consistent sources of funding for its SUD programs. A significant portion of clients enrolled in these programs are unable to fully pay for services. CrossWinds relies on insurance payouts for reimbursement in such cases, but associated costs are often underfunded. As such, funding from the City of Emporia serves to reduce financial strain on the agency that may otherwise disrupt its broader service delivery.
Number served by this program in previous year.	Substance Abuse Services (Corner House + Dual Recovery Anonymous): 311 Total CrossWinds Clients served in Emporia/Lyon County: 2,051
Projected number served by this program in the upcoming year.	Substance Abuse Services: 325, Served in Lyon County/Emporia: 2,100
Estimated number who will stay overnight.	0
Has your organization previously received funding from the City of Emporia?	Yes
If so, list dates and amounts for past three years.	

i. **Dates and amounts of funding received by City of Emporia**

FY '26: $105,000
FY '25: $105,000
FY '24: $20,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	N/A

How does this program provide a benefit to Emporia?	CrossWinds is the main resource in Emporia for individuals struggling with addiction, substance abuse disorders, and related mental health conditions. Funding for the agency's SUD treatment programs and initiatives supports a vital behavioral health safety net that serves to reduce strain on the city's medical, law enforcement, and correctional entities. An ability to address these conditions locally is necessary for reducing cost and removing treatment barriers for hundreds of clients annually, who may otherwise go unserved.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	In addition to serving clients in the Emporia and broader Lyon County area, CrossWinds provides its services at clinics located in Chase, Coffey, Greenwood, Morris, Osage, and Wabaunsee counties.
Please provide documentation if you will receive funding from other cities, townships, counties, or other agencies.	Lyon County Allocation- CrossWinds.pdf Chase County Allocation- CrossWinds.pdf Chase County Allocation- Corner House.pdf Coffey County Allocation- CrossWinds.pdf Morris County Allocation- CrossWinds.pdf Wabaunsee County Allocation- CrossWinds.pdf
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	There is not a set fee for clients involved in CrossWinds' SUD programs. The agency provides individuals with sliding-scale fee options and accepts all major insurances. CrossWinds is committed to delivering treatment regardless of a client's ability to pay, meaning SUD services are often provided entirely free of charge.
What is the average cost to participate in your program?	N/A
Will this funding request offset any municipal services?	No
Operating budget surplus	Loss Statement- CrossWInds Counseling and Wellness.pdf
Operating budget deficit	Loss Statement- CrossWInds Counseling and Wellness.pdf

Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	-CareArc -Emporia Community Foundation -Emporia Police Department -Emporia State University -Flint Hills Technical College -Hetlinger Developmental Services -Lyon County Community Corrections -Lyon County Sheriff's Office -Newman Regional Health -SEK Works -United Way of the Flint Hills -USD 253

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

What are the metrics that will determine success of the program/event?

CrossWinds evaluates the effectiveness of SUD programs through a set of treatment outcome measures. Evaluation indicators include, but are not limited to: changes in overall client enrollment compared to the previous year; reductions in criminal justice involvement such as arrests or probation violations during and after treatment; decreases in emergency room visits or hospitalizations related to substance use crises; improvements in employment and housing stability reflected by clients obtaining or maintaining stable living situations and income; changes in co-occurring mental health symptoms identified through standardized assessment tools; client engagement in peer support and community-based recovery opportunities; reductions in substance use through self-reporting or toxicology results; and treatment retention rates including the percentage of clients who successfully complete programs or remain engaged in services over a defined period.

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS 2024- 990.pdf
Upload most recent audit or financial review	CrossWinds Counseling and Wellness- Final Report Audit 2024.pdf
Upload organization or event detailed budget	2026 Operating Budget- CrossWInds Counseling and Wellness.xlsx
Upload letter demonstrating 501(c)3 status	501(C)(3) IRS Determination Letter- CrossWinds Counseling & Wellness.pdf
Upload statement to indicate match	Matching Funds Statement- CrossWinds Counseling and Wellness.pdf

Upload board membership list	2026 Governing Board- CrossWinds Counseling and Wellness.pdf
Upload organizational chart	Org Chart- April '26.xlsx
Upload anti-discrimination policy	Anti-Discrimination Policy.pdf
Upload organization by-laws	Board ByLaws Final- CrossWinds Counseling & Wellness.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



Mental Health Center of East Central Kansas
dba CrossWinds Counseling & Wellness
Fiscal Year 2026 Annual Operating Budget

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	Subs	TOTAL
REVENUE														
Net Fee Revenue	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,936	$ 1,468,937	$ 1,468,937	$ 1,468,938		$ 17,627,238
Medicaid CCBHC	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 1,256,194	$ 15,074,327	
To balance	$ 90,273	$ 90,273	$ 90,273	$ 90,273	$ 90,273	$ 90,273	$ 90,273	$ 90,273	$ 90,273	$ 90,274	$ 90,274	$ 90,275	$ 1,083,280	
FFS-Medicare,commercial,private	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 94,125	$ 1,129,500	
Contract- SED, UA Misc Pt Rev	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 30,000	
Bad Debt Recovery	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 9,600	
Block Grant-SB6 and SB 123	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 25,044	$ 300,531	
Allowance for bad debt														
Mill Levy	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**	**70,050**		**840,600**
State Funds	**116,707**	**116,707**	**116,707**	**116,707**	**116,707**	**116,707**	**107,556**	**107,556**	**107,556**	**107,556**	**107,556**	**107,556**		**1,345,579**
NFMH Services Grant	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**	**8,070**		**96,840**
Mobile Crisis Grant	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**		**200,000**
Miscellaneous Grants	**30,196**	**30,196**	**30,196**	**30,196**	**30,196**	**14,999**	**14,999**	**14,999**	**28,080**	**28,080**	**28,080**	**28,080**		**308,301**
MHIT	15,197	15,197	15,197	15,197	15,197	-			13,081	13,081	13,081	13,081	128,309	
United Way-Match current award	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	13,308	
KDOT-match FY 26 award	583	583	583	583	583	583	583	583	583	583	583	583	7,000	
City of Emporia-match award letter	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,000	
Misc Grants	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	54,684	
Alcohol/Liquor Tax	-	-	-	**2,000**	**4,000**	-	-	-	**2,000**	**4,000**	-	**500**		**12,500**
Supported Housing Funds	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**	**3,484**		**41,807**
Residential Income	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**		**10,200**
Miscellaneous Income	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**	**45,127**		**541,520**
Genoa Rent	464	464	464	464	464	464	464	464	464	464	464	464		
Misc Income VBA, Etc	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
Insurance claims to offset vehicle repairs	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083		
To balance to current overall income average	40,579	40,579	40,579	40,579	40,579	40,579	40,579	40,579	40,579	40,579	40,579	40,579		
Community Services-School contracts	**5,400**	**5,400**	**5,400**	**5,400**	**5,400**	**5,400**	**5,400**	**5,400**	**55,400**	**5,400**	**5,400**	**5,400**		**114,800**
USD 253/Lebo Waverl	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	55,000	5,000	5,000	5,000		
Eckan	300	300	300	300	300	300	300	300	300	300	300	300		
Trainings	100	100	100	100	100	100	100	100	100	100	100	100		
Capital Campaign Income-Reviving Rural	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**	**16,667**		**200,000**
Donations/Events	**750**	**750**	**12,000**	**15,000**	**35,000**	**1,000**	**12,000**	**3,000**	**750**	**750**	**750**	**750**		**82,500**
Interest Income	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**		**36,000**
TOTAL REVENUE	**1,785,903**	**1,785,903**	**1,797,153**	**1,802,153**	**1,824,153**	**1,770,956**	**1,772,805**	**1,763,805**	**1,826,636**	**1,778,637**	**1,774,637**	**1,775,138**		**21,457,884**
EXPENSES														
Salaries-5010, 5030 and 5035	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047	$ 1,099,047		$ 13,188,563
Unemployment-5065	**395**	**395**	**395**	**395**	**395**	**395**	**395**	**395**	**395**	**395**	**395**	**395**		**4,736**
Retirement Fring5e-5070,5071	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**	**41,214**		**494,571**
FICA-5060	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**	**84,077**		**1,008,925**
Wellness Fringe-5072,5075, 5080	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**	**130,172**		**1,562,065**
5080-based on budget for max cost	129,998	129,998	129,998	129,998	129,998	129,998	129,998	129,998	129,998	129,998	129,998	129,998		
5072-took average for 10 months	174	174	174	174	174	174	174	174	174	174	174	174		
5075--took average for 10 months	-	-	-	-	-	-	-	-	-	-	-	-		
Payroll Service Fee (paycom)-5076	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**	**7,800**		**93,600**
Payroll Administration and HR Expense-5540	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**	**2,300**		**27,600**
Staff Training-169895	**18,692**	**5,432**	**5,432**	**13,742**	**9,142**	**5,942**	**8,632**	**5,432**	**5,432**	**15,342**	**5,142**	**5,142**		**103,500**
Trainings-5120	6,842	3,642	3,642	6,842	3,642	3,642	6,842	3,642	3,642	6,842	3,642	3,642	56,500	
Conferences-5125	10,350	290	290	3,400	4,000	800	290	290	290	7,000	-	-	27,000	
*Connections, Annual, Natcon, Natl Latino, Qgiv adding 6000 for Misc (SUD, Etc)														
Professional License-5140	250	250	250	2,250	250	250	250	250	250	250	250	250	5,000	
Tuition Reimbursements-5130	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	
Contract Labor-5110,5111	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**	**68,537**		**822,443**
5110-Psychiatric Services,Iris Telehealth	57,492	57,492	57,492	57,492	57,492	57,492	57,492	57,492	57,492	57,492	57,492	57,492		
5111-HIS	11,045	11,045	11,045	11,045	11,045	11,045	11,045	11,045	11,045	11,045	11,045	11,045		
Fleet Fuel-5802	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**	**6,279**		**75,348**
Fleet Interest Expense-5602	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**	**2,178**		**26,136**
Fleet Lease Expense-5800	**336**	**336**	**336**	**336**	**336**	**336**	**336**	**336**	**336**	**336**	**336**	**336**		**4,032**
Fleet Repairs, Registration and GE-5801	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**	**8,900**		**106,800**
Fleet Insurance-5803	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**		**180,000**
Travel (non fleet)	**6,720**	**5,620**	**6,225**	**6,720**	**11,025**	**10,350**	**6,825**	**5,620**	**7,325**	**10,825**	**6,225**	**5,620**		**89,104**
Mileage Reimbursements-5150 used 10 month avg and round	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000	
Lodging-5180	795	795	1,400	795	4,400	5,525	900	795	1,400	6,000	1,400	795	25,000	
Airfare-5150	1,100	-	-	1,100	1,800		1,100	-	1,100	-	-	-	6,200	
Taxis/tolls/parking/rental car-5150	150	150	150	150	150	150	150	150	150	150	150	150	1,800	
Meals-5190 used 10 month and rounded up	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400	
Perdiem-5011 used 10 month and rounded up, added 200 for	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	16,704	
General Occupancy	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**	**46,160**		**553,925**
Telephone/Internet-5250	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	132,977	
Cell Phone Reimbursements-5255	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200	
Utilities-5270	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	131,148	
Equipment Rental-5280	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial Property Insurance-5491	**14,629**	**2,926**	**2,926**	**2,926**	**16,092**	**16,092**	**16,092**	**16,092**	**16,092**	**16,092**	**16,092**	**16,092**		**152,142**
Building Rental-5290	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,000	
Land Lease -5291	500	500	500	500	500	500	500	500	500	500	500	500	6,000	
Equipment Repair and Maintenance-5300	250	250	250	250	250	250	250	250	250	250	250	250	3,000	
Building Repair and Maintenance-5310	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	138,000	
Custodial Supplies-5380	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	
Custodial Services-5381	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	
Insurance-Non Vehicle-5490	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**		**300,000**
Dues & Subscriptions-5480	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**		**43,200**

$314,833.34

Association dues/computer warehouse	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**		**54,000**
Computer Services	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**	**101,300**		**1,215,600**
Computer Hardware and Maintenance-5410	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	75,600	
Computer Software-5415	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	864,000	
Computer Operation and Maintenance-5420	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	276,000	
Audit & Legal Fees-5500	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**	**5,833**		**70,000**
Recruitment-5530	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**		**3,000**
Scholarship Program-5531	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Advertising & PR-General-5450	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**		**13,200**
Marketing Supplies-5460	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**		**3,000**
Meetings-5510, 5520	**-**	**100**	**100**	**800**	**100**	**300**	**500**	**100**	**100**	**100**	**100**	**100**		**2,400**
Office Supplies and funiture	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**		**60,000**
Postage-5260	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	
Office Supplies/Forms-5073, 5400	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	28,260	
Office Furniture and Equipment <2500-5408	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	
Printing/Mailing Expense-5470	645	645	645	645	645	645	645	645	645	645	645	645	7,740	
Miscellaneous	**10,190**	**10,190**	**10,190**	**1,390**	**17,390**	**1,390**	**1,390**	**12,390**	**1,390**	**1,390**	**1,390**	**1,390**		**70,080**
Bank Charges-5502	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200	
Interest Expense-5601	8,800	8,800	8,800	-	-	-	-	-	-	-	-	-	26,400	
Event cost (income included above)-5900	-	-	-	-	16,000	-	-	11,000	-	-	-	-		
Miscellaneous-Donation expense, Misc-5485,5600	290	290	290	290	290	290	290	290	290	290	290	290	3,480	
Therapy Supplies-5615,5350	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**		**12,000**
Program Support & Expenses-5352	**7,819**	**7,819**	**8,119**	**7,819**	**11,273**	**12,725**	**12,425**	**12,425**	**7,819**	**7,819**	**8,519**	**10,319**		**114,900**
Evergreen-5352,5353-80	800	800	800	800	800	800	800	800	800	800	800	800	9,600	
CBS/Summer group-5352-20 KAYLA SCOTT	400	400	400	400	3,855	5,006	5,006	5,006	400	400	400	400	**22,073**	
Therapy/El Centro-5352-60,80 VD	25	25	25	25	25	25	25	25	25	25	25	25	300	
Social Committee-5441 AUDREY	-	-	300	-	-	300	-	-	-	-	700	2,500	**3,800**	
Div & Inclusion-5442 Tammy	100	100	100	100	100	100	100	100	100	100	100	100	1,200	
Staff Wellness-5440 AUDREY	400	400	400	400	400	400	400	400	400	400	400	400	4,800	
Fitness Supplies/Repairs/Equipment-5443 AUDREY	50	50	50	50	50	50	50	50	50	50	50	50	**600**	
CSS/soar/act/ips-5352-30,35, 45,90 Andrea	660	660	660	660	660	660	660	660	660	660	660	660	7,920	
Crisis House														
Med Clinic-5352-50 Tami	200	200	200	200	200	200	200	200	200	200	200	200	2,400	
SUD-5352-75	900	900	900	900	900	900	900	900	900	900	900	900	10,800	
Preschool-5352-70 Jen Williams	500	500	500	500	500	500	500	500	500	500	500	500	6,000	
Emergency Fund-all programs-5360 ANDREA	300	300	300	300	300	300	300	300	300	300	300	300	3,600	
Supported Housing Funds-5365	3,484	3,484	3,484	3,484	3,484	3,484	3,484	3,484	3,484	3,484	3,484	3,484	41,807	
Passthrough Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Bad Debt Expense	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**	**8,333**		**100,000**
Depreciation	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**	**64,485**		**773,823**
Depreciation-Leased Vehicles and Equip	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**	**10,766**		**129,192**
TOTAL EXPENSES	**$ 1,801,863**	**$ 1,775,900**	**$ 1,776,805**	**$ 1,777,210**	**$ 1,808,836**	**$ 1,790,612**	**$ 1,789,677**	**$ 1,795,872**	**$ 1,781,971**	**$ 1,795,381**	**$ 1,781,281**	**$ 1,782,476**		**$ 21,457,885**
NET INCOME (LOSS)	**$ (15,960)**	**$ 10,003**	**$ 20,348**	**$ 24,943**	**$ 15,318**	**$ (19,656)**	**$ (16,872)**	**$ (32,067)**	**$ 44,665**	**$ (16,744)**	**$ (6,644)**	**$ (7,338)**		**$ (1)**



THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS D/B/A CROSSWINDS COUNSELING & WELLNESS AND THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS ENDOWMENT ASSOCIATION, INC.

COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
COMBINED FINANCIAL STATEMENTS
Year Ended December 31, 2024

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BT & Co. P.A.
Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

INDEPENDENT AUDITORS' REPORT

The Board of Directors
The Mental Health Center of East Central Kansas
d/b/a CrossWinds Counseling & Wellness and
The Mental Health Center of East Central Kansas
Endowment Association, Inc.
Emporia, Kansas

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements of The Mental Health Center of East Central Kansas d/b/a CrossWinds Counseling & Wellness (the Center) and The Mental Health Center of East Central Kansas Endowment Association, Inc. (the Endowment Association), which comprise the combined statements of financial position as of December 31, 2024, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the combined financial position of the Center and the Endowment Association as of December 31, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and the Endowment Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of the Endowment Association were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's and the Endowment Association's ability to continue as a going concern for one year after the date that the financial statements are issued or available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's and the Endowment Association's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's and Endowment Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, amount other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2025 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

BT&Co., P.A.

June 9, 2025
Topeka, Kansas

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
COMBINED STATEMENT OF FINANCIAL POSITION
December 31, 2024

ASSETS		
Current assets:		
Cash and cash equivalents	$	642,885
Accounts receivable, net		1,203,019
Pledges receivable, current		173,235
Other receivables		165,288
Prepaid expenses		277,989
Total current assets		2,462,416
Property and equipment:		
Equipment and vehicles		2,639,210
Building and improvements		8,547,390
Construction in progress, not depreciated		1,326
Less accumulated depreciation		(2,291,723)
Total property and equipment, net		8,896,203
Right of use asset - finance lease, net		236,456
Pledges receivable, long-term, net		80,167
Investments		1,074,397
Cash and cash equivalents - asset reserve		444,611
Total noncurrent assets		10,731,834
Total assets	$	13,194,250
LIABILITIES AND NET ASSETS		
Current liabilities:		
Current portion - finance lease	$	66,598
Current portion - note payable		51,698
Accounts payable		72,281
Accrued payroll		634,999
Accrued vacation		412,482
Deferred revenue		2,187
Total current liabilities		1,240,245
Non-current liabilities:		
Long-term portion - finance lease		178,998
Long-term portion - note payable		1,191,634
Total non-current liabilities		1,370,632
Total liabilities		2,610,877
Net assets:		
Without donor restrictions		6,832,192
With donor restrictions		3,751,181
Total net assets		10,583,373
Total liabilities and net assets	$	13,194,250

See accompanying notes to combined financial statements.

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
COMBINED STATEMENT OF ACTIVITIES
Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total 2023
Revenues and support:			
Patient fees, net	$ 14,127,820	$ -	$ 14,127,820
Appropriation from counties	793,500	-	793,500
State of Kansas grants	1,278,757	-	1,278,757
Other grants	826,263	-	826,263
Liquor tax receipts	6,568	-	6,568
Donations	93,224	1,645,828	1,739,052
Interest and investment income	187,856	-	187,856
Gain on sale of property and equipment	872,046	-	872,046
Miscellaneous	250,802	-	250,802
Net assets released from restrictions	325,181	(325,181)	-
Total revenues and support	18,762,017	1,320,647	20,082,664
Expenses:			
Region 1 Lyon/Chase	5,965,546	-	5,965,546
Region 2 Morris/Wabaunsee	1,202,785	-	1,202,785
Region 3 Osage	766,832	-	766,832
Region 4 Coffey/Greenwood	1,357,780	-	1,357,780
Substance use disorder	66,348	-	66,348
Medication clinic	1,471,111	-	1,471,111
Residential/group home	406,069	-	406,069
Emergency services	1,217,294	-	1,217,294
Preschool	242,991	-	242,991
El Centro	386,467	-	386,467
Administration and general	5,368,133	-	5,368,133
Fundraising	48,182	-	48,182
Total expenses	18,499,538	-	18,499,538
Change in net assets	262,479	1,320,647	1,583,126
Net assets, beginning of year	6,569,713	2,430,534	9,000,247
Net assets, end of year	$ 6,832,192	$ 3,751,181	$ 10,583,373

See accompanying notes to combined financial statements.

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2024

	Region 1 Lyon/Chase	Region 2 Morris/Wabaunsee	Region 3 Osage	Region 4 Coffey/Greenwood	Substance Use Disorder	Medication Clinic	Residential/ Group Home
Salaries	$ 3,967,242	$ 843,266	$ 560,213	$ 967,345	$ 36,773	$ 864,126	$ 284,663
Fringe benefits-payroll taxes	904,830	179,919	111,623	212,348	9,876	153,851	51,405
Unemployment	11,380	2,303	1,786	2,239	192	923	1,461
Staff training	36,711	6,644	320	2,180	554	2,266	320
Contract labor	365,261	-	-	-	-	349,236	-
Travel and subsistence	129,158	19,480	22,666	32,300	-	2,173	4,062
General occupancy expenses	178,422	69,114	21,860	60,950	380	5,921	21,686
Insurance	109,514	30,045	12,136	18,529	53	43,664	5,736
Dues and subscriptions	330	588	207	351	203	-	104
Computer services	160,684	36,999	26,739	43,281	16,621	39,945	20,172
Audit and legal fees	24,862	4,248	2,416	3,688	21	6,972	2,273
Recruitment	-	-	-	-	-	-	-
Advertising and public relations	175	25	29	275	-	-	-
Board and meeting	128	-	-	-	-	-	-
Office expense	20,548	4,082	1,839	4,139	867	1,330	1,408
Miscellaneous	8	(46)	4	1,782	-	5	1
Therapy supplies	12,924	1,237	1,320	1,854	-	-	43
Program support and expenses	43,369	4,881	3,674	6,519	808	699	10,224
Grant expense	-	-	-	-	-	-	-
Credit losses	-	-	-	-	-	-	2,511
Depreciation	-	-	-	-	-	-	-
Total expenses	$ 5,965,546	$ 1,202,785	$ 766,832	$ 1,357,780	$ 66,348	$ 1,471,111	$ 406,069

(Continued)

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(Continued)

	Emergency Services	Preschool	El Centro	Administrative and General	Fundraising	Total
Salaries	$ 826,867	$ 174,319	$ 267,744	$ 2,470,340	$ -	$ 11,262,898
Fringe benefits-payroll taxes	172,925	37,263	60,906	717,687	-	2,612,633
Unemployment	2,812	734	693	6,220	-	30,743
Staff training	10,595	6,083	1,523	73,153	-	140,349
Contract labor	131,398	-	-	-	-	845,895
Travel and subsistence	19,254	4,356	2,643	29,112	-	265,204
General occupancy expenses	18,062	4,886	28,057	137,584	-	546,922
Insurance	7,140	2,634	3,353	51,866	-	284,670
Dues and subscriptions	15	161	57	130,934	-	132,950
Computer services	18,847	6,480	13,312	498,789	-	881,869
Audit and legal fees	2,829	1,044	1,329	13,887	-	63,569
Recruitment	-	-	-	1,665	-	1,665
Advertising and public relations	-	-	-	-	48,182	48,686
Board and meeting	-	-	-	2,232	-	2,360
Office expense	602	438	833	67,991	-	104,077
Miscellaneous	-	7	2	162,076	-	163,839
Therapy supplies	954	-	5,841	-	-	24,173
Program support and expenses	4,994	4,586	174	11,431	-	91,359
Grant expense	-	-	-	57,446	-	57,446
Credit losses	-	-	-	390,461	-	392,972
Depreciation	-	-	-	545,259	-	545,259
Total expenses	$ 1,217,294	$ 242,991	$ 386,467	$ 5,368,133	$ 48,182	$ 18,499,538

See accompanying notes to combined financial statements.

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
COMBINED STATEMENT OF CASH FLOWS
Year Ended December 31, 2024

Cash flows from operating activities:		
Change in net assets	$	1,583,126
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation and amortization		545,259
Unrealized gain on investments		(113,719)
Change in discount on pledges receivable		(5,218)
Writeoff of pledges receivable		975
Gain on sale of property and equipment		(872,046)
Contributions for long-term purposes		(68,300)
Changes in assets and liabilities:		
Accounts receivable, net		876,614
Pledges receivable for other than long-term purposes		(99)
Other receivables		355,202
Prepaid expenses		(131,993)
Accounts payable		(293,194)
Accrued payroll and vacation		184,110
Deferred revenue		(42,112)
Net cash flows from operating activities		2,018,605
Cash flows from investing activities:		
Additions to property and equipment		(3,588,398)
Additions to investments		(564,202)
Proceeds from sale of property		925,000
Proceeds from investments		381,563
Net cash flows from investing activities		(2,846,037)
Cash flows from financing activities:		
Payments on capital lease liability		(56,401)
Proceeds from long-term debt		946,745
Payments on long-term debt		(1,361,929)
Collections of contributions restricted for long-term purposes		112,120
Net cash flows from financing activities		(359,465)
Net decrease in cash and cash equivalents		(1,186,897)
Cash and cash equivalents, beginning of year		2,274,393
Cash and cash equivalents, end of year	$	1,087,496
Cash and cash equivalents consisted of the following:		
Cash and cash equivalents	$	642,885
Cash and cash equivalents - asset reserve		444,611
	$	1,087,496
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid for interest	$	144,591

See accompanying notes to combined financial statements.

THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
D/B/A CROSSWINDS COUNSELING & WELLNESS
AND
THE MENTAL HEALTH CENTER OF EAST CENTRAL KANSAS
ENDOWMENT ASSOCIATION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
December 31, 2024

1 - Organization and Summary of Significant Accounting Policies

Organization

The Mental Health Center of East Central Kansas d/b/a CrossWinds Counseling & Wellness (the Center) provides community mental health services in a seven-county area of east central Kansas. Services provided include outpatient diagnosis and treatment, transitional and semi-independent living programs, alcohol and drug abuse treatment, and educational programs.

The Mental Health Center of East Central Kansas Endowment Association, Inc. (the Endowment Association) is a not-for-profit entity organized to provide funds for the benefit of the Center. The Center initially funded the Endowment Association with periodic transfers, the most recent occurring in 1984. Revenues of the Endowment Association consist of interest from investments.

Condensed Endowment Association financial statements are as follows:

Investments	$ 34,270

The Endowment Association's only revenues in 2024 were from earnings on investments.

Principles of Combination

These combined financial statements include the accounts of the Center and the Endowment Association. The Center and the Endowment Association are under common control since the board of directors of the Endowment Association is comprised of members of the Center's board of directors. They are also under common management. All significant intercompany transactions and accounts have been eliminated.

Statement of Cash Flows

Cash and cash equivalents consist of cash held in checking and money market accounts.

Pledges Receivable/Promises to Give

Pledges receivable represent legally enforceable pledges and are recorded as receivables in the year made. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their expected future cash flows using a discount rate of 3.25% for the year ended December 31, 2024 over the remaining expected life of the pledge. The Center estimated that no allowance for uncollectible pledges was necessary at December 31, 2024. This estimation is based on management's assessment of general financial conditions. Pledges are written off at the time they are deemed uncollectible.

Concentrations of Credit Risk

The Center and the Endowment Association manage deposit concentration risk by placing cash and money market accounts with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, the Center and the Endowment Association have not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and donors supportive of the Center and the Endowment Association's missions.

Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Center and the Endowment Association believe that the investment policies and guidelines are prudent for the long-term welfare of the Center and the Endowment Association. Investment securities are exposed to various risks, such as interest rate, market fluctuation and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect investments and the amounts reported in the statement of financial position.

Investments

The Center and the Endowment Association invest in pooled funds at the Emporia Community Foundation (ECF). The pooled shares at ECF are recorded at fair value, as reported by ECF, which may be based upon quoted market prices or at an estimated fair value using other valuation methods. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Accounts Receivable

Accounts receivable consists of amounts due directly from patients or from third-party payors for services rendered. Receivables due directly from patients are carried at the original charge for the service provided less amounts covered by third-party payors and less estimated amounts considered uncollectible. Management determines potentially uncollectible accounts receivable based on the Center's past collection experience, and collections received subsequent to year end, adjusted for current economic conditions and reasonable and supportable forecasts. Patient receivables are written off to credit losses when deemed uncollectible. Third-party payor receivables are carried at a net amount determined by the original charge for the service provided, less an estimate for contractual adjustments or discounts provided to third-party payors. Patient receivables were $ 1,203,019 and $ 2,079,633 as of December 31, 2024 and 2023, respectively.

Property and Equipment

Property and equipment are stated at cost. Major improvements and betterments to existing property and equipment of $ 2,500 or more are capitalized. Expenditures which do not extend the life of applicable assets are charged to expense as incurred. When property and equipment is disposed of, the asset and

related accumulated depreciation amounts are removed from the accounts, and any resulting gain or loss is included in operations. Depreciation is computed using the straight-line method over three to fifteen years for equipment and vehicles and five to thirty years for buildings and improvements.

A granting agency had a reversionary interest in property and equipment with an original cost of $ 224,872 at December 31, 2024.

Leases

The Center follows Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02 *Leases* (Topic 842) with recognition of leases on its statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. The Center includes additional disclosures of key quantitative and qualitative information for leasing arrangements as well as the distinction between finance leases and operating leases, with classification affecting the pattern of expense recognition in the statement of activities.

The Center determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to and the agreement creates enforceable rights and obligations. The Center leases vehicles with terms of 60 months. Under ASC 842, a contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Center also considers whether its service arrangements include the right to control the use of an asset.

The Center made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Center made an accounting policy election available to nonpublic companies to utilize a risk-free borrowing rate which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Compensated Absences

The Center’s policies regarding vacation and sick pay permit employees to accumulate a maximum of twenty-one days of vacation time. Policies prohibit payment for vacation time in lieu of time off. However, accumulated vacation time is payable upon employment termination. Accumulated vacation pay is accrued when benefits are earned. Sick leave may be accumulated to sixty-five days and is forfeited upon employment termination.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions: Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions: Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-restricted contributions are reported as increases in net assets with donor restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As of December 31, 2024, the Center and the Endowment Association had no net assets subject to restrictions that are perpetual in nature.

Revenue Recognition Policy

Patient Service Revenue

The Center reports patient service revenue at the amount that reflects the consideration to which the Center expects to be entitled to in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs) and others and include variable consideration for retroactive adjustments due to settlement of audits and reviews. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided, and the Center does not believe it is required to provide additional goods or services to the patient.

The Center determines the transaction price based on standard charges for goods and services provided to patients, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Center's policy, and/or implicit price concessions. The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts expected to be collected based on the Center's collection history with similar class of patients. The Center analyzes its past history and identifies trends for each of its major

payor sources of revenue. Management regularly reviews data about these major payor sources of revenue. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as credit loss expense. Credit loss expense was $ 392,972 for the year ended December 31, 2024.

The Center recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients that do not qualify for charity care, the Center recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of the Center's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Center records a significant price concession related to uninsured patients in the period the services are provided. Net patient service revenue was $ 14,127,820 and $ 9,968,398 for the years ended December 31, 2024 and 2023, respectively.

Non-Patient Service Revenue

The Center recognizes revenue from program services when the services are provided. The Center records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Significant judgements are made in determining the value of the exchange and contribution element of special events.

All services are transferred at a point in time. Payment terms for services are not deemed to include any significant financing component as payment is received at the time, or shortly after, the services are provided. Consideration paid for services is not variable.

Revenue from grants is deemed contributions rather than revenue from contracts with customers. The Center recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Center's federal and state contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Consequently, at December 31, 2024 conditional contributions approximating $ 1,067,475, for which $ 2,187 has been received in advance and shown as deferred revenue in the statement of financial position, have not been recognized in the accompanying combined financial statements.

The Center's customers consist of federal, state and local government agencies and private customers, primarily located within the state of Kansas. For government grants and contracts, future cash flows depend on the Center's ability to continue to obtain federal, state and local government contracts, and indirectly on the amount of funding available to these agencies for new and current government projects. Therefore, a portion of the Center's operations is dependent upon the level and timing of government funding. As it relates to private customers, credit risk is mitigated because payment is received before, shortly after or at the time the goods or services are provided. For those program services provided

before payment is received, continuing services will be terminated for non-payment, limiting future credit risk.

Income Taxes Matters

The Center and the Endowment Association are exempt from federal income taxes as publicly supported organizations under Section 501(c)(3) of the Internal Revenue Code and from Kansas income taxes under applicable state statutes and have not been classified as entities that are private foundations.

Functional Expense Allocation

Functional expenses have been allocated between program services and supporting services based on the following factors. Grant program expenses are specifically allocated based on the program benefited. Salary expenses are direct costs related to each service. Allocations of other compensation, employee benefits, travel and training and professional fees are based on direct salary costs. Office, occupancy and depreciation expenses are based on space utilized for each service.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2 - Availability and Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2024 are:

Financial assets:		
Cash and cash equivalents	$	642,885
Accounts receivable, net		1,203,019
Other receivables		165,288
Total financial assets and amount available for general expenditures within one year	$	2,011,192

The Center and the Endowment Association receive patient payments, grants, contributions and promises to give and consider those without restriction available to meet cash needs for general expenditures.

The Center and the Endowment Association regularly monitor liquidity to meet operating needs and other contractual commitments. The Center will access the long-term cash and cash equivalents or use loans or lines of credit to supplement cash flow as needed.

3 - Allowance for Credit Losses

Changes in the allowance for credit losses for the year ended December 31, 2024 were as follows:

Balance, beginning of year	$	1,048,742
Provisions		602,543
Write-offs, net of recoveries		(392,972)
Balance, end of year	$	1,258,313

4 - Pledges Receivable

Pledges receivable are due as follows as of December 31:

Less than one year	$	173,235
Two to five years		82,949
		256,184
Less discount on pledges receivable		(2,782)
		253,402
Less current portion		(173,235)
	$	80,167

5 - Investments

Long-term investments are held in trust at ECF in the amount of $ 1,074,397 at December 31, 2024.

6 - Fair Value Measurements

The disclosure provisions of the Fair Value Measurements and Disclosures Topic of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 820) establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 Prices or valuations that require inputs that are both significant to fair value measurement and unobservable.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2024.

Pooled Funds: The fair value is based on quoted market prices or at estimated fair value as reported by the fund manager. The fair value of the Center and the Endowment Association's position is the same as the pool value of the shares as reported by the fund manager. ECF invests in various other investments including private equity funds, fixed income and other alternative investments.

Fair values of assets measured on a recurring basis at December 31, 2024 are as follows:

		Fair Value Measurements at Reporting Date Using				
Description	Fair Value	Level 1	Level 2	Level 3	NAV	Total
Investments measured at net asset value[(a)]	$ 1,074,397	$ -	$ -	$ -	$ 1,074,397	$ 1,074,397

[(a)] In accordance with Subtopic 820-10, certain investments that are measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy.

Fair Value of Investments that Use Net Asset Value (NAV)

The following table summarizes investments measured at fair value based on the NAV per share as of December 31, 2024:

Investment	2024 Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled funds[(a)]	$ 1,074,397	None	Weekly	None

[(a)]This investment's objective is to provide a net return that equals or exceeds the sum of the endowment distribution rate (spending rate) as established by the Board of ECF annually and the long-term rate of inflation, to provide a reasonably stable, growing and predictable income stream in the form of dividends, interest, and realized gains sufficient to allow distribution of income where needed, and to realize a real total return of 7-10% based on market value.

7 - Reserve for Third-Party Payors

The Center participates in several federal and state grant programs. Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time. Management has concluded that no reserve is necessary at December 31, 2024 for disallowed costs or claims.

8 - Leases

The Center recognizes lease liabilities equal to the present value of the remaining lease payments, and a right-to-use asset equal to the lease liability, subject to certain adjustments. The Center used the implicit interest rates from the lease agreements.

Certain leases include renewal, termination or purchase options. Under ASC Topic 842, the lease term at the lease commencement date is determined based on the noncancellable period for which the Center has the right-to-use (ROU) the underlying asset, together with any periods covered by an option to extend the lease if the Center is reasonably certain to exercise that option, and periods covered by an option to extend (or not to terminate) the lease in which the exercise of the option is controlled by the lessor. The Center considered a number of factors when evaluating whether the options in its lease contracts were reasonably certain of exercise, such as length of time before option exercise, expected value of the leased asset at the end of the initial term, importance of the lease to overall operations, lessor relationship, costs to negotiate a new lease and any contractual or economic penalties.

Finance leases result in a front-loaded expense pattern. The Center's lease agreements do not contain any residual value guarantees or restrictive covenants.

The components of lease expense related to leases for the year ended December, 31, 2024 are as follows:

Lease cost:		
Finance lease costs:		
Amortization of right-of-use assets	$	59,229
Interest on lease liabilities		9,382
Total lease cost	$	68,611

As of December 31, 2024, the weighted average remaining lease term for all finance leases is 3.37. The weighted average discount rate is 7.48%.

The lease right-of-use assets and annual lease obligations at December 31, 2024 are as follows:

	Financing Leases
Lease right of use assets, net of amortization of $ 103,876	$ 236,456
Years ending December 31,	
2025	72,868
2026	70,020
2027	116,351
2028	10,685
2029	1,292
Total lease payments	271,216
Less the amount representing interest	(25,620)
Net lease liability	$ 245,596

9 - Note Payable

In October 2022, the Center entered into a multiple-advance note payable to Lyon County State Bank in the amount of $ 1,672,720. The interest rate is 5.75% with one principal payment. The loan was fully paid on January 30, 2024 and was converted into a single-advance note payable amounting to $1,480,091 with an outstanding balance of $1,243,332 at December 31, 2024. The interest rate is 8.75% per annum. The principal and interest payments of $ 13,204 are due on the first day of each month until February 01, 2044.

In March 2024, the Center entered into a multiple-advance note payable to Lyon County State Bank in the amount of $ 1,732,699. As of December 31, 2024, there was no outstanding payable under this note.

As of December 31, 2024, debt maturities are as follows:

2025	$	51,698
2026		56,407
2027		61,546
2028		67,152
2029		73,270
Thereafter		933,259
	$	1,243,332

10 - Net Assets with Donor Restrictions

Net assets with donor restrictions were available as follows at December 31:

Time restrictions	$	101,935
Blue Cross Blue Shield grants		2,100
Capital campaign		3,647,146
	$	3,751,181

Net assets with donor restrictions were released from restriction as follows during the year ended December 31, 2024:

Time restrictions	$	135,548
Blue Cross Blue Shield grants		328
Capital campaign		189,305
	$	325,181

11 - Concentration of Business Risk

Substantially all of the Center's business activity is with clients located within the seven-county catchment area. The Center grants credit without collateral to its patients, of which many are insured under third-party payor agreements. The receivables from patients and third-party payors at December 31 are comprised of the following:

Medicaid	41%
Self pay	41%
Other payers	18%
Total	100%

12 - Retirement Plan

The Center sponsors a 401(k) plan that allows employee salary deferrals and covers all employees of the Center who are age twenty-one or older. Employer contributions are discretionary. For the year ended December 31, 2024, the Center contributed $ 293,706 to the plan.

13 - Risk Management

The Center is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Additionally, the Center is self-insured for employee medical coverage with stop-loss coverage for claims over $ 50,000 per person, or 125% of total claims expected to be paid as computed by the third-party administrator of the plan (approximately $ 917,124 for the year ended December 31, 2024). The third-party administrator provides information regarding expected claims incurred but not reported based upon historical data. This information is used to determine the accrued insurance claims liability on the statement of financial position.

The Center currently reports all of its risk management activities pro rata to each of its programs. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported.

14 - Subsequent Events

Subsequent events have been evaluated by management of the Center and the Endowment Association through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

Effective January 1, 2025, the Center merged with Corner House, Inc., a nonprofit organization which provides similar services to the Center. The Center is the surviving entity.

BT & Co. P.A.
Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Directors
The Mental Health Center of East Central Kansas
d/b/a CrossWinds Counseling & Wellness and
The Mental Health Center of East Central Kansas
Endowment Association, Inc.
Emporia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of The Mental Health Center of East Central Kansas d/b/a CrossWinds Counseling & Wellness (the Center) and The Mental Health Center of East Central Kansas Endowment Association, Inc. (the Endowment Association), which comprise the combined statement of financial position as of December 31, 2024, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated June 9, 2025. The financial statements of the Endowment Association were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting and other matters associated with the Endowment Association.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

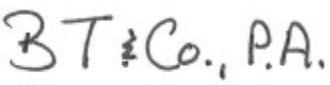
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



June 9, 2025
Topeka, Kansas

620.343.2211
Fax: 620.342.1021
Emergency (After Hours):
620.343.2211
1519 Merchant St.
Emporia, KS 66801

CrossWinds Counseling and Wellness experienced a deficit in FY 2025 due to prior year write-offs and depreciation. Bad debt write-offs reflected conservative adjustments to receivables deemed uncollectible. These write-offs primarily relate to previously recorded revenue and are accounting corrections rather than new cash losses. Depreciation reflected the non-cash allocation of prior investments in buildings, equipment, vehicles, and technology. These items materially affect the bottom line for reporting purposes but do not indicate a liquidity crisis or threaten our organization's status. CrossWinds continues to operate with stable funding, consistent service demand, managed debt levels, and sufficient infrastructure to support ongoing operations. Agency leadership continues to evaluate production and expectations and does not plan on having as many write-offs as the prior year.

Sarah Stockwell (sstockwell@crosswindsks.org)
Chief Financial Officer
CrossWinds Counseling and Wellness
1519 Merchant St.
Emporia, KS 66801

CROSSWINDS COUNSELING & WELLNESS
STATEMENT OF ACTIVITIES
Jan 2026 BUDGET COMPARISON

	2026 January	Budget January	Over (under) Budget	Budget Variance %	YTD 2026	Budget 2026	Remaining Budget	Budget Variance %
Revenues								
Net Patient Fees	$ 1,363,690	$ 1,443,892	$ (80,202)	94.45%	$ 1,363,690	$ 17,305,127	$ (15,941,436)	7.88%
Cornerhouse State and Local Income	26,074	25,044	$ 1,030	104.11%	26,074	$ 404,031	$ (377,957)	6.45%
County Mill Levy	70,050	70,050	-	100.00%	70,050	818,100	(748,050)	8.56%
State Funds	114,195	116,707	(2,512)	97.85%	114,195	1,290,673	(1,176,478)	8.85%
NFMH Services Grant	10,859	8,070	2,789	134.56%	10,859	94,440	(83,581)	11.50%
IPS Grant	-	-	-	0.00%	-	191,442	(191,442)	0.00%
Mobile Crisis Grant	4,828	16,667	(11,839)	28.97%	4,828	346,327	(341,499)	1.39%
Miscellaneous Grant	12,153	30,196	(18,043)	40.25%	12,153	111,000	(98,847)	10.95%
Liquor Tax Receipts	-	-	-	0.00%	-	-	-	0.00%
Supported Housing Funds	-	3,484	(3,484)	0.00%	-	41,807	(41,807)	0.00%
Residential Income	35	850	(815)	4.12%	35	10,200	(10,165)	0.34%
Miscellaneous	35,014	45,127	(10,113)	77.59%	35,014	19,572	15,442	178.90%
Community Services	9,540	5,400	4,140	176.66%	9,540	108,800	(99,260)	8.77%
Capital Campaign Income	-	-	-	0.00%	-	-	-	0.00%
Reviving Rural Campaign	-	16,667	(16,667)	0.00%	-	500,000	(500,000)	0.00%
Crosswinds Events	6,604	-	6,604	0.00%	6,604	-	6,604	0.00%
General Donations	575	750	(175)	0.00%	575	20,000	(19,425)	2.88%
Interest	1,583	3,000	(1,417)	52.76%	1,583	36,000	(34,417)	4.40%
Realized Gain(Loss) on Investment	-	-	-	0.00%	-	-	-	0.00%
Unrealized Gain(Loss) on Investment	15,087	-	15,087	0.00%	15,087	-	15,087	0.00%
Total Revenues	$ 1,670,287	$ 1,785,903	$ (115,616)	93.53%	$ 1,670,287	$ 21,297,518	$ (19,627,231)	7.84%
Expenses								
Salaries	$ 1,164,131	$ 1,099,047	$ 65,084	105.92%	$ 1,164,131	$ 13,542,505	$ (12,378,374)	8.60%
Unemployment	5,647	395	5,252	1429.68%	5,647	36,838	(31,190)	15.33%
Retirement Fringe	50,752	41,214	9,538	123.14%	50,752	507,844	(457,092)	9.99%
FICA	90,098	84,077	6,021	107.16%	90,098	1,036,002	(945,903)	8.70%
Wellness Fringe	101,007	130,172	(29,165)	77.60%	101,007	1,410,858	(1,309,851)	7.16%
Payroll Service Fee	8,099	7,800	299	103.83%	8,099	142,525	(134,426)	5.68%
Payroll Administration and HR Expense	16,082	2,300	13,782	699.22%	16,082	21,586	(5,504)	74.50%
Staff Training	10,791	18,692	(7,901)	57.73%	10,791	119,800	(109,009)	9.01%
Contract Labor	41,018	68,537	(27,519)	59.85%	41,018	763,236	(722,218)	5.37%
Fleet Fuel	-	6,279	(6,279)	0.00%	-	75,348	(75,348)	0.00%
Fleet Interest Expense	1,203	2,178	(975)	55.25%	1,203	9,100	(7,897)	13.22%
Fleet Lease Expense	332	-	332	0.00%	332	3,420	(3,088)	100.00%
Fleet Repairs, Registration and GE	4,756	8,900	(4,144)	53.44%	4,756	42,000	(37,244)	11.32%
Fleet Insurance	11,491	15,000	(3,509)	76.60%	11,491	116,397	(104,906)	9.87%

Travel (non fleet)	4,695	6,720	(2,025)	69.86%	4,695	92,700	(88,005)	5.06%
General Occupancy	21,136	46,160	(25,024)	45.79%	21,136	574,858	(553,722)	3.68%
Insurance-Property	14,905	14,629	276	101.89%	14,905	177,698	(162,793)	8.39%
Insurance-Other	13,134	25,000	(11,866)	52.54%	13,134	87,237	(74,103)	15.06%
Dues and Subscriptions	4,737	3,600	1,137	131.58%	4,737	44,400	(39,663)	10.67%
Assoc CCBHC Dues/Data Warehouse	4,500	4,500	-	0.00%	4,500	54,000	(49,500)	8.33%
Computer Services	72,386	101,300	(28,914)	71.46%	72,386	1,049,978	(977,592)	6.89%
Audit and Legal Fees	-	5,833	(5,833)	0.00%	-	89,700	(89,700)	0.00%
Recruitment	20	250	(230)	8.00%	20	6,000	(5,980)	0.33%
Scholarship Program	-	-	-	#DIV/0!	-	4,000	(4,000)	0.00%
Advertising and PR-General	340	1,100	(760)	30.95%	340	18,000	(17,660)	1.89%
Marketing Supplies	5	250	(245)	2.19%	5	6,000	(5,995)	0.09%
Crosswind Event/Sponsorship	-	-	-	0.00%	-	-	-	100.00%
Meetings	148	-	148	#DIV/0!	148	2,100	(1,952)	7.06%
Office Supplies and furniture	4,597	5,000	(403)	91.94%	4,597	85,516	(80,919)	5.38%
Miscellaneous	1,031	1,414	(383)	72.89%	1,031	14,400	(13,369)	7.16%
Interest Expense	8,797	8,800	(3)	99.96%	8,797	52,075	(43,278)	16.89%
Therapy Supplies	-	1,000	(1,000)	0.00%	-	24,000	(24,000)	0.00%
Program Support & Expenses	-	-	-	0.00%	-	-	-	0.00%
Residential Food and Program Exp	208	800	(592)	25.94%	208	14,400	(14,192)	1.44%
CBS	311	400	(89)	77.72%	311	22,073	(21,762)	1.41%
Outpatient Therapy	-	25	(25)	0.00%	-	600	(600)	0.00%
Social Committee	-	-	-	0.00%	-	3,800	(3,800)	0.00%
Diversity & Inclusion	-	100	(100)	0.00%	-	2,400	(2,400)	0.00%
Staff Wellness	181	400	(219)	45.25%	181	6,000	(5,819)	3.02%
Fitness Supplies and Repairs	-	50	(50)	0.00%	-	1,200	(1,200)	0.00%
CSS/Specialized Services	586	660	(74)	88.80%	586	7,200	(6,614)	8.14%
Crisis House	47	-	47	0.00%	47	-	47	100.00%
Med Clinic	154	200	(46)	77.16%	154	2,400	(2,246)	6.43%
SUD	1,211	900	311	134.53%	1,211	12,000	(10,789)	10.09%
Preschool	152	500	(348)	30.49%	152	6,000	(5,848)	2.54%
Emergency	-	300	(300)	0.00%	-	3,600	(3,600)	0.00%
Supported Housing Fund Expenses	1,000	3,484	(2,484)	28.70%	1,000	41,807	(40,807)	2.39%
Write Offs	18,181	8,333	9,848	218.17%	18,181	100,000	(81,819)	18.18%
Depreciation	60,836	75,611	(14,775)	80.46%	60,836	863,919	(803,083)	7.04%
Total Expenses	$ 1,738,706	$ 1,801,911	$ (63,205)	96.49%	$ 1,738,706	$ 21,297,518	$ (19,558,812)	8.16%
Net Income (Loss):	$ (68,418)	$ (16,008)	$ (52,411)		$ (68,418)	$ (0)	$ (68,418)	

City of Emporia Appropriations and Sponsorship Request

04/02/2026 10:04 AM (CDT)

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	n/a
Parent company physical location address	n/a
Organization name	Emporia Municipal Band
Complete mailing address	PO Box 495 Emporia, KS 66801
Phone number	620-341-0389 (Nancy Riecker, Conductor)
Website address	www.emporiamunicipalband.org
Executive Director	Nancy Riecker
Executive Director email	riceflute@gmail.com
Board chair	Timothy East
Board Chair email	timothyeast@hotmail.com
Prepared by name and title	Melissa Aufleger-Ross, Treasurer

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Timothy East

Title

Board President/Chair

Responsibilities

Supervision

ii. **Name**

Melissa Aufleger-Ross

Title

Treasurer

Responsibilities

Financial

iii. **Name**

Nancy Riecker

Title

Conductor

Responsibilities

Conductor

Organization mission	1. To provide and furnish a band for public concerts, dedications and memorial services as per the annual contract with the City of Emporia and to represent Emporia in occasional performances elsewhere. 2. To develop and enhance a feeling of community pride, awareness and involvement. 3. To contribute to the cultural atmosphere in the community and associated areas - to react to with other similar organizations in this regard.
Organization Goals	1. To provide and furnish a band for public concerts, dedications and memorial services as per the annual contract with the City of Emporia and to represent Emporia in occasional performances elsewhere. 2. To develop and enhance a feeling of community pride, awareness and involvement. 3. To contribute to the cultural atmosphere in the community and associated areas - to react to with other similar organizations in this regard.
Program organization/event name	Emporia Municipal Band
Amount of funding requested from City	15,000
Total operating or event budget	31,950.00
What percentage of your total program budget does City funding request represent?	60

Provide profit/loss statement.	Financial Review.docx
Please, provide a detailed breakdown of how the requested funds will be allocated.	EMB Members ACB Membership Rentals (Granada Theatre) Music Replacement
Is this a one-time funding request?	No
Number served by this program in previous year.	2000
Projected number served by this program in the upcoming year.	2000
Estimated number who will stay overnight.	n/a
Has your organization previously received funding from the City of Emporia?	Yes
If so, list dates and amounts for past three years.	

i. **Dates and amounts of funding received by City of Emporia**

2026 - 15,000
2025 - 15,000
2024 - 15,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	Yes
If so, please list budgeted amounts and estimation of hours and needs.	Park dept (staff and truck) - transportation of chairs, music stands, and equipment for Thursday night summer concerts (7) 6:30-9:30p
How does this program provide a benefit to Emporia?	The Emporia Municipal Band is a part of tradition and culture in the Emporia area. Concerts have been provided to the City of Emporia since before WWII. The EMB proudly helps build pride in our community and honors our veterans. The EMB provides music for the Memorial Day service, (7) summer concerts in the park, 4th of July, Veteran's Day service and a Christmas concert.
Does your organization service areas outside of the Emporia geographical area?	No
Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No

Operating budget surplus	Emporia Municipal Band 2026 Budget.docx
Operating budget deficit	EMB.docx
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Friends of the City Band KVOE Emporia Community Foundation Stan Fowler and Printing Plus ESU Music Dept. Boy Scout Troop #158 Helen Ericson Memorial Larry Alderman Memorial Jane Reeble Charles & Merry Rayl Preston Family Gift Trust K & E Perkins

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Emporia Community Foundation (Endowment)

Amount and date of most recent award

$3,142.13 - 2025

ii. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Emporia Community Foundation 2025 Grant

Amount and date of most recent award

$14,716.24 - 2025

iii. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

K & E Perkins Fund

Amount and date of most recent award

$2,000 - 2025

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	EMB.docx
Upload most recent audit or financial review	Financial Review.docx
Upload organization or event detailed budget	Emporia Municipal Band 2026 Budget.docx
Upload board membership list	Current 2026 EMB Officers.docx
Upload organizational chart	2026 Chart.docx
Upload anti-discrimination policy	EMB - Anti-Discrimination policy.docx
Upload organization by-laws	2026 - EMB BYLAWS.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

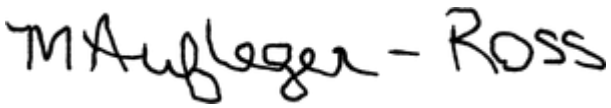
We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



Emporia Municipal Band Financial Statement 2025 and Report

Income:

City of Emporia	$15,000.00
ECF (2025 Endowment)	$3,142.13
ECF (2025 Grant /includes Match Day amount)	$14,716.24
K & E Perkins Fund	$2,000.00
Match Day 2025	$4109.08
TOTAL	**$34,858.37**

Expenses:

EMB Members	$27,300.00
Membership (ACB)	$290.00
Supplies, Printed	$133.50
Miscellaneous	$311.38
USPS	$460.39
Music	$1,923.96
Rental (Granada)	$1,500.00
Rental (Truck)	$94.98
Replacement equipment	$149.87
TOTAL	**$32,164.08**

Emporia Municipal Band 2026 Budget

INCOME:	
City of Emporia	$15,000.00
Match Day 2026 (FALL)	$6,000.00
ECF (Endowment)	$3,200.00
ECF (Grant)	$4,000.00
Preston Family Gift Fund	$1,000.00
K & E Perkins Fund	$2,100.00
TOTAL INCOME	**$31,300.00**
EXPENSES:	
7 summer performances (average 2800.00)	$19,600.00
Veteran's Day Concert	$3,900.00
$2900 musicians	
$750 Granada Theater	
$250 other expenses (programs, truck, etc)	
Christmas Concert	$3,900.00
$2900 musicians	
$750 Granada Theater	
$250 other expenses (programs, truck, etc)	
Program Copies (yearly)	$100.00
Association of Concert Bands Membership (copyright)	$300.00
Equipment Maintenance:	$300.00
Advertising and promotion	$200.00
Miscellaneous	$150.00
Items for New Bandstand (Fans,etc)	$500.00
Uniforms	$1,500.00
Music purchase replacement	$1,500.00
TOTAL:	**$31,950.00**

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Emporia State University Foundation
Parent company physical location address	1500 Highland St, Emporia KS 66801
Organization name	Emporia State University Foundation
Complete mailing address	mtemple2@emporia.edu
Phone number	6208032343
Website address	www.emporia.edu/foundation/giving
Executive Director	Dr. Jason Drummond
Executive Director email	jdrummon@emporia.edu
Board chair	Jason Fanning
Board Chair email	jfanning@emporia.edu
Prepared by name and title	Meredith Templeton, Executive Assistant to the Vice President of Development

Please provide local contact information if different than above.

Local contact name and title	Daphne Mayes, STEM Outreach Director
Mailing address	1 Kellogg Circle, Box 4010

Phone number	620-341-5934
Email address	dmayes1@emporia.edu

Supervision or financial administration

i. **Name**

Dr. Jason Drummond

Title

President and CEO

Responsibilities

Strategic Leadership, Fundraising and Revenue Generation, Board Management and Governance, Financial Oversight, Team Leadership & Culture, University Partnership, Community & External Relations, and Compliance and Stewardship

ii. **Name**

Daphne Mayes

Title

STEM Outreach Director

Responsibilities

Lead contact for Vamos a Pescar!

Organization mission	Emporia State University Preparing students for lifelong learning, rewarding careers, and adaptive leadership. Emporia State University Foundation Raising and managing philanthropic resources to advance the mission of Emporia State University. Emporia State University Alumni Association Building relationships for Emporia State University – today and tomorrow.
Organization Goals	GOAL 1: Pursue distinctive initiatives in curricula and programs. GOAL 2: Develop the university's capacity for adaptive leadership consistent with the Kansas Leadership Center framework. GOAL 3: Enhance the competitive role of Kansas by enrolling, retaining, and graduating students ready for life and career. GOAL 4: Create and support sustainable innovation and growth. GOAL 5: Become a model for diversity, equity, and inclusion.
Program organization/event name	Vamos a Pescar
Amount of funding requested from City	3500.00

Total operating or event budget	12600.00
What percentage of your total program budget does City funding request represent?	27
Provide profit/loss statement.	Profit and Loss Statement.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Item Amount Music 1000 Coffee 500 Volunteer lunch 2000 Development Fee 475 Total requested funds 4200
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	This is an annual community event that we hope to continue to grow. There is always a need for this time of educational programming.
Number served by this program in previous year.	250
Projected number served by this program in the upcoming year.	400
Estimated number who will stay overnight.	40
Has your organization previously received funding from the City of Emporia?	No
Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	Item Amount Source of funds T-shirts for Volunteers 1400 ESU Prizes (fishing poles) 200 Donated Volunteer time (90 volunteers x $10/hr x 4 hrs) 3600 Donated Transporation fees (hayrack ride & golf carts) 1400 Donated Marketing budget 500 ESU Promotions (tabling, radio, other) 500 Donated Gift basket/prizes/ other donations 500 Donated Tables & chairs 500 Donated 30 lbs fish for fish fry 500 Donated Total expenses/funds from other sources 9100
How does this program provide a benefit to Emporia?	Vamos a Pescar! (Let’s go Fishing!) is a free event hosted at Emporia State University's Prophet Aquatic Research and Outreach Center (PAROC), offering an educational family friendly experience featuring fishing, conservation and outdoor fun.

	Those new to fishing and experienced anglers alike will learn techniques, understand rules and regulations, explore water safety and participate in hands-on educational programming. The event benefits Emporia because it welcomes all community members to come together to learn more about fishing and the outdoors. It also benefits Emporia because it brings together various community members and organizations to work on a shared partnership.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	This event invites anyone to attend for free. It has been advertised and communicated through many outlets including the Emporia State University Media and Socials, Emporia Gazette, KVOE, Kansas Department of Wildlife & Parks Magazine, Kansas Hispanic & Latino American Affairs Commission Newsletter, The Shopper, Visit Emporia.
Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No
Operating budget surplus	Operating Budget Surplus VAP.docx
Operating budget deficit	Operating Budget Deficit VAP.docx
Data to support need for increase funding	Data to Support Increase Need for Funding.docx
Prize amounts	Prizes.docx
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Vamos a Pescar is a collaborative effort that also includes Emporia State University, Emporia Public Schools, What's In Outdoors, Hispanics of Today and Tomorrow and the Kansas Department of Wildlife and Parks. The event would not be possible without the support of several local businesses, organizations and volunteers.
Organization Sustainability	

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Emporia State University

Amount requested

1900.00

Amount and date of most recent award

July 28, 2025 - $1900

What are the metrics that will determine success of the program/event?

Key Success Metrics

1. Volunteer Participation
Total number of volunteers engaged
Volunteer-to-attendee ratio
Volunteer retention (returning vs. new volunteers)
Post-event volunteer satisfaction

2. Attendance

Total attendance compared to goal
Percentage of capacity filled
Number of first-time attendees
Percentage of out-of-town attendees (if relevant)

3. Survey Results (Participant Experience)

Overall satisfaction rating
Net Promoter Score (likelihood to recommend)
Perceived value of the event
Qualitative feedback (what attendees liked / areas to improve)

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	Yes
How does your company/program support tourism in Emporia?	By bringing in out-of-town participants and spectators, our event drives measurable tourism impact in Emporia—from hotel bookings and restaurant traffic to increased exposure for local attractions. This not only boosts short-term economic activity but also strengthens Emporia's long-term reputation as a vibrant place to visit.
Is your parent company for profit?	No
Is your company owned locally?	No
Do you own a local physical retail building?	No
Do you pay local property taxes?	No

Do you collect sales tax?	No
How many local full-time equivalent employees (FTE) do you have?	26
If the event makes a profit, how is the profit utilized?	Any net surplus will be designated as carryforward seed funding for the subsequent fiscal year's budget.
Upload profit/loss statement.	Profit and Loss Statement.pdf
If there is a loss, how to you cover it?	N/A - donations
What was the date of your event last year?	09/18/2025
Did you receive City services at your last event?	No
Charitable Local Community Contributions	N/A
Describe your marketing strategy to maximize attendance at event.	This event is free and open to the public, ensuring broad accessibility and community participation. Promotion has been strategically executed across multiple channels to maximize reach and awareness, including Emporia State University media and social platforms, The Emporia Gazette, KVOE, Kansas Department of Wildlife and Parks magazine, Kansas Hispanic and Latino American Affairs Commission newsletter, The Shopper, and Visit Emporia. This multi-channel approach helps ensure diverse audience engagement, increases regional visibility, and supports strong attendance.
What area organizations do you help?	N/A - We partner with these organizations to expand outreach, engage diverse audiences, and elevate the event's regional visibility, contributing to strong attendance and community impact.
How many events do you sponsor?	40

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

What is the plan to keep the program/event running in the future without TGT funding?	The event will be sustained through sponsorships, donor support, community partnerships, and reinvestment of surplus funds, ensuring long-term success without reliance on TGT funding.
Upload IRS Form 990	990 Return - FYE 06302024 - Public Disclosure Copy.pdf
Upload most recent audit or financial review	Audit Report - FYE 06302025 - FINAL.pdf

Upload organization or event detailed budget	Detailed Budget.docx
Upload letter demonstrating 501(c)3 status	Doc2.docx

Upload board membership list



EMPORIA STATE UNIVERSITY
FOUNDATION

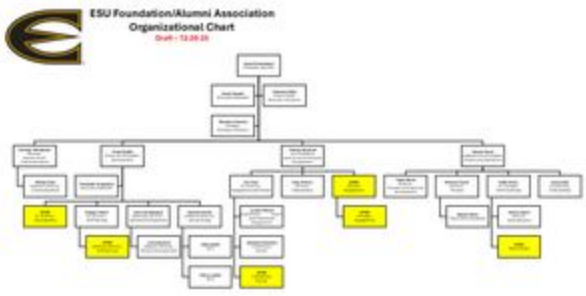
Chelsea Wilke
Chief of Staff and Executive Initiatives
620.341.6473
emporia.edu/foundation

FY2026 Emporia State University Foundation Board of Trustees

Bob Baker
Aaron Bauck
Scott Bender
Ross Bjork
Dennis Brockman, Sr.
Walter Brown
Michael Burbach
Greg Burger
Edward Cates
Terry Crawford
Cynthia Eisenhauer
Greg Ek
Jason Fanning, *Board Chair*
Corie Forbes
Joyce French
Ron Frierson, Jr.
Rob Gilligan
Michael Gonzales
Rose Haggerty
Steve Harmon
Derrek Harter
Ray Harvey
Linda Hurt
Larry Irick
Russ Jenkins
Troy Johnston
Mark Kendall
Greg Kossover, *Vice-Chair*
Brock Kretsinger
Jonathan Krueger
Denise Kruse, *Second Vice-Chair*
John Kudlacek
Mary Leonida
Alex McDaniel
Darcy Meier
Susan Michalski
Tim Miller
Colleen Mitchell
Muhammad Nashatizadeh
Mark Olen
TJ Rains
John Rich
Kimberlee Ried
Scott Seeling
Trip Shannon, III
Carla Smith
John Stibal
Robert Swanson
Charisse Symmonds, DO
Lauren Tanner-Leif
Sarah Velasquez
Jackie Vietti
Angela Watson
Wendy Wheat
Angel Zimmerman

Updated 12/31/25

Upload organizational chart



Upload anti-discrimination policy	Anti Discrimination.docx
Upload organization by-laws	Bylaws - Revised - approved 8-12-25.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Operating Budget Surplus

Vamos a Pescar Event

There was no surplus for Vamos a Pescar.

Operating Budget Deficit

Vamos a Pescar

There was no Operating Budget Deficit.

Item	*Amount*
Music	1000
Coffee	500
Volunteer lunch	2000
Total requested funds	**3500**

Data to Support Increase Need for Funding

Vamos a Pescar

Budget for VAP

Funds requested for VAP

Item	*Amount*
Music	1000
Coffee	500
Volunteer lunch	2000
***Total requested funds**	**3500**

Other Expenses for VAP (not requested for grant funding)

Item	*Amount*
T-shirts for Volunteers	1400
Prizes (fishing poles)	200
Volunteer time (90 volunteers x $10/hr x 4 hrs)	3600
Transporation fees (hayrack ride & golf carts)	1400
Marketing budget	500
Promotions (tabling, radio, other)	500
Gift basket/prizes/ other donations	500
Tables & chairs	500
30 lbs fish for fish fry	500
Total expenses/funds from other sources	**9100**
Total amount needed for VAP	**12600**

*These are additional funds requested for VAP 2026. Please see narrative explaining why this is important.

Emporia State University Foundation, Inc.

Independent Auditor's Report and Financial Statements

June 30, 2024 and 2023

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Financial Statements

Statements of Financial Position 3

Statements of Activities 4

Statements of Functional Expenses 6

Statements of Cash Flows 8

Notes to Financial Statements 9

Forvis Mazars, LLP
1201 Walnut Street, Suite 1700
Kansas City, MO 64106
P 816.221.6300 | F 816.221.6380
forvismazars.us

Independent Auditor's Report

Board of Trustees
Emporia State University Foundation, Inc.
Emporia, Kansas

Opinion

We have audited the financial statements of Emporia State University Foundation, Inc. (the Foundation), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Forvis Mazars, LLP

Kansas City, Missouri
September 19, 2024

Emporia State University Foundation, Inc.
Statements of Financial Position
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	$ 1,739,150	$ 1,256,714
Mortgages receivable	160,762	176,400
Investments	135,396,420	122,096,340
Contributions receivable, net of allowance; 2024 - $490,521, 2023 - $461,293	7,155,376	12,731,773
Beneficial interests in trusts	14,032,382	13,178,859
Property and equipment, net of accumulated depreciation; 2024 - $2,046,894, 2023 - $1,973,831	1,185,177	1,260,240
Other assets	114,504	152,398
Total assets	$ 159,783,771	$ 150,852,724
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	$ 361,648	$ 478,483
Accrued expenses	329,011	272,973
Note payable	365,279	391,358
Annuity and trust obligations	893,840	976,356
Total liabilities	1,949,778	2,119,170
Net Assets		
Without donor restrictions	13,573,632	12,310,844
With donor restrictions	144,260,361	136,422,710
Total net assets	157,833,993	148,733,554
Total liabilities and net assets	$ 159,783,771	$ 150,852,724

Emporia State University Foundation, Inc.
Statement of Activities
Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support			
Contributions	$ 437,395	$ 7,520,153	$ 7,957,548
Investment return, net	3,010,855	8,326,201	11,337,056
Change in beneficial interests in trusts	-	858,165	858,165
Gain (loss) on annuity and trust obligations	(3,038)	17,368	14,330
Other	7,004	23,887	30,891
Net assets released from restrictions	8,764,966	(8,764,966)	-
Total revenues, gains and other support	12,217,182	7,980,808	20,197,990
Expenses and Losses			
Program	7,758,011	-	7,758,011
Management and general	1,482,471	-	1,482,471
Fundraising	1,713,912	143,157	1,857,069
Total expenses and losses	10,954,394	143,157	11,097,551
Change in Net Assets	1,262,788	7,837,651	9,100,439
Net Assets, Beginning of Year	12,310,844	136,422,710	148,733,554
Net Assets, End of Year	$ 13,573,632	$ 144,260,361	$ 157,833,993

Emporia State University Foundation, Inc.
Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support			
Contributions	$ 1,995,435	$ 14,648,285	$ 16,643,720
Investment return, net	1,378,633	5,832,971	7,211,604
Change in beneficial interests in trusts	-	900,764	900,764
Loss on annuity and trust obligations	(12,377)	(45,035)	(57,412)
Other	7,035	26,246	33,281
Net assets released from restrictions	7,736,970	(7,736,970)	-
Total revenues, gains and other support	11,105,696	13,626,261	24,731,957
Expenses and Losses			
Program	6,648,706	-	6,648,706
Management and general	1,487,372	-	1,487,372
Fundraising	1,340,330	304,682	1,645,012
Total expenses and losses	9,476,408	304,682	9,781,090
Change in Net Assets	1,629,288	13,321,579	14,950,867
Net Assets, Beginning of Year	10,681,556	123,101,131	133,782,687
Net Assets, End of Year	$ 12,310,844	$ 136,422,710	$ 148,733,554

Emporia State University Foundation, Inc.
Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services	Management and General	Fundraising	Total Expenses
Salaries	$ 83,089	$ 1,025,518	$ 1,251,725	$ 2,360,332
Scholarships	3,701,056	-	-	3,701,056
University projects	3,868,854	-	-	3,868,854
Supplies	-	14,139	8,073	22,212
Travel and training	-	56,673	68,293	124,966
Maintenance and contractual	649	140,267	194,545	335,461
Utilities and taxes	6,253	37,965	6,077	50,295
Advertising and promotion	560	19,768	70,292	90,620
Insurance	5,256	22,239	-	27,495
Interest expense	15,407	-	-	15,407
Professional services	-	83,424	31,623	115,047
Printing and publication	-	9,448	35,439	44,887
Postage	-	7,359	11,368	18,727
Rent	-	1,087	1,255	2,342
Depreciation	22,588	26,728	23,747	73,063
Equipment (noncapitalized)	-	7,154	5,837	12,991
Dues	-	9,425	1,863	11,288
Fees	-	17,650	-	17,650
Bad debts	-	-	146,922	146,922
Other	54,299	3,627	10	57,936
	$ 7,758,011	$ 1,482,471	$ 1,857,069	$ 11,097,551

Emporia State University Foundation, Inc.
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services	Management and General	Fundraising	Total Expenses
Salaries	$ 83,626	$ 983,266	$ 944,951	$ 2,011,843
Scholarships	3,693,212	-	-	3,693,212
University projects	2,746,481	-	-	2,746,481
Supplies	-	14,518	4,609	19,127
Travel and training	-	45,584	65,706	111,290
Maintenance and contractual	4,028	152,999	178,368	335,395
Utilities and taxes	5,586	37,562	6,685	49,833
Advertising and promotion	161	29,282	39,257	68,700
Insurance	11,083	17,696	-	28,779
Interest expense	16,402	-	-	16,402
Professional services	-	77,546	32,886	110,432
Printing and publication	-	8,548	22,698	31,246
Postage	-	7,501	8,525	16,026
Rent	-	1,401	-	1,401
Depreciation	22,551	26,684	23,708	72,943
Equipment (noncapitalized)	-	48,866	5,531	54,397
Dues	-	12,959	1,973	14,932
Fees	-	21,106	257	21,363
Bad debts	-	-	309,369	309,369
Other	65,576	1,854	489	67,919
	$ 6,648,706	$ 1,487,372	$ 1,645,012	$ 9,781,090

Emporia State University Foundation, Inc.
Statements of Cash Flows
Years Ended June 30, 2024 and 2023

	2024	2023
Operating Activities		
Change in net assets	$ 9,100,439	$ 14,950,867
Items not requiring (providing) operating activities cash flows		
Depreciation	73,063	72,943
Loss sale of equipment	2,000	-
Net realized and unrealized gains on investments	(5,853,381)	(2,479,782)
Gain (loss) on annuity and trust obligations	(14,330)	57,412
Change in beneficial interests in trusts	(858,165)	(900,764)
Provision for losses on uncollectible contributions	146,922	309,369
Contributions and investment income received restricted for long-term investment	(1,276,987)	(2,347,823)
Changes in		
Contributions receivable	5,226,705	(8,366,484)
Beneficial interests in trusts	4,642	9,628
Other assets	37,894	(22,736)
Accounts payable and accrued expenses	(60,797)	335,285
Net cash provided by operating activities	6,528,005	1,617,915
Investing Activities		
Principal payments received on mortgages receivable	15,638	28,951
Purchase of investments	(28,561,497)	(21,976,098)
Proceeds from the disposition of investments	21,114,798	18,819,007
Purchase of property and equipment	-	(50,228)
Net cash used in investing activities	(7,431,061)	(3,178,368)
Financing Activities		
Proceeds from contributions and investment income restricted for long-term investment	1,479,757	2,334,433
Payments on annuity and trust obligations	(140,058)	(81,848)
Proceeds from issuance of annuities and trust payables	71,872	-
Payments on notes payable	(26,079)	(25,084)
Net cash provided by financing activities	1,385,492	2,227,501
Increase in Cash and Cash Equivalents	482,436	667,048
Cash and Cash Equivalents, Beginning of Year	1,256,714	589,666
Cash and Cash Equivalents, End of Year	$ 1,739,150	$ 1,256,714
Supplemental Cash Flows Information		
Interest paid	$ 15,407	$ 16,402

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

Nature of Operations

Emporia State University Foundation, Inc. (the Foundation) provides scholarships to students and various other types of support to Emporia State University (ESU) and its Alumni. The Foundation is supported primarily through donor contributions. The Foundation is a separately administered organization that is a component unit of Emporia State University and the State of Kansas. The Foundation's financial statements are included in summary form in the State of Kansas' comprehensive annual financial report.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Foundation considers all liquid investments with original maturities of three months or less to be cash equivalents. Uninvested cash and cash equivalents included in investment accounts, including endowment accounts are not considered to be cash and cash equivalents. At June 30, 2024 and 2023, cash equivalents consisted primarily of a daily repurchase agreement that is subject to FDIC insurance limits. At June 30, 2024, the Foundation's cash accounts did not exceed federally insured limits.

Investments and Net Investment Return

The Foundation measures securities at fair value. The fair value of alternative investments, such as the limited partnerships, real estate partnerships and hedge funds are recorded at net asset value (NAV), as a practical expedient based on the most recent valuations (generally as of March 31) provided by external investment managers, adjusted for cash receipts and disbursements through June 30. The Foundation compares this carrying value to the June 30 investment statements provided by the external investment managers and believes the carrying value of these financial instruments is a reasonable estimate of fair value. Other investments are valued at the lower of cost (or fair value at time of donation, if acquired by contribution) or fair value. Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets with donor restrictions and then released from restriction. Other investment return is reflected in the statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

The Foundation maintains pooled investment accounts for its endowments. Investment income and realized and unrealized gains and losses from securities in the pooled investment accounts are allocated monthly to the individual endowments based on the relationship of the fair value of the interest of each endowment to the total fair value of the pooled investment accounts, as adjusted for additions to or deductions from those accounts.

Mortgages Receivable

Mortgages receivable are stated at the amounts loaned to other organizations plus any accrued and unpaid interest. If necessary, the Foundation will record an allowance for credit losses, which is based upon a review of outstanding receivables, historical collection information, and existing economic conditions adjusted for current conditions and reasonable and supportable forecasts. Delinquent receivables are written off based on individual credit evaluation and specific circumstances.

Property and Equipment

Property and equipment acquisitions over $2,000 are stated at cost less accumulated depreciation. Depreciation is charged to expense using the straight-line method over the estimated useful life of each asset. The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Buildings and improvements	15 to 40 years
Furniture and equipment	3 to 10 years

Long-lived Asset Impairment

The Foundation evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended June 30, 2024 and 2023.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and a board-designated endowment.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Contributions

Contributions are provided to the Foundation either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
Conditional gifts, with or without restrictions	
Gifts that depend on the Foundation overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, *i.e.,* the donor-imposed barrier is met
Unconditional gifts, with or without restrictions	
Received at date of gift – cash and other assets	Fair value

Nature of the Gift	Value Recognized
Unconditional gifts, with or without restrictions	
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

Gifts and investment income that are originally restricted by the donor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restriction.

Conditional contributions and investment income having donor stipulations which are satisfied in the period the gift is received and the investment income is earned are recorded as revenue with donor restriction and then released from restriction.

Contributed Nonfinancial Assets

In addition to receiving cash contributions, the Foundation receives contributions of auction items and equipment for the Foundation from various donors. It is the policy of the Foundation to record the estimated fair value of certain contributed nonfinancial assets donations as an expense or asset in its financial statements, and similarly increase contribution revenue by a like amount.

Scholarships and University Projects

Scholarship and university project expenses are recorded when submitted to the Foundation from ESU and approved. Authorized and unpaid scholarships or university project expenses are reported as liabilities in the statements of financial position.

Income Taxes

The Foundation is exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Foundation is subject to federal income tax on any unrelated business taxable income.

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Certain costs have been allocated among the program, management and general and fundraising categories based on time expended, usage and other methods.

Revisions

Certain immaterial revisions have been made to the 2023 financial statement fair value disclosures in *Note 2*. Investments and Disclosures About Fair Value of Assets to correct the amounts in classification of Level 2 versus Level 3 of the fair value hierarchy of beneficial interest in trusts. These revisions did not have an impact on the financial statement line items.

Subsequent Events

Subsequent events have been evaluated through September 19, 2024, which is the date the financial statements were available to be issued.

Effective September 2024, the Foundation made an unconditional commitment to ESU totaling $9,500,000 to be given over three years through the year ending June 30, 2027

Note 2. Investments and Disclosures About Fair Value of Assets

Investments at June 30 consisted of the following:

	2024	2023
Investments in marketable securities at fair value		
Money market accounts	$ 1,799,974	$ 973,938
Common stock	24,306	1,290,751
Fixed income mutual funds		
Intermediate-term bond	15,654,469	13,069,285
Other fixed income mutual funds	8,026	8,240
Equity mutual funds		
Domestic equities	33,212,587	25,579,983
International equities	27,456,047	24,867,668
Other equity mutual funds	7,513,809	5,963,632
Real estate	483,686	468,846
Total investments at fair value	86,152,904	72,222,343
Investments at net asset value		
Hedge funds and fixed income partnerships	16,624,793	17,919,451
Real estate partnerships	5,491,293	6,651,931
Limited partnerships	26,279,266	24,627,860
Total investments at net asset value	48,395,352	49,199,242
Other assets	848,164	674,755
	$ 135,396,420	$ 122,096,340

Assets at Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2024 and 2023:

		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2024				
Investments				
Money market accounts	$ 1,799,974	$ 1,799,974	$ -	$ -
Common stock	24,306	24,306	-	-
Fixed income mutual funds				
Intermediate-term bond	15,654,469	15,654,469	-	-
Other fixed income mutual funds	8,026	8,026	-	-
Equity mutual funds				
Domestic equities	33,212,587	33,212,587	-	-
International equities	27,456,047	27,456,047	-	-
Other equity mutual funds	7,513,809	7,513,809	-	-
Real estate	483,686	-	483,686	-
Total investments	86,152,904	85,669,218	483,686	-
Beneficial interests in trusts	14,032,382	-	1,852,698	12,179,684
	$ 100,185,286	$ 85,669,218	$ 2,336,384	$ 12,179,684

		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2023				
Investments				
Money market accounts	$ 973,938	$ 973,938	$ -	$ -
Common stock	1,290,751	1,290,751	-	-
Fixed income mutual funds				
Intermediate-term bond	13,069,285	13,069,285	-	-
Other fixed income mutual funds	8,240	8,240	-	-
Equity mutual funds				
Domestic equities	25,579,983	25,579,983	-	-
International equities	24,867,668	24,867,668	-	-
Other equity mutual funds	5,963,632	5,963,632	-	-
Real estate	468,846	-	468,846	-
Total investments	72,222,343	71,753,497	468,846	-
Beneficial interests in trusts	13,178,859	-	1,582,331	11,596,528
	$ 85,401,202	$ 71,753,497	$ 2,051,177	$ 11,596,528

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended June 30, 2024. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Investments at Net Asset Value (NAV)

Investments in certain entities measured at fair value using the net asset value per share as a practical expedient consist of the following:

	Net Asset Value		Unfunded Commitments		Redemption	Redemption
	2024	2023	2024	2023	Frequency	Notice Period
Hedge funds and fixed income partnerships (A)	$ 16,624,793	$ 17,919,451	N/A	N/A	Quarterly	100 days
Real estate partnerships (B)	5,491,293	6,651,931	N/A	N/A	Quarterly	90 days
Limited partnerships (C)	26,279,266	24,627,860	$ 11,595,459	$ 14,307,178	Monthly or at fund discretion	15 days to illiquid
Total alternative investments	$ 48,395,352	$ 49,199,242				

(A) This category includes investments in hedge funds that pursue multiple strategies to diversify risks and reduce volatility. Some examples of the strategies fund of hedge funds invest in include long/short equity, long/short credit, event driven, global macro and multi-strategy. The Foundation's hedge funds have initial lock-up periods ranging from zero to one year, and thereafter require 100 days of advance notice prior to quarterly redemption windows.

(B) The Foundation's real estate investment consists of an open-end real estate product that invests across all major property types using public REITS, private open-end core real estate funds and a portfolio of directly held properties. This investment provides investors with quarterly redemptions. Redemption payments may be delayed in the event of extraordinary circumstances.

(C) This category includes investments in limited partnerships. Each partnership operates in accordance with the terms of a limited partnership agreement and continue to operate year to year unless dissolved in accordance with the agreements. The partnerships' investment objectives vary, but generally seek to maximize risk adjusted returns over the long-term horizon by employing a strategy under which the partnership invest in multiple asset classes, including traditional assets (such as marketable equity, fixed income and other securities) and alternative assets (such as real estate, commodities, natural resources, private equity and venture capital investments). The Foundation primarily utilizes fund of funds to access these investments since this provides diversification and reduces risk. These investments are considered to be long-term endeavors and have limited liquidity. Investors make a dollar commitment identifying how much they will invest. During the "drawdown" period (typically the first several years), committed capital is called from investors. Capital is returned to investors as investments are divested through sales or loan maturity.

Beneficial Interests in Trusts

Fair value is estimated at the present value of the future distributions expected to be received over the term of the agreement, which is equivalent to the fair value of the trust assets. Beneficial interests are classified within Level 2 of the hierarchy if the Foundation expects to have the ability to redeem the trust assets in the near term. Beneficial interests in which the Foundation will never have the ability to redeem are classified within Level 3 of the hierarchy.

Level 3 Reconciliation

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of financial position using significant unobservable (Level 3) inputs at June 30:

	Beneficial Interests in Trusts
Balance, June 30, 2022	$ 10,790,470
Unrealized appreciation on beneficial interest in trust	806,058
Balance, June 30, 2023	11,596,528
Unrealized appreciation on beneficial interest in trust	583,156
Balance, June 30, 2024	$ 12,179,684

Unobservable (Level 3) Inputs

The following tables present quantitative information about unobservable inputs used in recurring Level 3 fair value measurements.

	Fair Value 6/30/2024	Valuation Technique	Unobservable Inputs	Range (Weighted Average)
Beneficial interests in trusts	$ 12,179,684	Estimated value of the expected future cash flows	Fair value of the underlying assets as reported by the trustee	None

	Fair Value 6/30/2023	Valuation Technique	Unobservable Inputs	Range (Weighted Average)
Beneficial interests in trusts	$ 11,596,528	Estimated value of the expected future cash flows	Fair value of the underlying assets as reported by the trustee	None

Note 3. Contributions Receivable

Contributions receivable at June 30, 2024 and 2023 consisted of the following unconditional promises to give discounted at rates between 4.75% to 8.50% at June 30, 2024 and 2023:

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Due within one year	$ 94,746	$ 3,167,677	$ 3,262,423
Due in one to five years	86,822	4,799,097	4,885,919
Due in more than five years	-	207,350	207,350
	181,568	8,174,124	8,355,692
Less			
Allowance for uncollectible contributions	9,629	480,892	490,521
Unamortized discount	6,951	702,844	709,795
	$ 164,988	$ 6,990,388	$ 7,155,376

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Due within one year	$ 60,613	$ 8,394,626	$ 8,455,239
Due in one to five years	130,358	5,232,329	5,362,687
Due in more than five years	-	3,583	3,583
	190,971	13,630,538	13,821,509
Less			
Allowance for uncollectible contributions	5,864	455,429	461,293
Unamortized discount	10,660	617,783	628,443
	$ 174,447	$ 12,557,326	$ 12,731,773

Note 4. Beneficial Interests in Trusts

The Foundation is the beneficiary under various trusts administered by outside parties. Under the terms of the trusts, the Foundation has the irrevocable right to receive income earned on the trust assets in perpetuity or the rights to the trust assets after some future event. The estimated value of the expected future cash flows is $14,032,382 and $13,178,859, which represents the fair value of the trusts' assets at June 30, 2024 and 2023, respectively. The income from these trusts for June 30, 2024 and 2023 was $637,384 and $348,884, respectively.

Note 5. Property and Equipment

Property and equipment at June 30, 2024 and 2023 consisted of the following:

	2024	2023
Land	$ 313,263	$ 313,263
Buildings and improvements	2,753,205	2,755,205
Furniture and equipment	165,603	165,603
	3,232,071	3,234,071
Less accumulated depreciation	2,046,894	1,973,831
	$ 1,185,177	$ 1,260,240

Note 6. Annuities and Trusts Payable

The Foundation has been the recipient of several gift annuities which require future payments to the donor or their named beneficiaries. The assets received from the donor are recorded at fair value. The Foundation has recorded a liability at June 30, 2024 and 2023 of $139,454 and $147,289, respectively, which represents the present value of the future annuity obligations. The liability has been determined using discount rates of 2.0% to 2.5%.

The Foundation administers various charitable remainder trusts. A charitable remainder trust provides for the payment of distributions to the grantor or other designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets are available for the Foundation's use. Assets held in the charitable remainder trusts are recorded at fair value of $1,029,107 and $1,076,398 as of June 30, 2024 and 2023, respectively, and included in the investments in the Foundation's statements of financial position. The Foundation has recorded a liability at June 30, 2024 and 2023 of $754,386 and $829,067, respectively, which represents the present value of the future obligations to make distributions to the designated beneficiaries. On an annual basis, the Foundation revalues the liability to make distributions to the designated beneficiaries based on actuarial assumptions. The present value of the estimated future payments is calculated using discount rates provided by the Internal Revenue Service and applicable mortality tables.

Note 7. Note Payable

The Foundation has a note payable that is due in May 2035. The note is payable at $3,457 monthly, including interest at 4% through June 2025 and thereafter variable based on index rates plus 2.98%. The note is secured by all pledges, accounts receivable and general intangibles. The balance of the note payable at June 30, 2024 and 2023 is $365,279 and $391,358, respectively.

Aggregate annual maturities of long-term debt at June 30, 2024, are:

2025	$	27,167
2026		28,290
2027		29,459
2028		30,647
2029		31,942
Thereafter		217,774
	$	365,279

Note 8. Net Assets

Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2024 and 2023 were available for the following purposes:

	2024	2023
Subject to expenditure for specific purpose		
Scholarships	$ 4,827,634	$ 2,158,626
Amounts available for the benefit of ESU departments and organization	15,114,163	9,201,260
Donor advised funds	1,975,249	1,806,954
Outside entities	17,778	16,747
Greatest need	664,104	170,446
Contributions receivable, the proceeds from which have been restricted by donors for		
Scholarships	1,491,942	2,340,004
Amounts available for the benefit of ESU departments and organization	5,498,446	10,217,071
Subject to the passage of time		
Beneficial interests in trusts	1,852,698	1,582,331
	31,442,014	27,493,439
Endowments		
Subject to appropriation and expenditure when a specified event occurs		
Scholarships	74,253,967	76,141,798
Amounts available for the benefit of ESU departments and organization	26,345,417	21,118,942
Greatest need	39,279	72,003
Total endowments	100,638,663	97,332,743
Not subject to spending policy or appropriation		
Beneficial interests in trusts	12,179,684	11,596,528
	112,818,347	108,929,271
Total net assets with donor restrictions	$ 144,260,361	$ 136,422,710

Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

	2024	2023
Satisfaction of purpose restrictions		
Scholarships	$ 1,093,530	$ 900,044
Amounts available for the benefit of ESU departments and organization	1,974,634	1,444,215
Donor advised funds	230,535	150,440
Greatest need	285,399	-
	3,584,098	2,494,699
Restricted-purpose spending-rate distributions and appropriations		
Scholarships	2,677,922	2,796,125
Amounts available for the benefit of ESU departments and organization	789,678	833,375
Internal management fee	1,713,268	1,612,771
	5,180,868	5,242,271
Net assets released from restrictions	$ 8,764,966	$ 7,736,970

Note 9. Endowment

The Foundation's governing body is subject to the *Uniform Prudent Management of Institutional Funds Act* (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the governing body appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions.

Additionally, in accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. Duration and preservation of the fund
2. Purposes of the Foundation and the fund
3. General economic conditions
4. Possible effect of inflation and deflation
5. Expected total return from investment income and appreciation or depreciation of investments
6. Other resources of the Foundation
7. Investment policies of the Foundation

The Foundation's endowment consists of numerous individual funds established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the governing body to function as endowments (board-designated endowment funds). As required by accounting principles generally accepted in the United States of America (GAAP), net assets associated with endowment funds, including board-designated endowment funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

The composition of net assets by type of endowment fund at June 30, 2024 and 2023 was:

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	$ 3,794,636	$ -	$ 3,794,636
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	70,085,795	70,085,795
Accumulated investment gains	-	22,000,545	22,000,545
Term endowments	-	8,552,323	8,552,323
Total endowment funds	$ 3,794,636	$ 100,638,663	$ 104,433,299

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	$ 2,559,427	$ -	$ 2,559,427
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	68,879,050	68,879,050
Accumulated investment gains	-	19,820,031	19,820,031
Term endowments	-	8,633,662	8,633,662
Total endowment funds	$ 2,559,427	$ 97,332,743	$ 99,892,170

Changes in endowment net assets for the years ended June 30, 2024 and 2023 were:

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ 2,559,427	$ 97,332,743	$ 99,892,170
Net investment return	202,539	7,769,869	7,972,408
Addition of contributions and collections on receivables	250	1,445,213	1,445,463
Appropriation of endowment assets for expenditure	(93,900)	(3,467,600)	(3,561,500)
Board restriction of unrestricted contributions	700,000	-	-
Transfer of endowment assets for expenditure	-	(200,346)	(200,346)
Transfer to board-designated endowment	200,346	-	200,346
Administration and management fees	(45,848)	(1,713,268)	(1,759,116)
Other changes	271,822	(527,948)	(256,126)
Endowment net assets, end of year	$ 3,794,636	$ 100,638,663	$ 103,733,299

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ 2,533,923	$ 94,855,049	$ 97,388,972
Net investment return	146,562	5,545,669	5,692,231
Addition of contributions and collections on receivables	4,989	2,007,174	2,012,163
Appropriation of endowment assets for expenditure	(87,500)	(3,629,500)	(3,717,000)
Administration and management fees	(38,547)	(1,612,771)	(1,651,318)
Other changes	-	167,122	167,122
Endowment net assets, end of year	$ 2,559,427	$ 97,332,743	$ 99,892,170

Investment and Spending Policies

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs and other items supported by its endowment while seeking to maintain the purchasing power of the endowment. Endowment assets include those donor-restricted endowment funds the Foundation must hold in perpetuity or for donor-specified periods, as well as those of board-designated endowment funds. Under the Foundation's policies, endowment assets are invested in a manner that is expected to produce long-term investment returns of approximately 7.00% to 8.00%. Actual returns and risk in any given year may vary from this amount.

To satisfy its long-term rate of return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both current yield (investment income such as dividends and interest) and capital appreciation (both realized and unrealized). The Foundation targets a diversified asset allocation that limits its dependency on any one asset class to achieve its long-term return objectives within prudent risk constraints.

The Foundation has a policy (the spending policy) of appropriating for expenditure each year a percent of its endowment fund's market value on the valuation date factored by the prior 12 quarter rolling average market value. During the years ended June 30, 2024 and 2023, the Foundation appropriated 3.70% and 3.70%, respectively, of its endowment fund for expenditure. In addition, the Foundation assesses an annual administration fee of 1.81% and 1.60% for 2024 and 2023, respectively, on its endowment fund's market value on the valuation date factored by the prior 12 quarter rolling average market value. The valuation date for the July 1, 2023 appropriation was June 30, 2022. The valuation date for the July 1, 2022 appropriation was June 30, 2021. In establishing these policies, the Foundation considered the long-term expected return on its endowment. Accordingly, over the long term, the Foundation expects the current strategy to allow its endowment to grow at an average of 2.00% annually. This is consistent with the Foundation's objective to maintain the purchasing power of endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment returns.

Underwater Endowments

The governing body of the Foundation has interpreted UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Foundation considers a fund to be underwater if the fair value of the fund is less than the sum of

a) the original value of initial and subsequent gift amounts donated to the fund and

b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Foundation has interpreted UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. The Foundation has a policy that permits spending from underwater endowment funds so long as neither the individual fund is more than 15% underwater or if 33% of the total number of endowment funds are more than 15% underwater, unless otherwise precluded by donor stipulations or laws and regulations.

At June 30, 2024 and 2023, there were no underwater endowments.

Note 10. Liquidity and Availability

The Foundation is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Foundation must maintain sufficient resources to meet those responsibilities to its donors. Thus, certain financial assets may not be available for general expenditures within one year. As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Foundation invests cash in excess of daily requirements in short-term investments. Annually, the board designates any operating surplus to its liquidity reserves, which was $5,411,923 and $4,328,958 as of June 30, 2024 and 2023, respectively. There is also a quasi-endowment established by the governing board, valued at $3,794,636 and $2,559,427 as of June 30, 2024 and 2023, respectively. Although the Foundation does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditures as part of its annual budget approval and appropriation process, amounts from its quasi-endowment could be made available if necessary.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2024 and 2023, comprise the following:

	2024	2023
Cash and cash equivalents	$ 1,739,150	$ 1,256,714
Contributions receivable	94,746	60,613
Appropriations from the endowment in accordance with the spending policy	4,620,900	4,080,600
Appropriation of the annual administration fee from the endowment in accordance with the spending policy	2,174,911	2,038,544
	$ 8,629,707	$ 7,436,471

Note 11. Related Party Transactions

The Foundation is a component unit of Emporia State University. The purpose of the Foundation is to aid, foster and promote the development and welfare of Emporia State University in Emporia, Kansas, and the education and welfare of its students, faculty and alumni, and to acquire property of all kinds for purposes stated above. The Foundation is dependent on the existence of Emporia State University. All personnel of the Foundation are considered employees of the State of Kansas. The personnel positions at the Foundation are either funded by the State or are the responsibility of the Foundation. The Foundation reimburses the University for the payroll and related costs of personnel positions not funded by the State. The Foundation purchases services, supplies and materials from the University, as well as from outside vendors.

During the years ended June 30, 2024 and 2023, the Foundation received funding from the University of $225,000 and $300,000, respectively, for capital campaigns support. The Foundation made payments to the University for the years ended June 30, 2024 and 2023 of $2,415,868 and $2,004,113, respectively, which consisted of $2,282,254 and $1,905,158, respectively, for personnel services, and $133,614 and $98,955, respectively, for supplies and services.

During the years ended June 30, 2024 and 2023, the Foundation awarded the University $3,868,854 and $2,746,481, respectively, for reimbursement on university projects.

The Foundation has outstanding pledge commitments from the board of trustees and management in the amount of $818,614 and $668,202 for the years ended June 30, 2024 and 2023, respectively.

Note 12. Retirement Plans

Foundation employees participate in two separate programs as employees of the State of Kansas. Employees classified as University support staff participate in the "Kansas Public Employees Retirement System" (KPERS). Benefit provisions are established by state statute and provide retirement, disability and death benefits to benefit eligible employees. KPERS issues a publicly available annual financial report that includes its financial statements and required supplementary information and is available upon request from KPERS.

Other eligible employees are required to participate in the Kansas Board of Regents (Regents) defined contribution retirement plan, which was authorized by K.S.A. 74-4925. This defined contribution program is funded through contributions by the Foundation and individual employees. The Regents have selected several companies to provide investment options to participants. Benefits under these plans depend solely on the contributed amounts and the returns earned on the investment of those contributions. All contributions are fully vested with the first contribution.

Employees may also elect to participate, up to the maximum dollar amount permitted by the Internal Revenue Code, in a voluntary tax-sheltered annuity program. The voluntary plan permits employees to designate a part of their earnings into tax-sheltered investments and thus defer federal and state income taxes on their contributions and the accumulated earnings under the plan. Participation and the level of employee contributions are voluntary. The employer is not required to make contributions to the plan.

Note 13. Significant Concentrations and Estimates

Accounting principles generally accepted in the United States of America require disclosure of certain significant uncertainties and current vulnerabilities due to certain concentrations. Those matters include the following:

Investments

The Foundation invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying statements of financial position.

Contributions Receivable

Approximately 36% of all contributions receivable were from one donor in 2024. Approximately 60% of all contributions receivable in 2023 were from two donors.

Beneficial Interests in Trusts

Estimates related to the valuation of beneficial interests in trusts are described in *Note 4*.

Annuities and Trusts Payable

Estimates related to the valuation of annuities and trusts payable are described in *Note 6.*

Functional Allocation of Expenses

Significant estimates relating to the allocation of expenses on a functional basis are described in *Note 1*.

City of Emporia Appropriations and Sponsorship Request

04/02/2026 5:54 PM (CDT)

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Flint Hills Technical College
Parent company physical location address	3301 W 18th Avenue
Organization name	Flint Hills Technical College
Complete mailing address	cdaugherty@fhtc.edu
Phone number	6203411306
Website address	West 18th Avenue
Executive Director	President/CEO - Caron Daugherty
Executive Director email	cdaugherty@fhtc.edu
Board chair	Mandy Steffes
Board Chair email	cdaugherty@fhtc.edu
Prepared by name and title	Caron Daugherty, President/CEO

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Nancy Thompson

Title

Vice President for Administrative Services

Responsibilities

College finances

Organization mission	To equip students with educational, career, and professional skills that promote personal development to fulfill community and workforce needs.
Organization Goals	Strategic Plan 2025-2030 Strategic Goals and Objectives - Strategic Goal 3 Optimized Facilities | Goal A Expand campus footprint in Emporia by 25% | Objective ii Establish Precision Agriculture space [includes drone technology and training] 1. HIGH-QUALITY PROGRAMS: Expand and support innovative, industry-aligned programs and student-centered learning experiences. GOAL: Increase and sustain total academic year enrollment by 10% or greater from previous five-year average through 2030 (Baseline for Success: 2358+ HC; 698+ FTE) i. Implement targeted marketing strategies for under-served populations ii. Expand capacity for high-interest programs iii. Expand program degree offerings strategically 2. WELL-SUPPORTED EMPLOYEES: Invest in professional development, resources, and a supportive work environment to support student needs. GOAL: Establish comprehensive employee retention program with 90%+ retention rate by 2030 i. Enhance onboarding and training processes that emphasize student-centered teaching practices ii. Support management training in student engagement and inclusive learning environments iii. Assess and update evaluation processes to prioritize student learning outcomes iv. Provide targeted professional development on supporting student populations 3. OPTIMIZED FACILITIES: Maintain and enhance safe, accessible, and technologically advanced spaces for optimal student learning. GOAL A: Expand campus footprint in Emporia by 25% (31,500 sq ft) by 2030 i. Complete dedicated maintenance facility ii. Establish Precision Agriculture space iii. Plan for updated IT system needs GOAL B: Create comprehensive maintenance plan by 2030 i. Implement clear prioritization system for repairs and preventative maintenance ii. Prioritize protection of high-value equipment iii. Develop detailed equipment maintenance schedule 4. STRONG PARTNERSHIPS: Strengthen relationships with industry, community organizations, and educational institutions to expand student opportunities. GOAL A: Facilitate at least one new educational opportunity in Chase, Coffey, Morris, Osage, Wabaunsee, or Greenwood Counties per year through 2030 beyond dual/concurrent courses. i. Expand Business and Industry training with student internship and apprenticeship components ii. Collaborate with high schools on early College programs and career exploration for students iii. Develop flexible learning options to serve students throughout the service area GOAL B: Maintain existing and develop new partnerships in 7-county service area

	(min. 1 per year) by 2030 i. Expand the College's employer network to enhance student job placement rates ii. Increase community engagement opportunities for student service learning and career development iii. Establish collaborations with regional partners offering student scholarships and resources iv. Create seamless educational pathway partnerships supporting student transfer and advancement
Program organization/event name	FHTC - Precision Agriculture / CDL Facility renovations for city annexation - to include ADA and fire suppression/sprinkling upgrades at 615 Overlander
Amount of funding requested from City	$257,075
Total operating or event budget	Renovation costs - $1,094,558
What percentage of your total program budget does City funding request represent?	23% - the attachment below is the renovation estimate
Provide profit/loss statement.	2027 Renovation Estimate _ AG and CDL Overlander.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Utility Connections & connection to the building -- $75,000.00 ADA Door Upgrades -- 38,500.00 ADA Parking -- 2,520.00 ADA Sidewalk -- 5,978.00 New Sprinkler System -- 90,077.00 Sprinkler Connection at Street -- 45,000.00 TOTAL CITY APPROPRIATION REQUEST -- $257,075
Is this a one-time funding request?	Yes
Number served by this program in previous year.	Agriculture -- 6 [first year]; 9 enrolled to date for FA26 | CDL -- 76 licenses (serve EVCO, Norfolk, etc.)
Projected number served by this program in the upcoming year.	Agriculture -- 10+ students | CDL -- 75-100 licences
Estimated number who will stay overnight.	N/A
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

2026 - Nursing program - $73,000
2025 - Capital needs - $113,000
2024 - Early Childhood Education - $63,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	Yes
If so, please list budgeted amounts and estimation of hours and needs.	I intend to submit a similar request for a similar amount from Lyon County.
Please show all in-kind matches your agency or organization receives.	The College receives in-kind matches and donations through the College's 501(c)3 Foundation.
How does this program provide a benefit to Emporia?	FHTC provides a critical service in training a significant percentage of the local workforce, from automotive technicians to dental hygienists to CNAs to LPNs to welders and industrial maintenance engineers to support the industry partners.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	FHTC serves all of Lyon, Coffee, Chase, Greenwood, Wabaunsee, Osage, and Morris counties. We also provide automotive technology training in Anderson and Allen counties in partnerships with the Garnett and Iola school districts.
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	The academic programs have a tuition and fees cost. The CDL course has a training cost.
What is the average cost to participate in your program?	Associate Degree Precision Ag program cost is $12,695. The CDL basic training course is $4,500.
Will this funding request offset any municipal services?	No
Operating budget surplus	FY26 Budget approved 6.2025.pdf
Operating budget deficit	FY26 Budget approved 6.2025.pdf
Data to support need for increase funding	2027 Renovation Estimate _ AG and CDL Overlander.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	Yes

Please list your community partners.	Industry partners - Simmons, Michelin, Vektek, Smuckers, etc. Healthcare partners - Newman, CrossWinds, CareArc, dental offices, etc. Foundation partners - Jones and others ESU and other regional state universities; KU, K State USDs in the 7-county region and some outside the service area

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Lyon County

Amount requested

TBD

Amount and date of most recent award

2026 - $73,000

What are the metrics that will determine success of the program/event?

Increased enrollments, retention, completion, and graduation of students into careers that offer sustainable wages.

Increase in CDL licenses as well as an increase in bus driver training -- the state has audited the College's program and we received high marks.

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	501(c)3 Letter.pdf
Upload most recent audit or financial review	2025 FHTC Audit.pdf
Upload organization or event detailed budget	2027 Renovation Estimate _ AG and CDL Overlander.pdf
Upload letter demonstrating 501(c)3 status	501(c)3 Letter.pdf
Upload board membership list	FHTC Board Members through June 2026.pdf
Upload organizational chart	ORG CHART 2025-2026 3.11.2026.pdf

Upload anti-discrimination policy



2025-2026 CATALOG

Flint Hills Technical College Main Campus
3301 West 18th Avenue Emporia, KS 66801

Extension Campuses:
620 Constitution • Emporia, Kansas 66801
3701 West 8th Avenue • Emporia, Kansas 66801
305 N Oak • Garnett, Kansas 66032
2601 Nebraska Road • LaHarpe, Kansas 66751

admit@fhtc.edu 620.343.4600 | 800.711.6947

fhtc.edu

Flint Hills Technical College Catalog contains the most accurate information available at the time of publication. Content contained in this document and online are not contractual obligations. Flint Hills Technical College retains the right to make changes in programs, course offerings, policies, graduation requirements, tuition, fees, and refunds without notice. All such changes will be effective at times deemed appropriate by the proper institutional authorities and may apply to enrolled as well as prospective students.

Flint Hills Technical College does not discriminate on the basis of sex including pregnant and parenting students, sexual orientation, gender identity, gender expression, genetic information, disability status, veteran or military status, race, color, age, religion, marital status, or national or ethnic origin or any other factors which cannot lawfully be considered in educational programs, admissions policies, employment policies, financial aid or other college administered programs. For inquiries regarding Flint Hills Technical College's nondiscrimination policies or compliance with Title IX and/or Section 504 contact Lisa Kenner, Title IX Coordinator and EVP of Student Services/Academic Affairs, 3301 West 18th Avenue, Emporia, KS 66801, 620-341-1325, lkenner@fhtc.edu or Nancy Thompson, Director of Human Resources and VP of Administrative Services, 3301 West 18th Avenue, Emporia, KS 66801, 620-341-1304.

Students can see information about FHTC related to enrollment, retention, graduation rates, job placement rates, student body diversity and Federal Pell Grant Recipients at https://nces.ed.gov/collegenavigator. Job Placement Reports are available at the Keeble Student Success Center and on the FHTC website.

FHTC's Campus Security Report located at https://www.fhtc.edu/about/college-data/college-information/ provides information including crime statistics and procedures. A paper copy will be provided upon request. Policies and procedures can be reviewed through FHTC Board Docs website (https://go.boarddocs.com/ks/fhtc/Board.nsf/Private#).

Upload organization by-laws

FHTC Board Bylaws 2024.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



FLINT HILLS TECHNICAL COLLEGE
www.fhtc.edu
620.343.4600 | 800.711.6947 | fax 620.343.4610
3301 West 18th Avenue | Emporia, Kansas 66801

FY26 Budget Assumptions: (Changes made to budget requests after the May 2025 Board of Trustees Meeting)

Revenue:

- State Allocation – Kansas Campus Restoration Act Funding – new funding approved – $92,350
- Customized Training – based on current projections for CDL & Supragingival Trainings – increased
- Patterson Foundation Grant – slight reduction based on salary calculations
- Reimb. Salaries – slight reduction based on salary calculations

Expense:

- Instruction, Academic Support & Student Support
  - Minor adjustments to a few lines
- Institutional Support
  - Grant Management
    - Minor adjustments to a few lines
  - Jenzabar/PowerFaids Maintenance
    - Additional $15,000 added to account for new module expense
- Operations/Maintenance
  - Deferred Maintenance – added $92,350 for the Kansas Campus Restoration Act expense
  - Insurance – slight increase due to projected expense
  - Minor adjustments to a few lines
- Salary/Benefits
  - Faculty Salary – 3% Base salary increase plus step & column – average 3.35%
  - Classified (non-exempt) Staff – 2.5% Base salary increase plus step – average 3.30% increase
  - Unclassified (exempt) Staff – average 3.33% increase
  - Adjustments made to change faculty new hires to actual salary rather than projected

FY26 Budget Assumptions: (Assumptions presented at the May 2025 Board of Trustees Meeting)

- **Tuition and Fees Revenue Projections:**
  - Projected FTE for budget purposes is 718 FTE. Credit hour projections based on:
    - Actual credits from Summer, 2024, Fall 2024, and Spring 2025 (Enrollment as of 4/30/25)
    - Increased credits for new courses (General Education – Math and Precision Ag)
    - Increased credits in Nursing
    - Reduced high school General Education credits in anticipation of the "First 15 State Initiative".
  - No increase to Tuition, College Fees, Online Fees rates
  - No increase to Non-Tiered courses and General Education courses rates for high school students
  - Secondary Tuition (Excel in CTE) amount based off payment received in FY25
- **State Funding:**
  - State Technical Education (Tiered & Non-tiered) funding – increase of $22,392
  - State Base Operating Grant – decrease of $500,000
  - Capital Outlay funding – increase of $14,370
  - Business & Industry Outreach funding – reduction of $1,256
  - Student Success Initiatives funding – reduction of $99,587
  - Cybersecurity funding – no funding allocated in FY26 – reduction of $250,000

- **Other Revenue Projections:**
  - City of Emporia – new funding allocation – $113,000
  - Patterson Family Foundation Grant – $75,843
- **Expense Projections:**
  - Budget requests from programs and departments are included
  - Equipment – IT Department – reduced $150,000
  - Advertising – Marketing – increased $12,000
  - Contracted Services – Marketing – reduced $15,000
  - Energy – Fuel – reduced $50,000
  - Facility/Grounds Improvement – reduced $306,568
  - Leased Facilities – reduced $36,000
- **Salary/Benefits Expenses:**
  - Faculty Salary – 3% Base salary increase plus step & column – average 3.38% increase
  - Classified (non-exempt) Staff – 2.5% Base salary increase plus step – average 3.35% increase
  - Unclassified (exempt) Staff – average 3.37% increase
  - Projected 15% increase to Health Insurance Fringe for January-June (July-December 2024 remain at current rate)
    - Projected annual fringe = $9,784.00 per FT employee
  - New/adjusted Faculty positions:
    - General Education – Math – added full time position; reduced adjunct budget
    - Hygiene program – full year faculty position (budgeted half-year in FY25); reduced adjunct budget
    - Nursing program – two additional full year faculty positions (budgeted half-year in FY25); reduced adjunct budget
    - Precision Ag Program – full year faculty position budgeted; one-half salary to be paid with Patterson Foundation Grant Funds
    - Supplemental/Overload Contracts – reduced budget to align with FY25 contracts
  - New/adjusted Staff positions:
    - Accounts Receivable/Business Office Clerk – full year position (budgeted partial-year in FY25)
    - Added salary for staff completing additional education requirements
  - New/adjusted Staff positions (continued):
    - Added a second CDL Instructor; one-half salary to be paid through Patterson Foundation Grant Funds.
    - Added a new IT Support position
    - Added Interpreter Services Stipend to the budget
    - Additional 3% to personnel for additional duties
    - Adjustment to current IT Support personnel to new unclassified (exempt) IT position
    - College Navigator position removed from budget
    - Dental Hygiene Clinic Administrative Assistant position – full year position (budgeted partial-year in FY25)
    - Graphic Designer position – full year position (budgeted partial-year in FY25)
    - Reduced Leave payouts budget
    - Reduced Retirees budget

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Tuition and Fees Rates – FY16-FY26			
	Tuition – per cr hr	College Fees – per cr hr	Online Fees – per cr hr
FY16	$120	$40	$40
FY17	$120	$44	$40
FY18	$125	$45	$40
FY19	$125	$45	$40
FY20	$125	$50	$20
FY21	$125	$50	$20
FY22	$130	$55	$20
FY23	$130	$55	$20
FY24	$138	$55	$20
FY25	$140	$60	$25
FY26	$140	$60	$25

FHTC 20th Day (Census Day) Enrollment Report – 5-year Trend					
Total	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
Head Count	1222	1365	1610	1639	1794
Credit Hours	8776	8935	10072	10109	10745
FTE (total credit hours divided by 15 for a semester)	585.07	595.67	671.47	673.93	716.33

FY 2026 Budget Request ---- Expense ---- DRAFT			
	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Instruction	$4,899,719	$4,934,798	$35,079
Academic Support	$1,510,644	$1,524,631	$13,987
Student Support	$782,198	$803,387	$21,189
Institutional Support	$1,948,524	$1,987,136	$38,612
Operations/Maintenance	$1,797,795	$1,517,457	($280,338)
Auxiliary Services	$121,514	$120,051	($1,463)
Capital Outlay	$373,702	$388,072	$14,370
Grants	$779,580	$535,626	($243,954)
Expenses:	**$12,179,686**	**$11,811,158**	**($368,528)**
Revenue:	**$12,179,686**	**$11,811,158**	**($368,528)**
Difference + or -	$0	$0	$0
Salary/Benefits			
Salary	$ 5,619,491	$5,872,336	**$252,845**
FICA/Unemployment Taxes	$ 444,962	$454,208	**$9,246**
Health Insurance Fringe	$ 757,804	$895,951	**$138,147**
	$ 6,822,257	$7,222,496	**$400,239**

FY 2026 Budget Request ---- Revenue ---- DRAFT			
Description	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Postsecondary Tuition	$833,420	$847,000	$13,580
Postsecondary Tuition-CEP/HS	$85,365	$88,425	$3,060
Postsecondary Tuition-IET	$193,120	$184,960	($8,160)
Postsecondary Tuition-PPT	$62,900	$59,160	($3,740)
Postsecondary Tuition-WLD	$81,090	$78,370	($2,720)
Postsecondary Tuition-HYG	$275,652	$275,652	$0
Postsecondary Tuition-DNA	$56,056	$54,208	($1,848)
Postsecondary Tuition-NSG	$144,330	$206,550	$62,220
Postsecondary Tuition	**$1,731,933**	**$1,794,325**	
Secondary Tuition (Excel in CTE)	**$2,957,426**	**$2,957,426**	$0
College Fees	$606,785	$629,025	$22,240
Program Fees	$340,853	$339,853	($1,000)
Online Fees	$114,562	$111,350	($3,212)
Non-Tiered Course Fees (HS)	$20,000	$23,000	$3,000
First Yr Experience Crs Fee	$14,000	$20,000	$6,000
Certification Fees	$15,500	$19,500	$4,000
Accuplacer Test Fees	$1,000	$1,000	$0
Student Activity Fee	$7,500	$7,500	$0
Student Fees	**$1,120,200**	**$1,151,228**	
HHS Continuing Educ.	$2,500	$2,500	$0
Customized Training	$150,000	$175,000	$25,000
City of Emporia	$0	$113,000	$113,000
B&I Partnerships - LY Cty Commission	$100,000	$100,000	$0
Business & Industry Training	**$252,500**	**$390,500**	
State Tech Ed Funding	$2,486,819	$2,509,211	$22,392
Base Grant Funding	$1,500,000	$1,000,000	($500,000)
State Capital Outlay	$373,702	$388,072	$14,370
Student Success Initiatives	$246,635	$147,048	($99,587)
Cybersecurity/IT Improvements	$250,000	$0	($250,000)
Apprenticeships	$201,536	$200,280	($1,256)
Campus Restoration Funding	$0	$92,350	$92,350
State Allocations	**$5,058,692**	**$4,336,961**	
KBOR Internship Grant	$2,000	$2,000	$0
Perkins Local Grant	$157,578	$157,578	$0
Perkins Growth and Enhancement	$0	$8,000	$8,000
Patterson Foundation Grant	$0	$73,874	$73,874
Miscellaneous Grants/Donations	$2,000	$2,000	$0
Grants and Transfers	**$161,578**	**$243,452**	

Description	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Investment Income	**$235,000**	**$235,000**	$0
Bookstore: Textbooks	$95,000	$105,000	$10,000
Bookstore: Gen. Mdse	$25,000	$15,000	($10,000)
Auxiliary	**$120,000**	**$120,000**	
JEC Utility Reimbursement	$7,000	$7,000	$0
Sale of Assets	$1,000	$1,000	$0
Hygiene Client Production	$4,000	$4,000	$0
AMT Vehicle Repairs - Emporia	$64,000	$64,000	$0
AMT Vehicle Repairs - Garnett	$80,000	$100,000	$20,000
AMT Vehicle Repairs - LaHarpe	$35,000	$60,000	$25,000
HCA Catering	$20,000	$20,000	$0
Dental Client Production	$6,000	$6,000	$0
Graphic Arts Production	$25,000	$25,000	$0
Reimb. Miscellaneous Fees	$15,000	$15,000	$0
Reimb. Salaries	$228,418	$235,341	$6,923
Federal Work Study	$30,439	$18,426	($12,013)
Refunds	$1,500	$1,500	$0
Sales Tax Income	$25,000	$25,000	$0
Other	**$542,357**	**$582,267**	
Totals:	**$12,179,686**	**$11,811,158**	**($368,528)**

FY 2026 Budget Request ---- Expense ---- DRAFT			
	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Instructional			
AG - Equip Repair	$0	$0	$0
AG - Staff Travel	$0	$300	$300
AG - Supplies	$0	$0	$0
AHT - Certification Fees	$0	$0	$0
AHT - Equip Repair	$500	$0	($500)
AHT - Staff Travel	$300	$0	($300)
AHT - Supplies	$830	$0	($830)
Allied Health - Certification Fees	$3,200	$5,700	$2,500
Allied Health - Equip Repair	$0	$500	$500
Allied Health - Staff Travel	$0	$300	$300
Allied Health - Supplies	$5,850	$7,500	$1,650
AMT - Emporia - Equip Repair	$2,800	$2,000	($800)
AMT - Emporia - Reimbursables	$64,000	$64,000	$0
AMT - Emporia - Software	$3,450	$3,450	$0
AMT - Emporia - Staff Travel	$300	$400	$100
AMT - Emporia - Supplies	$90,420	$22,593	($67,827)
AMT - Garnett - Equip Repair	$500	$500	$0
AMT - Garnett - Reimbursables	$80,000	$100,000	$20,000
AMT - Garnett - Software	$2,100	$2,100	$0
AMT - Garnett - Staff Travel	$900	$2,700	$1,800
AMT - Garnett - Supplies	$13,587	$11,424	($2,163)
AMT - LaHarpe - Equip Repair	$500	$500	$0
AMT - LaHarpe - Reimbursables	$35,000	$60,000	$25,000
AMT - LaHarpe - Software	$2,100	$1,700	($400)
AMT - LaHarpe - Staff Travel	$500	$650	$150
AMT - LaHarpe - Supplies	$12,120	$8,704	($3,416)
B&I - Contracted Services	$10,000	$10,000	$0
B&I - Equip Repair	$0	$10,000	$10,000
B&I - Reimbursables	$10,000	$0	($10,000)
B&I - Supplies	$15,000	$15,000	$0
BUS - Reimbursables - Certification	$5,200	$1,600	($3,600)
BUS - Software	$2,705	$3,090	$385
BUS - Staff Travel	$400	$400	$0
BUS - Supplies	$2,473	$1,373	($1,100)
CMTE - Equip Repair	$2,000	$2,000	$0
CMTE - Software	$2,000	$2,000	$0
CMTE - Staff Travel	$400	$400	$0
CMTE - Supplies	$1,040	$3,200	$2,160
CPD - Equip Repair	$250	$250	$0
CPD - Software	$200	$200	$0
CPD - Staff Travel	$400	$400	$0
CPD - Supplies	$733	$505	($228)
CTE Instruction @HS - HS/CEP	$250,000	$250,000	$0

FY 2026 Budget Request ---- Expense ---- DRAFT			
	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Div Arts - Program Development	$475	$200	($275)
Div Health - Program Develop.	$22,800	$12,000	($10,800)
Div Information - Program Dev.	$0	$275	$275
Div Technology - Program Dev.	$0	$1,500	$1,500
DNA - Equip Repair	$1,000	$1,000	$0
DNA - Reimbursables	$6,000	$1,500	($4,500)
DNA - Software	$1,500	$1,500	$0
DNA - Staff Travel	$1,200	$1,200	$0
DNA - Supplies	$17,576	$18,540	$964
ECE - Equip Repair	$475	$450	($25)
ECE - Staff Travel	$900	$900	$0
ECE - Supplies	$435	$1,015	$580
EMS - Equip Repair	$750	$800	$50
EMS - Software	$3,500	$3,500	$0
EMS - Staff Travel	$1,100	$600	($500)
EMS - Supplies	$30,061	$7,665	($22,396)
EMS - Reimbursables	$0	$3,000	$3,000
First Aid/CPR - Supplies	$0	$14,000	$14,000
First Aid/CPR - Travel	$0	$450	$450
GAT - Equip Repair	$4,900	$4,900	$0
GAT - Software	$1,360	$1,450	$90
GAT - Staff Travel	$1,000	$1,000	$0
GAT - Supplies	$9,975	$9,475	($500)
GAT - Reimbursables	$34,000	$34,000	$0
GEN EDS - Memberships/Dues	$100	$100	$0
GEN EDS - Program Dev.	$0	$0	$0
GEN EDS - Software	$162	$162	$0
GEN EDS - Staff Travel	$2,775	$2,775	$0
GEN EDS - Supplies	$6,921	$5,960	($961)
GEN EDS Instruction @HS - HS/CEP	$50,000	$70,000	$20,000
HCA - Equip Repair	$4,700	$4,700	$0
HCA - Staff Travel	$3,100	$600	($2,500)
HCA - Supplies	$40,517	$60,000	$19,483
HCA Catering - Reimbursables	$25,000	$20,000	($5,000)
HYG - Equip Repair	$1,000	$1,000	$0
HYG - Reimbursables	$2,500	$2,500	$0
HYG - Software	$4,700	$4,200	($500)
HYG - Staff Travel	$600	$600	$0
HYG - Supplies	$98,750	$47,260	($51,490)
IDC - Memberships/Dues	$2,200	$2,400	$200
IDC - Staff Travel	$2,600	$800	($1,800)
IET - Equip Repair	$8,000	$8,000	$0
IET - Software	$4,995	$4,995	$0
IET - Staff Travel	$3,500	$3,500	$0

FY 2026 Budget Request ---- Expense ---- DRAFT			
	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
IET - Supplies	$59,258	$53,969	($5,289)
MMD - Software	$450	$450	$0
MMD - Staff Travel	$500	$500	$0
MMD - Supplies	$1,846	$1,614	($232)
NET - Supplies	$7,957	$7,892	($65)
New Program Development	$25,000	$0	($25,000)
NSG - Equip Repair	$8,600	$4,000	($4,600)
NSG - Software	$0	$0	$0
NSG - Staff Travel	$900	$1,000	$100
NSG - Supplies	$74,625	$74,866	$241
OSHA - Supplies	$59,700	$45,000	($14,700)
OSHA - Reimbursables	$32,000	$32,000	$0
OSHA - Travel	$0	$4,000	$4,000
PPT - Equip Repair	$730	$0	($730)
PPT - Staff Travel	$1,950	$600	($1,350)
PPT - Supplies	$11,137	$12,400	$1,263
Professional Development Activities	$5,000	$4,000	($1,000)
Supplies: Miscellaneous	$1,700	$1,700	$0
WLD - Equip Repair	$4,600	$4,600	$0
WLD - Staff Travel	$900	$900	$0
WLD - Supplies	$69,265	$72,728	$3,463
Salary/Benefits - Instructional	$3,510,716	$3,656,668	$145,952
Academic Support			
A/V Software -- IT Department	$110,000	$91,000	($19,000)
AV Library all programs (DVD's)	$4,700	$0	($4,700)
Books/Periodicals - Library	$850	$900	$50
Equipment - IT Dept	$300,000	$150,000	($150,000)
Membership/Dues - Assessment	$350	$400	$50
Membership/Dues - IDC	$0	$2,300	$2,300
Staff Travel - Assessment	$5,000	$7,000	$2,000
Staff Travel - Library	$350	$350	$0
Staff Travel - IT dept	$300	$300	$0
Staff Travel - IDC dept	$0	$2,600	$2,600
Supplies - Assessment	$1,000	$1,000	$0
Supplies - IDC	$200	$300	$100
Supplies - IT dept	$5,000	$5,000	$0
Supplies - Library	$330	$250	($80)
SW -- Assessment (Instruction)	$3,700	$0	($3,700)
SW - Library (database)	$7,000	$12,800	$5,800
Salary/Benefits - Academic Support	$1,071,864	$1,250,431	$178,567
Student Support			
Communications - Support Serv.	$9,000	$7,400	($1,600)

FY 2026 Budget Request ---- Expense ---- DRAFT			
	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Graduation Expenses - Suppor	$20,000	$20,000	$0
Printing - Support Service	$5,000	$5,000	$0
Staff Travel - Student Services	$20,000	$20,000	$0
Student Activities	$7,500	$7,500	$0
Supplies - Student Services	$20,000	$20,000	$0
Supplies - Testing	$2,000	$2,000	$0
SW- Student Services	$21,220	$21,300	$80
Salary/Benefits - Student Support	$677,478	$700,187	$22,709
Institutional Support			
Administrative Fees	$16,000	$8,000	($8,000)
Advertising - Marketing	$60,000	$72,000	$12,000
A/V Software - Marketing	$4,500	$900	($3,600)
Staff Travel - Marketing	$1,100	$2,600	$1,500
Supplies - Marketing	$400	$400	$0
Recruiting Materials - Marketing	$14,000	$14,000	$0
Contracted Services - Marketing	$15,000	$0	($15,000)
Advertising - Position Openings	$35,000	$25,000	($10,000)
Audit Services	$22,000	$31,000	$9,000
A/V Software - Admin	$10,800	$0	($10,800)
Background Checks	$1,500	$1,500	$0
Bank Services	$33,000	$28,000	($5,000)
Cell Phone Services	$15,000	$9,000	($6,000)
Copier Services	$10,000	$15,000	$5,000
Debt Collection Fees	$25,000	$25,000	$0
Dues & Memberships	$23,050	$17,000	($6,050)
Employee Assistance Program	$2,450	$2,450	$0
Employee Longevity Program	$2,000	$2,000	$0
Employee Tuition Benefit	$40,000	$40,000	$0
Foundation Support	$20,000	$20,000	$0
Freight/Shipping Services	$500	$500	$0
Grant Management - Software	$180	$500	$320
Grant Management - Supplies	$100	$200	$100
Grant Management - Travel	$1,800	$2,400	$600
Institutional Accreditation	$15,000	$22,000	$7,000
Jenzabar/PowerFaids Maintenance	$240,000	$275,000	$35,000
Jenzabar Training/Travel	$12,000	$12,000	$0
Legal Services	$10,000	$10,000	$0
Membership Legislative	$12,000	$12,000	$0
President Contingency	$7,500	$7,500	$0
Printing - Admin	$500	$500	$0
Staff Travel - Admin	$11,000	$11,000	$0
Staff Travel - Business Office	$2,000	$2,000	$0
Staff Travel - B&I	$4,000	$5,000	$1,000

FY 2026 Budget Request ---- Expense ---- DRAFT			
	FY25 Budget	FY26 Budget Proposed	Original vs Proposed Increase / (Decrease)
Supplies - B&I	$500	$750	$250
Supplies - Admin	$12,000	$12,000	$0
Tolls/Turnpike	$1,000	$1,000	$0
Salary/Benefits - Institutional Support	$1,267,644	$1,298,936	$31,292
Operations/Maintenance			
Deferred Maintenance	$32,815	$92,350	$59,535
Energy -- Fuel	$300,000	$250,000	($50,000)
Equipment--Facilities	$130,000	$120,000	($10,000)
Extermination	$3,500	$3,500	$0
Facility/Grounds Improvement	$606,568	$300,000	($306,568)
Floor Rugs/Laundry Service	$10,000	$9,131	($869)
Insurance	$175,000	$241,420	$66,420
Internet Services	$18,000	$18,000	$0
Leased Facilities	$72,000	$36,000	($36,000)
Security Services	$20,000	$20,000	$0
Postage/Telephone/Fax	$35,000	$26,000	($9,000)
Sales Tax Expense	$25,000	$25,000	$0
Supplies (Main Campus)	$50,000	$40,000	($10,000)
Utilities - JEC	$14,000	$8,776	($5,224)
Water --- Sewer --- Refuse	$20,000	$20,000	$0
Salary/Benefits - Operations & Maint.	$285,912	$307,280	$21,368
Auxiliary Services			
Textbooks	$90,000	$100,000	$10,000
College Store Resale Items	$22,881	$11,057	($11,824)
Salary/Benefits - Auxiliary Services	$8,633	$8,994	$361
Capital Outlay			
Capital Outlay	$373,702	$388,072	$14,370
Grants			
KBOR Internship Grant	$3,000	$2,000	($1,000)
Apprenticeships	$49,015	$0	($49,015)
Cybersecurity Grant	$250,000	$0	($250,000)
Student Success Initiatives	$211,987	$147,048	($64,939)
City of Emporia	$0	$113,000	
Lyon County Commission Grant	$100,000	$100,000	$0
Perkins: Perkins Performance Grant	$8,000	$8,000	$0
Perkins: Growth & Enhancement	$0	$8,000	$8,000
Perkins Local Grant	$157,578	$157,578	$0
Totals	**$12,179,686**	**$11,811,158**	($515,518)

BEN MOORE STUDIO
ARCHITECTURE + PLANNING

FHTC
Precision Agriculture Building
Opinion of Probable Cost
Date: 3/11/26
LOCATION:Emporia, Kansas

Construction Items	Quantity	Unit	Cost / Unit	Total
Contractor Mobilization	1	Each	7089	7,089.00
Utility Connections & connection to the builiding	75000	Each	1	75,000.00
Sprinkler Connection at Street	45000	Each	1	45,000.00
Remodel to add Exit Corridor	116	SF	175	20,300.00
Remodel to add Conference Room	180	SF	175	31,500.00
Remodel to add Office	301	SF	175	52,675.00
Remodel to add Stair at Mezzanine	50000	Each	1	50,000.00
New Sprinkler System	6929	SF	13	90,077.00
New Entry Awnings	2	each	7500	15,000.00
ADA Parking	180	SF	14	2,520.00
ADA Sidewalk	427	SF	14	5,978.00
ADA Door Upgrades	11	Each	3500	38,500.00
LED Lighitng	6929	SF	5	34,645.00
New Overhead door	1	Each	7500	7,500.00
Modify Metal Building for larger OVHD	1	Each	5000	5,000.00
Bollards	10	Each	1500	15,000.00
Addition Classrooms	1486	SF	250	371,500.00
Addition Restrooms	400	SF	275	110,000.00
Cameras / Security	0	Each	250	0.00
Projectors & IT	0	Each	250	0.00
Contractor Overhead + Profit	1	@	12%	117,274.08
Construction Total				1,094,558.08
Contingency			10%	109,455.81
Total Project Cost				1,204,013.89

Disclaimer
This is an Opinion of Probable Cost. Our design team has no control over the contractors cost of labor, materials, equipment or services furnished by the contractor or the influence of inflation or market conditions. The design team does not control the contractors means and methods of determining prices, the competitive bidding market and does not guarantee that final construction bids or actual construction costs will not vary from this document. This opinion of probable construction cost is made on the basis of the design team experience and represents the best judgement as if construction was starting the date indicated above. It is recommended that a hazardous materials assessment be performed by a third party to confirm or deny the existence of hazardous materials. This estimate does not include the price of hazardous materials testing or remediation if hazardous materials are discovered.

FLINT HILLS TECHNICAL COLLEGE

Emporia, Kansas

Independent Auditor's Report and
Financial Statements with
Supplementary Information
For the Year Ended June 30, 2025

FLINT HILLS TECHNICAL COLLEGE

Emporia, Kansas

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Management's Discussion and Analysis

Introduction:

Flint Hills Technical College (the College) presents this Management's Discussion and Analysis (MD&A) to provide an overview of the College's financial position and results of operations for the fiscal year ended June 30, 2025, with selected comparative information from prior fiscal years. This discussion should be read in conjunction with the College's audited financial statements and accompanying notes. The College is responsible for the preparation and fair presentation of its financial statements in accordance with generally accepted accounting principles (GAAP) as mandated by the Governmental Accounting Standards Board (GASB). A separate audit is issued for the Flint Hills Technical College Foundation and is available for review at 3301 W. 18th Avenue, Emporia, Kansas 66801.

During the fiscal year, the College implemented GASB Statement No. 101, *Compensated Absences*, which establishes updated guidance for the recognition and measurement of liabilities for compensated absences. The adoption of this standard resulted in changes to the presentation of compensated absence liabilities within the financial statements. The implementation of GASB 101 also required prior period adjustments.

Using the Annual Report:

The annual financial report includes the basic financial statements and required supplementary information.

The basic financial statements consist of the following components:

1. **Statement of Net Position** – Presents the College's financial position at year-end.
2. **Statement of Revenues, Expenses, and Changes in Net Position** – Present operating and non-operating revenues and expenses for the fiscal year.
3. **Statement of Cash Flows** – Reports cash inflows and outflows from operating, noncapital financing, capital financing, and investing activities.
4. **Notes to the Financial Statements** – The notes are an integral part of the basic financial statements and provide essential information necessary for a full understanding of the College's financial position and results of operations.

Required Supplementary Information:

Management's Discussion and Analysis - This discussion is required by accounting standards to provide a narrative overview and analysis of the College's financial activities and is not considered part of the basic financial statements.

Financial Highlights:

The College experienced a strong fiscal year marked by continued growth, financial stability, and strategic investment in facilities and programs. Total assets increased to $15.8 million, while total liabilities remained relatively low at $2.2 million, resulting in a net position of $13.6 million. This reflects an increase of more than $2.2 million in net position during Fiscal Year 2025.

The primary driver of this increase was enhanced state funding, including $1.5 million in Base Operating Grant funding, along with targeted state and grant funding. The College also received state funding for specific initiatives, including Cybersecurity, Student Success, and Workforce Investment projects.

In addition, the College was awarded several grants during the year, including a multi-year grant from the Patterson Family Foundation. Patterson Family Foundation grant funds that have not been expended are held as cash until eligible costs are incurred. Strategic use of these funds allowed the College to invest in essential capital assets and complete critical facility improvements while minimizing the impact on general operating resources.

Statement of Net Position:

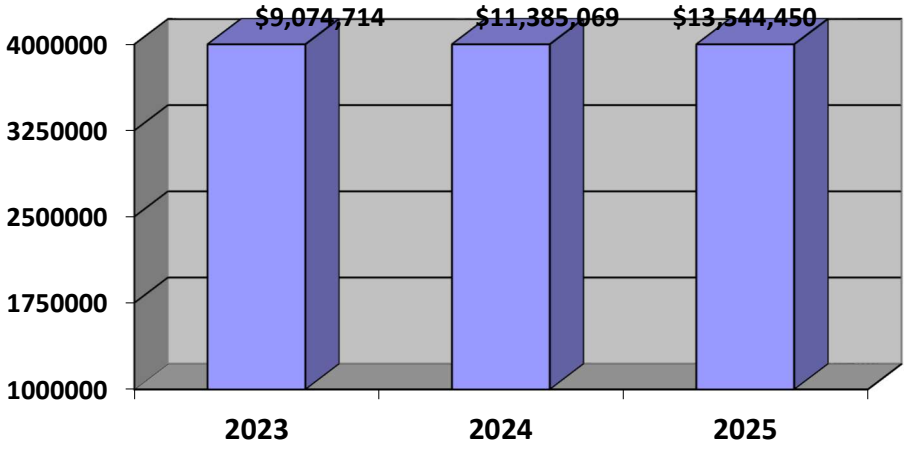
The Statement of Net Position presents the College's financial position as of June 30, 2025, and provides a snapshot of assets, liabilities, and net position at a specific point in time. Net Position represents the difference between total assets and total liabilities and serves as a key indicator of the College's financial stability.

Assets and liabilities are classified as either current or noncurrent based on their expected time frame for realization or settlement. Current assets and liabilities are generally expected to be realized or settled within 12 months, while noncurrent assets and liabilities extend beyond that period.

Comparison of Net Position – Fiscal Year 2023 to 2025

The College's net position continued to strengthen in Fiscal Year 2025 compared to Fiscal Years 2023 and 2024, reflecting sustained financial growth. This positive trend was driven by increases in both current and noncurrent assets, supported by continued state funding and strategic capital investments.

Total Net Position for 2025 compared to 2023 and 2024:



The College has experienced consistent growth in net position over the three-year period, demonstrating effective financial management and long-term fiscal stability.

Total breakdown of assets between current and noncurrent classification is as follows:

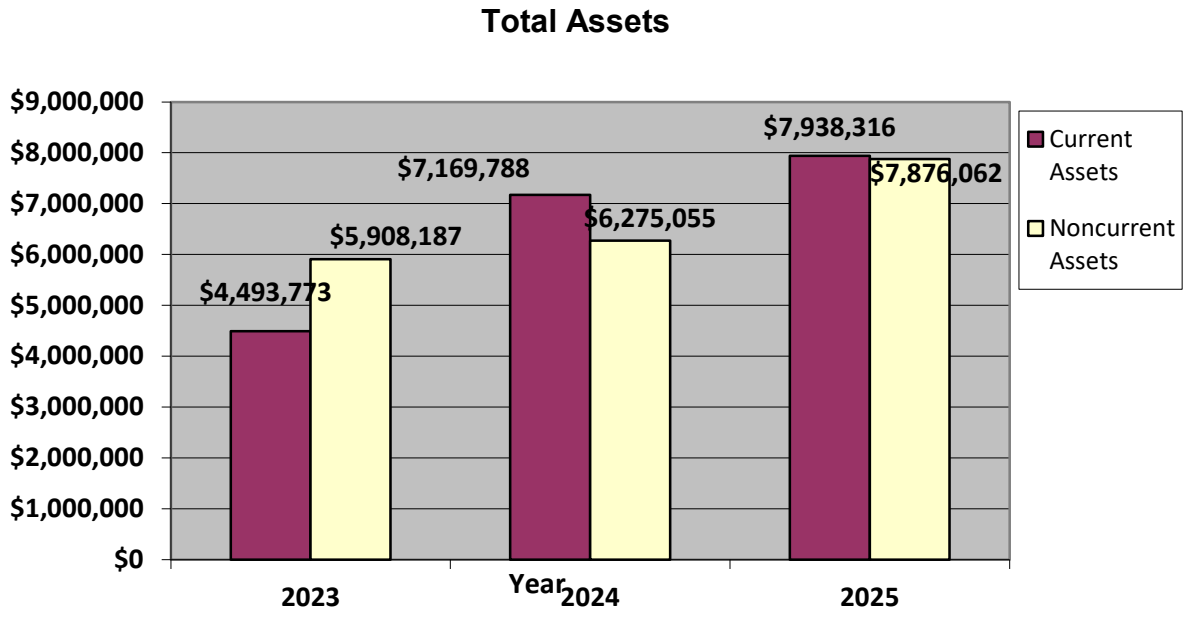
Comparison of Assets – Fiscal Year 2024 to 2025

	2024	% Total 2024	2025	% Total 2025
Current Assets	$ 7,169,788	53.33%	$ 7,938,316	50.20%
Non-Current Assets	$ 6,275,055	46.67%	$ 7,876,062	49.80%
Total Assets	$ 13,444,843	100.00%	$ 15,814,378	100.00%
Deferred Outflows	$ 187,272		$ 192,871	

The College's current assets increased by $768,528. While current assets increased in total dollar value, they represented a slightly smaller percentage of total assets, indicating a shift toward long-term investments.

Noncurrent assets increased by approximately $1.6 million, primarily due to equipment purchases and facility improvements.

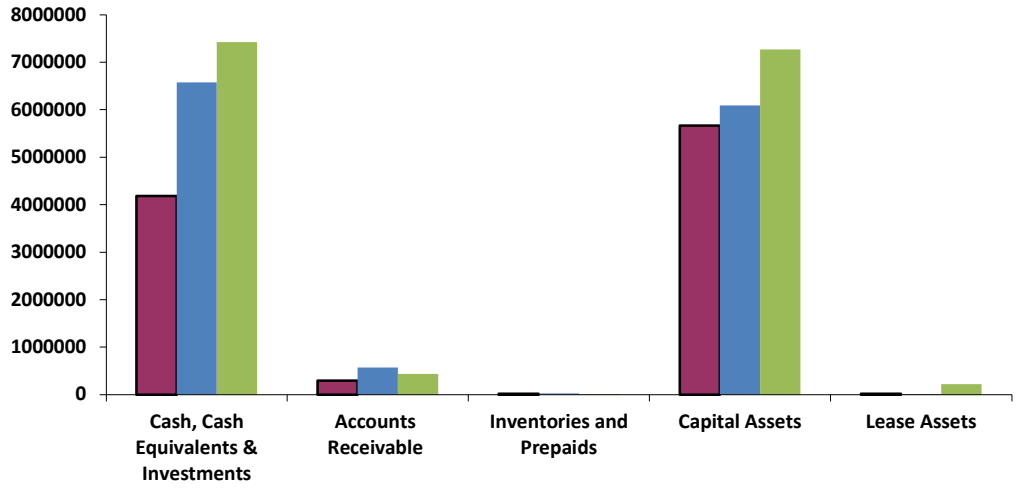
Deferred outflows of resources increased modestly and relate primarily to pension and other postemployment benefit reporting requirements under GASB standards. These amounts are not indicative of immediate cash outflows.



Key contributors to asset growth included:

- Completion of a multi-year ARPA Grant from the Department of Commerce to expand the Welding Technology Program through additional equipment purchases.
- Construction of a new Maintenance Department building funded through the Base Operating Grant with local support from the Lyon County Commission and the City of Emporia.
- Renovation of classrooms and lab spaces to consolidate programs from the Downtown Campus to the main campus.
- Use of Base Operating Grant funds to replace aging information technology equipment.
- Receipt of a multi-year grant from the Patterson Family Foundation, with funds recorded as cash until expended. This grant will assist the launch of the Precision Agriculture Program and expansion of Commercial Driver's License (CDL) courses.
- Receipt of funds from the Lyon County Commission to purchase new equipment for the Computerized Machine Tool Engineering Program.

2023, 2024, & 2025 Total Assets by Type



State funding continues to play a critical role in the College's financial performance. During Fiscal Year 2025, the State was unable to fully fund the College's enrollment under the Excel in CTE program, resulting in a modest decline in related revenue. The College also experienced a reduction in State Tiered and Non-Tiered funding. These decreases were partially offset by increased tuition and fee revenue, higher interest earnings on the College's investment and checking account balances, and the strategic use of grant funding to support general operating expenses, resulting in an overall increase in cash flow.

Comparison of Liabilities – Fiscal Year 2025

The College's current liabilities primarily consist of accounts payable, accrued wages and payroll tax liabilities, compensated absences, and deferred revenue. These obligations are expected to be settled within the normal 12-month operating cycle and reflect the College's short-term financial commitments.

Noncurrent liabilities are long-term, with settlement extending beyond the 12-month period.

	2024	% Total 2024	2025	% Total 2025
Current Liabilities	$ 1,346,787	66.52%	$ 1,518,697	67.67%
Non-Current Liabilities	$ 677,769	33.48%	$ 725,713	32.33%
Total Liabilities	$ 2,024,556	100.00%	$ 2,244,410	100.00%
Deferred Inflows	$ 222,490		$ 218,389	

Overall, liabilities remained manageable and low relative to total assets, supporting a strong net position and demonstrating continued fiscal discipline.

Combined Statements of Revenues, Expenses and Changes in Net Position

The combined statements of revenues, expenses, and changes in net position present the College's financial results for the fiscal year ending June 30, 2025, by fund and distinguish between operating and non-operating activities.

Operating revenues and expenses relate to the direct exchange of goods and services provided by the College, while non-operating revenues include state appropriations, Federal Pell Grants, county mill levy funding for the Adult Education Center, and gifts and contributions.

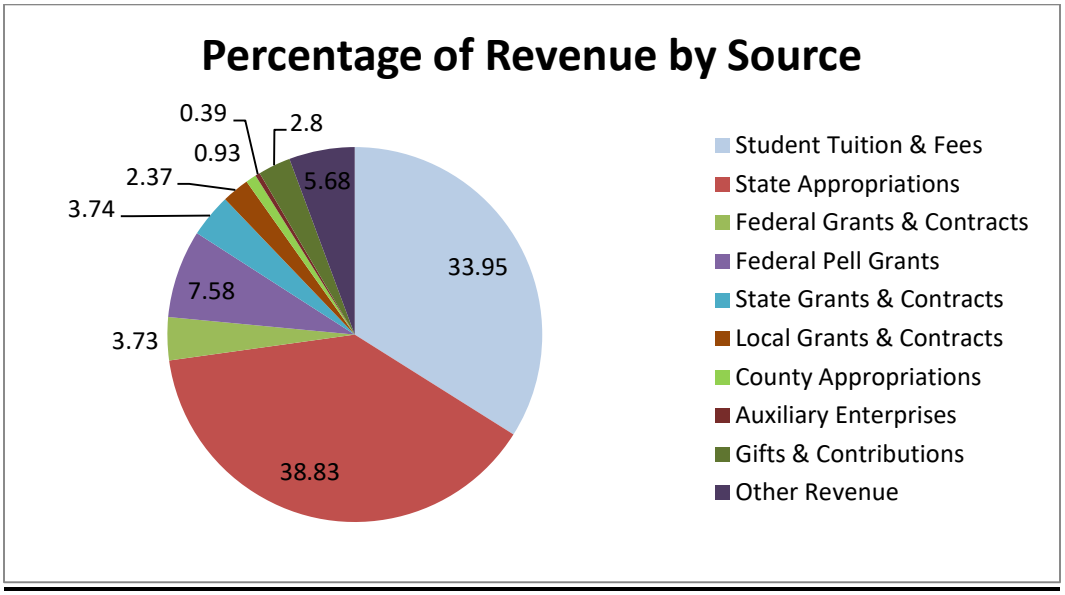
Results of Operations Fiscal Year 2025

Revenue

Flint Hills Technical College receives revenue from a variety of sources, each contributing to its financial stability and ability to carry out its mission. The major sources of the College's revenue include:

- **State of Kansas**: State funding is provided through Tiered and Non-Tiered funding, Capital Outlay, and Excel in CTE allocations. In addition, the State allocated targeted funding for Apprenticeships, Cybersecurity initiatives, and Student Success programs, all of which support College operations, workforce development, and infrastructure.
- **Student Tuition and Fees**: Tuition and fees remain a significant and consistent source of revenue.
- **Federal Government**: Federal revenues include Pell Grants and Adult Education Center program support, which contribute to both student financial aid and operational funding.
- **Grants**: Grant revenues from federal, state, and local sources support program development, staffing, and targeted initiatives.
- **Auxiliary Enterprises**: Auxiliary revenues are generated primarily through the College Store and program production activities.

Revenue	2024	% Total 2024	2025	% Total 2025
Student Tuition & Fees	$5,011,376	37.02%	$5,000,806	33.95%
State Appropriations	$5,569,562	41.14%	$5,719,792	38.83%
Federal Grants & Contracts	$705,516	5.21%	$549,764	3.73%
Federal Pell Grants	$729,567	5.39%	$1,115,983	7.58%
State Grants & Contracts	$465,920	3.44%	$551,254	3.74%
Local Grants & Contracts	$0.00	0.00%	$348,870	2.37%
County Appropriations	$147,084	1.09%	$137,175	.93%
Auxiliary Enterprises	$36,067	.27%	$57,375	.39%
Gifts & Contributions	$118,023	.87%	$413,360	2.80%
Other Revenue	$751,295	5.55%	$837,274	5.68%
Total Revenue	$13,536,434		$14,731,653	



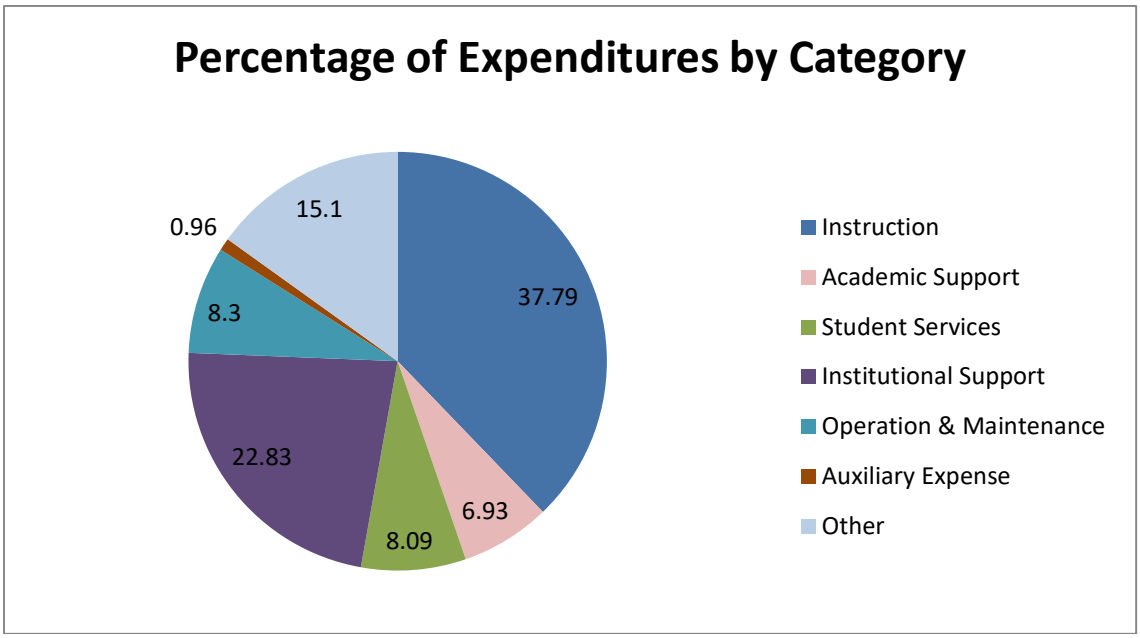
Expenditures

Flint Hills Technical College incurs expenses across seven key categories to support its operations and fulfill its mission. These categories are as follows:

1. **Instruction**: Expenses related to the direct delivery of educational programs and courses.
2. **Academic Support**: Costs associated with supporting instructional services, including libraries, tutoring, and other academic services.
3. **Student Services**: Expenses related to services that support students outside of the classroom, such as counseling, career services, and extracurricular activities.
4. **Institutional Support**: Costs related to the overall management and administrative functions of the College, including executive management, legal services, and general institutional oversight.
5. **Operations and Maintenance**: Expenses related to the upkeep of College facilities, including custodial services, utilities, and maintenance.
6. **Auxiliary Expense**: Costs associated with services that support student and campus life, including operations of the College Store and other auxiliary services.
7. **Other Expense**: This includes a range of costs, such as scholarships and awards, capital outlay, and depreciation of assets.

These categories collectively represent the various expenses necessary to maintain the College's operations, infrastructure, and student services.

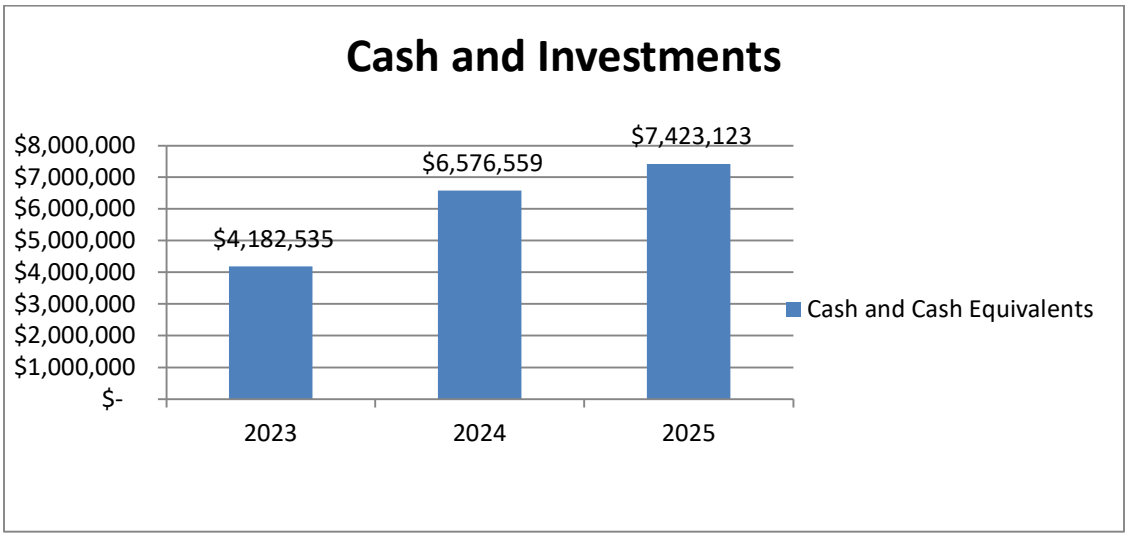
Detail of Education & General Expenditures	**2024**	**% Total 2024**	**2025**	**% Total 2025**
Instruction	$4,480,711	40.82%	$4,750,588	37.79%
Academic Support	$673,746	6.14%	$871,466	6.93%
Student Services	$591,672	5.39%	$1,017,685	8.09%
Institutional Support	$2,648,968	24.14%	$2,869,691	22.83%
Operation and Maintenance	$875,789	7.98%	$1,043,552	8.30%
Auxiliary Expense	$82,666	.75%	$120,959	.96%
Other Expense	$1,622,001	14.78%	$1,898,331	15.10%
Total Expenditures	$10,975,553		$12,572,272	



Statement of Cash Flows

The Statement of Cash Flows highlights the College's ability to generate cash and meet its financial obligations. The largest sources of operating cash were State Appropriations and student tuition and fees. Major uses of cash were payments made to employees and vendors.

Overall, cash and Investments increased during Fiscal Year 2025, improving the College's liquidity position.



Summary of Overall Performance

Over the past five years, the College has experienced consistent growth in tuition and fees revenue. In Fiscal Year 2025, additional state funding supported targeted initiatives and operational growth.

The College implemented a new compensation table for classified staff to enhance employee retention and market competitiveness. Implementation of the FHTC Vision Plan continued, including the phased relocation of programs from the Downtown Campus to the main campus. Construction of a new Maintenance Building began during the fiscal year.

The College expanded its workforce to support program growth, including positions funded through state initiatives and grants. In addition, grant funding from the Patterson Family Foundation was secured to support the implantation of the Precision Agriculture program and the expansion of Commercial Driver's License (CDL) courses.

To help offset the initial expenses for the Precision Agriculture program, the College secured grant funding from the Patterson Family Foundation as this program is established.

Economic Outlook

Several factors may impact the College's future financial position:

- **State Funding – Base Operating Grant:** Potential reductions would create a significant financial strain on the College.
- **State Funding – Excel in CTE:** Removal of certain programs from eligibility would significantly impact revenues.
- **Enrollment Management Plan**: Space limitations in high-demand programs may constrain enrollment growth.
- **Advanced Industry Education Center**: A capital campaign has been launched to support construction, which would enable future enrollment expansion.

The College remains focused on diversifying revenue sources, maintaining fiscal efficiency, and enhancing financial transparency through regular budget updates.

Request for Information

This MD&A is intended to provide a general overview of the financial condition of Flint Hills Technical College. Questions regarding this report should be directed to the Vice President of Administrative Services, Flint Hills Technical College, 3301 W 18th St., Emporia, KS 66801.

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Flint Hills Technical College
Emporia, Kansas

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Flint Hills Technical College, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Flint Hills Technical College, as of June 30, 2025, and the respective changes in financial position, and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Change in Accounting Principles and Restatement of Beginning Net Position

As discussed in Note 25 to the financial statements, during the year ended June 30, 2025, the College implemented GASB Statement No. 101, *Compensated Absences*. The implementation of these standards resulted in restatements of beginning net position as of July 1, 2024. Our opinion is not modified with respect to this matter.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Flint Hills Technical College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance

but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Flint Hills Technical College's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Flint Hills Technical College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of College's Net OPEB Liability Other Postemployment Benefit Plan – Medical and Prescription Drug Plan, Schedule of the College's Proportionate Share of net Pension Liability Kansas Public Employees Retirement System, and Schedule of the College Pension Contributions Kansas Public Employees Retirement System on pages i to x and 31 to 33 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Flint Hills Technical College's basic financial statements. The supplementary information, as listed in the table of contents as pages 34 to 42, are presented for purposes of additional analysis and are not a required part of the basic financial

statements. The schedule of expenditures of federal awards are required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Flint Hills Technical College, as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated February 7, 2025 which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accountsreports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (Schedules 6 to 8 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 2.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2026 on our consideration of the Flint Hills Technical College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Flint Hills Technical College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Flint Hills Technical College's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 12, 2026

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Statement of Net Position
June 30, 2025

	Primary Institution	Component Unit - Foundation
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 4,603,924.74	$ 1,006,727.45
Investments	2,819,198.46	5,415,430.50
Accounts Receivable, Net	435,382.04	-
Promises to Give, Net	-	564,200.00
Inventories	8,960.62	-
Prepaids	70,850.00	-
Total Current Assets	7,938,315.86	6,986,357.95
Noncurrent Assets		
Investments	356,904.03	-
Promises to Give, Net	-	1,035,800.00
Capital Assets, Net	7,272,178.92	-
Lease Assets, Net	220,284.26	-
Subscription Assets, Net	26,694.79	-
Total Noncurrent Assets	7,876,062.00	1,035,800.00
TOTAL ASSETS	15,814,377.86	8,022,157.95
DEFERRED OUTFLOWS OF RESOURCES	192,871.29	-
LIABILITIES		
Current Liabilities		
Accounts Payable	948,531.75	266.02
Accrued Wages	277,461.19	-
Prepaid Enrollment	36,887.40	-
Deposits Held in Custody for Others	58,583.73	-
Accrued Interest Lease Liabilities	417.98	-
Compensated Absences, Due Within One Year	147,361.00	-
Lease Liabilities, Due Within One Year	47,157.04	-
Subscription Liabilities, Due Within One Year	2,297.24	-
Total Current Liabilities	1,518,697.33	266.02
Noncurrent Liabilities		
Compensated Absences	181,008.00	-
Net OPEB Obligation	132,573.00	-
Net Pension Liability	317,343.00	-
Lease Liabilities	92,398.32	-
Subscription Liabilities	2,390.60	-
Total Noncurrent Liabilities	725,712.92	-
TOTAL LIABILITIES	2,244,410.25	266.02
DEFERRED INFLOWS OF RESOURCES	218,389.00	-
NET POSITION		
Investment in Capital Assets, Net of Related Debt	7,374,496.79	-
Restricted Net Position - Expendable	-	3,024,159.05
Restricted Net Position - Nonexpendable	-	2,546,557.31
Unrestricted	6,169,953.11	2,451,175.57
TOTAL NET POSITION	$ 13,544,449.90	$ 8,021,891.93

The accompanying notes are an integral part of the financial statements.

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
REVENUES		
Operating Revenues		
Student Tuition and Fees, (net of scholarship discounts and allowances of $995,052.85)	$ 5,000,805.56	$ -
Federal Grants and Contracts	549,764.37	-
State Grants and Contracts	551,253.52	-
Local Grants and Contracts	348,870.00	-
Charges for Services	207,932.46	-
Sales and Services of Auxiliary Enterprises (net of scholarship discounts and allowances of $55,946.39)	57,374.53	-
Miscellaneous Operating Income	342,179.50	1,832.21
Total Operating Revenues	7,058,179.94	1,832.21
EXPENSES		
Operating Expenses		
Educational and General		
Instruction	4,750,588.40	-
Academic Support	871,465.91	-
Student Services	1,017,684.75	-
Institutional Support	2,869,691.48	489,107.82
Operation and Maintenance	1,043,551.98	-
Auxiliary Expense	120,958.54	-
Scholarships, Grants and Awards	620,489.41	267,851.04
Capital Outlay	541,721.81	-
Lease Expense	115,243.46	-
Subscription Expense	7,430.86	-
Depreciation Expense	613,445.53	-
Total Operating Expenses	12,572,272.13	756,958.86
Operating Income (Loss)	(5,514,092.19)	(755,126.65)
Nonoperating Revenues (Expenses)		
State Appropriations	5,719,791.70	-
County Appropriations	137,174.60	-
Federal Pell Grants	1,115,983.00	-
Gifts and Contributions	413,359.91	2,833,555.81
Investment Income	278,388.04	350,392.54
Unrealized Gain (Loss) on Investments	-	353,426.64
Realized Gain (Loss) on Investments	-	(6,949.91)
Gain (Loss) on Sale of Assets	8,776.23	-
Net Operating Revenues (Expenses)	7,673,473.48	3,530,425.08
Increase (Decrease) in Net Position	2,159,381.29	2,775,298.43
Net Position - Beginning of Year, As Previously Reported	11,484,057.81	5,246,593.50
Prior Period Adjustment, See Footnote No. 25	(98,989.20)	-
Net Position - Beginning of Year, As Restated	11,385,068.61	5,246,593.50
Net Position - End of Year	$ 13,544,449.90	$ 8,021,891.93

The accompanying notes are an integral part of the financial statements.

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Statement of Cash Flows
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
CASH FLOWS FROM OPERATING ACTIVITIES		
Student Tuition and Fees	$ 5,120,562.32	$ -
Federal Grants and Contracts	549,764.37	-
State Grants and Contracts	551,253.52	-
Sales and Services of Auxiliary Enterprises	265,306.99	-
Miscellaneous Income	342,179.50	1,832.21
Payments on Behalf of Employees	(6,676,090.62)	-
Payments for Supplies and Materials	(840,881.34)	-
Payments for Lease Expense	(36,987.47)	-
Payments for Subscription Expense	(23,814.51)	-
Payments for Other Expenses	(4,175,054.84)	(679,533.36)
Net cash provided by (used in) operating activities	(4,923,762.08)	(677,701.15)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Appropriations	5,719,791.70	-
County Appropriations	137,174.60	-
Federal Pell Grants	1,115,983.00	-
Federal Direct Loans	745,416.00	-
Federal Direct Loans Paid	(745,416.00)	-
Gifts and Contributions	413,359.91	1,284,199.81
Net cash provided by (used in) noncapital financing activities	7,386,309.21	1,284,199.81
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Payments for Purchase of Capital Assets	(1,795,780.23)	-
Payments for Purchase of Lease Assets	(99,332.79)	-
Proceeds from the Sale of Assets	8,776.23	-
Net cash provided by (used in) capital financing activities	(1,886,336.79)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Earned on Investments	278,388.04	350,392.54
Proceeds from the Sales and Maturities of Investments	19,662,154.85	115,421.47
Purchase of Investments	(20,334,958.65)	(466,748.98)
Net cash provided by (used in) investing activities	(394,415.76)	(934.97)
Net Increase (Decrease) in Cash and Cash Equivalents	181,794.58	605,563.69
Cash and Cash Equivalents, Beginning of Year	4,073,260.16	401,163.76
Cash and Cash Equivalents, End of Year	$ 4,255,054.74	$ 1,006,727.45

The accompanying notes are an integral part of the financial statements.

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Statement of Cash Flows
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (5,514,092.19)	$ (755,126.65)
Adjustments to Reconcile Change in Net Position to Net Cash Used in Operating Activities:		
Depreciation Expense	613,445.53	-
Amortization of Lease Assets	51,740.34	-
Amortization of Subscription Assets	4,683.32	-
Non Cash Expense	-	59,356.00
(Increase) Decrease in Receivables	137,020.57	18,564.53
(Increase) Decrease in Inventory	11,866.12	-
(Increase) Decrease in Subscription Asset	(18,859.43)	-
(Increase) Decrease in Prepaids	(70,850.00)	-
(Increase) Decrease in Deferred Outflows	(5,599.57)	-
Increase (Decrease) in Accounts Payable	99,935.05	(495.03)
Increase (Decrease) in Accrued Wages	32,212.17	-
Increase (Decrease) in Compensated Absences	38,710.00	-
Increase (Decrease) in Prepaid Tuition	(17,263.81)	-
Increase (Decrease) in OPEB Obligations	(16,402.00)	-
Increase (Decrease) in Net Pension Obligations	43,541.00	-
Increase (Decrease) in Deposits Held for Others	14,813.71	-
Increase (Decrease) in Lease Liabilities	26,515.65	-
Increase (Decrease) in Subscription Liabilities	(2,207.54)	-
Increase (Decrease) in Pension Related Deferred Inflows	(4,101.00)	-
Net cash provided by (used in) operating activities	$ (4,574,892.08)	$ (677,701.15)

Supplementary Information:		
Non Cash Contributions - Fundraising	$ -	$ 53,236.00
Non Cash Contributions - Management and General	-	6,120.00

The accompanying notes are an integral part of the financial statements.

1. NATURE OF ACTIVITIES

Flint Hills Technical College (the College), located in Emporia, Kansas, is a public two-year technical institution of higher education. The College is a special-purpose government engaged only in business-type activities; accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America (GAAP). The *Governmental Accounting Standards Board* (GASB) is the recognized standard-setting authority for establishing accounting and financial reporting principles for state and local governments. The more significant accounting policies of the College are described below in footnote 2.

Reporting Entity

The financial reporting entity consists of the College (the primary government) and all organizations for which the College is financially accountable. Financial accountability is defined by GASB Statement No. 14, as amended by GASB Statements No. 39 and No. 61, and exists if the College appoints a voting majority of an organization's governing body and either (1) is able to impose its will on that organization, or (2) there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the College. Other organizations are included in the reporting entity if the nature and significance of their relationship with the College are such that exclusion would cause the financial statements to be misleading or incomplete.

After evaluating all potential component units, management has determined that other than the component unit described below, no other organizations meet the criteria for inclusion in the College's financial reporting entity.

Component Units

The component unit column in the financial statements includes the financial data of the College's discretely presented component unit, the Flint Hills Technical College Foundation (the Foundation). The Foundation is a legally separate, tax-exempt nonprofit organization formed to promote and support the educational purposes of the College through fundraising and management of contributed resources. The Foundation's economic resources are held almost entirely for the direct benefit of the College.

The Foundation issues separate audited financial statements, which are available from the Foundation's Office. The Foundation follows accounting principles generally accepted in the United States of America as established by the Financial Accounting Standards Board (FASB), including the use of the FASB Accounting Standards Codification (ASC). Accordingly, certain recognition and presentation differences exist compared with GASB requirements. No modifications have been made to the Foundation's financial information for these differences; however, its financial data have been aggregated into comparable categories for presentation within the College's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, as prescribed by the Governmental Accounting Standards Board (GASB). Under the accrual basis, revenues are recognized when earned and expenses are recognized when an obligation is incurred, regardless of the timing of related cash flows. All significant interfund transactions have been eliminated in the preparation of the financial statements. The College reports as a single enterprise fund.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the College considers all highly liquid investments with original maturities of three months or less from the date of acquisition to be cash equivalents. This includes demand deposits and short-term investments such as money market funds.

Certificates of deposit with original maturities greater than three months are reported as investments rather than cash equivalents.

Investments

Investments are reported at fair value, except for nonparticipating contracts such as certificates of deposit, which are reported at cost. Fair value is determined based on quoted market prices, where available.

Changes in the fair value of investments are reported as a component of investment income in the statement of revenues, expenses, and changes in net position.

The College's investments consist primarily of certificates of deposit with local financial institutions and may also include U.S. government securities and other instruments authorized by Kansas statutes (K.S.A. 12-1675).

The College's investment policy limits investment maturities as a means of managing exposure to fair value losses arising from interest rate fluctuations. All investments are held in the College's name and are fully collateralized in accordance with Kansas statutes.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable consist primarily of amounts due from students for tuition and fees, as well as charges for auxiliary enterprise services provided to students, faculty, and staff—most of whom reside in the State of Kansas. Accounts receivable also include amounts due from federal, state, and local governmental agencies, and from private organizations, for reimbursement of allowable expenditures made under various grants and contracts.

The College regularly extends unsecured credit to various students. The College uses the allowance method to account for uncollectible accounts receivable.

Inventories

Inventories consist primarily of books and supplies held for resale in the College's bookstore. Inventories are stated at cost, determined using the first-in, first-out (FIFO) method. The cost of inventories is recognized as expense when the related goods are sold.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Noncurrent Cash and Cash Equivalents
Cash and cash equivalents that are externally restricted by creditors, grantors, contributors, or by state statute for the purpose of making debt service payments, maintaining sinking or reserve funds, or purchasing or constructing capital or other noncurrent assets are classified as noncurrent assets in the statement of net position. These amounts are reported as restricted cash and cash equivalents, noncurrent.

Capital Assets
Capital assets include land, buildings, furniture, equipment, and vehicles. Capital assets are defined as assets with an initial individual cost of more than $5,000.00 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated fixed assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the life of the asset are not capitalized. Major additions and improvements are capitalized. The College capitalizes interest on the construction of capital assets when material. The College's capital assets are depreciated using the straight line method over the estimated useful lives of the assets. Estimated useful lives are as follows:

Building Improvements	15 Years
Vehicles	5-10 Years
Equipment, including computers	2-30 Years

Right-to-use lease assets recognized under GASB Statement No. 87 and subscription-based information technology assets recognized under GASB Statement No. 96 are reported and disclosed separately in the accompanying notes.

Compensated Absences
The College records a liability for compensated absences in accordance with GASB Statement No. 101, Compensated Absences. Employees earn vacation and other leave benefits in accordance with College policy and applicable employment agreements.

A liability for compensated absences is recognized when earned, if it is probable that the benefits will be used or paid, and the leave accumulates and can be carried forward to future periods. The liability is measured based on the leave terms in effect as of the reporting date.

The current portion of the liability, representing amounts expected to be paid within one year, is reported as a current liability in the statement of net position. The remaining balance is reported as a noncurrent liability. Detailed information on the College's compensated absences, including activity and amounts, is presented in a separate note.

Noncurrent Liabilities
Noncurrent liabilities include (1) principal amounts of bonds payable, notes payable, and lease liabilities with contractual maturities greater than one year; (2) estimated amounts for accrued compensated absences and other obligations that are not expected to be liquidated within the next fiscal year; (3) subscription-based information technology arrangement (SBITA) liabilities arising under GASB Statement No. 96; and (4) other liabilities that, although payable within one year, are to be paid from resources that are classified as noncurrent assets or otherwise restricted.

The current portion of these obligations, representing amounts expected to be paid within one year, is reported as a current liability in the statement of net position, with the remaining balance classified as noncurrent.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position
The College's net position is classified as follows:

Invested in Capital Assets, Net of Related Debt:
This component consists of the College's total investment in capital assets, net of accumulated depreciation, and outstanding debt obligations related to those capital assets. To the extent that debt has been incurred but not yet expended for capital assets, such amounts are excluded from this category and instead reported as restricted net position.

Restricted Net Position – Expendable:
Expendable restricted net position includes resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by creditors, grantors, contributors, or by state statute or other external laws or regulations.

Restricted Net Position – Nonexpendable:
Nonexpendable restricted net position consists of endowment and similar funds in which donors or other external parties have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested to produce income that may be expended in accordance with the terms of the endowment.

Unrestricted Net Position:
Unrestricted net position represents resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are available to the College's governing board to meet current obligations for any lawful purpose. Unrestricted net position also includes resources of auxiliary enterprises that are substantially self-supporting activities providing services to students, faculty, and staff.

Resource Flow Assumption:
When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the College's policy is to apply unrestricted resources first, followed by restricted resources as needed.

Income Taxes
The College, as a political subdivision of the State of Kansas, is excluded from Federal income taxes under Section 115(1) of the Internal Revenue Code, as amended. The Flint Hills Technical College Foundation (the Foundation), a discretely presented component unit, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Classification of Revenues
The College has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales of services of auxiliary enterprises, net of scholarship discounts and allowances, and (3) most Federal, state and local grants and contracts, and Federal appropriations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification of Revenues (Continued)

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, in which the College receives value without directly giving equal value in return. These revenues include state appropriations, property taxes, gifts and contributions, nonexchange grants such as federal Pell grants, and investment income.

Classification of revenues is made in accordance with GASB Statements No. 9, Reporting Cash Flows of Proprietary Funds and Governmental Entities That Use Proprietary Fund Accounting, and No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments.

Scholarship Discounts and Allowances
Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statement of revenues, expenses, and changes in net position. Scholarship discounts and allowances represent the difference between the stated charges for goods and services provided by the College and the amount that is paid by students and/or third parties on the students' behalf.

Certain federal, state, and nongovernmental grants, such as federal Pell grants, and other financial aid programs are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that such revenues are used to satisfy tuition and fees or other student charges, the College reports the related amounts as scholarship discounts and allowances rather than as expense.

Accounting Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities, as well as the reported amounts of revenues and expenses during the reporting period.

Estimates are based on management's best judgments and currently available information. Actual results may differ from those estimates.

Pension Plan
Substantially all full-time employees of the College participate in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of Kansas. KPERS provides retirement, disability, and death benefits to plan members in accordance with benefit provisions established by state statute.

The College's contributions to KPERS are determined in accordance with actuarially established contribution requirements and are remitted to the plan as required by Kansas law. The College recognizes its proportionate share of the collective net pension liability, deferred outflows and inflows of resources, and pension expense in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71.

Additional information regarding the plan's fiduciary net position, actuarial assumptions, and the College's proportionate share of the collective net pension liability is presented in a separate note to the financial statements.

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes
Supplementary Schedules 6 to 8 have been prepared in order to show compliance with the cash basis laws of Kansas. As shown in Schedules 6 to 8, the College was in apparent compliance with Kansas cash basis laws.

4. DEPOSITS AND INVESTMENTS

Deposits and Investments - Primary Institution
As of June 30, 2025, the College has the following investments and maturities.

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Kansas Municipal Investment Pool				
30 Day Fixed	$ 907,299.73	$ 907,299.73	0.00	S&P AAAf/S1+
90 Day Fixed	1,264,219.29	1,264,219.29	0.00	S&P AAAf/S1+
180 Day Fixed	647,679.44	647,679.44	0.00	S&P AAAf/S1+
365 Day Fixed	356,904.03	0.00	356,904.03	S&P AAAf/S1+
Total Investments	$ 3,176,102.49	$ 2,819,198.46	$ 356,904.03	

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

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

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The College's allocation of investments as of June 30, 2025, is as follows:

Investment Type	Percentage of Investment
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. State statutes require the College's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2025.

4. DEPOSITS AND INVESTMENTS (Continued)

Deposits and Investments - Primary Institution

Deposits: At year-end, the College's carrying amount of deposits was $4,603,299.74 and the bank balance was $5,372,201.12. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $503,193.72 was covered by FDIC insurance, and $4,869,007.40 was collateralized with pledged securities held by the pledging financial institutions' agents in the College's name.

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

At June 30, 2025, the College had invested $3,176,102.49 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities of up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Deposits – Component Unit

At June 30, 2025, the carrying amount of the Foundation's deposits was $1,006,727.45. The balance was held by one bank and one investment company resulting in a concentration of credit risk. The bank balance was $892,013.89. Of the bank balance $114.51 was covered by FDIC insurance and the remaining $891,899.38 was covered SIPC insurance.

Investment Policy – Component Unit

The Primary objective of the Foundation's investment policy is to provide for long-term growth of principal and income within reasonable risk on continuing and consistent basis. Emphasis shall be on maintaining growth of assets, net of inflation and fees. Over a period of time, the minimum goal for the total return of the fund should be the current rate of inflation plus 3 to 7%.

The investment objective requires a disciplined and consistent management philosophy. The objectives do not call for a philosophy which represents extreme positions or opportunistic styles. The portfolio shall be diversified with both fixed income and equity holdings. The purpose of such diversification is to provide reasonable assurance that no single security or class of securities will have a disproportionate impact of the total portfolio.

Investments are made under the direction of the Board of Directors and are reported at fair value in accordance with ASC 820, Fair Value Measurement, and ASC 958-320, Investments—Debt and Equity Securities. Equity, fixed income, and alternative investments are recorded at their estimated fair values as of year-end.

Investments at June 30, 2025, are comprised of the following:

	FAIR VALUE
Mutual Funds	$ 5,415,430.50
Total Investments	$ 5,415,430.50

5. FAIR VALUE MEASUREMENTS

Component Unit

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2. Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3. Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Foundation are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Foundation are deemed to be actively traded.

	June 30, 2025	
	Level 1	Total
Mutual Funds	$ 5,415,430.50	$ 5,415,430.50
Totals	$ 5,415,430.50	$ 5,415,430.50

6. ACCOUNTS RECEIVABLE, NET

Primary Institution
Accounts receivable at June 30, 2025, consisted of the following:

Student Accounts	$ 435,380.04
Federal Grants	2.00
Total Current Accounts Receivable	$ 435,382.04

The College uses the allowance method to account for uncollectible accounts receivable. Accounts receivable are presented net of an allowance for uncollectible accounts of $353,917.78 at June 30, 2025.

7. UNCONDITIONAL PROMISES TO GIVE

Component Unit
Unconditional promises to give at June 30, 2025 consist of the following:

Capital Campaign	$ 1,600,000.00
Total Unconditional Promises to Give	$ 1,600,000.00
Less than one year	$ 564,200.00
One to five years	1,035,800.00
Total Unconditional Promises to Give	$ 1,600,000.00

Uncollectible amounts for unconditional promises to give are expected to be insignificant. Accordingly, no provision is made for uncollectible amounts.

8. INVENTORIES

Primary Institution
Inventories consisted of the following at June 30, 2025:

Book Store Inventory	$ 8,960.62

9. CAPITAL ASSETS, NET

Primary Institution:
Following are the changes in capital assets for the year ended June 30, 2025:

	Balance 06/30/2024	Additions	Retirements	Transfers	Balance 06/30/2025
Capital Assets Not Being Depreciated					
Construction in Progress	$ 843,351.41	$ 918,270.00	$ -	$ (548,903.41)	$ 1,212,718.00
Capital assets					
Building and Improvements	5,489,743.07	35,269.12	-	523,068.20	6,048,080.39
Equipment	4,738,952.29	794,038.11	-	25,835.21	5,558,825.61
Vehicles	247,154.65	48,203.00	-	-	295,357.65
Total Capital Assets	11,319,201.42	1,795,780.23	-	-	13,114,981.65
Accumulated Depreciation	(5,229,357.20)	(613,445.53)	-	-	(5,842,802.73)
Total Net Capital Assets	$ 6,089,844.22	$ 1,182,334.70	$ -	$ -	$ 7,272,178.92

Component Unit:
Following are the changes in capital assets for the year ended June 30, 2025:

	Balance 06/30/2024	Additions	Retirements	Balance 06/30/2025
Property and Equipment				
Equipment	$ 16,101.29	$ -	$ -	$ 16,101.29
Total Property and Equipment	16,101.29	-	-	16,101.29
Accumulated Depreciation				
Equipment	16,101.29	-	-	16,101.29
Total Accumulated Depreciation	16,101.29	-	-	16,101.29
Total Net Capital Assets	$ -	$ -	$ -	$ -

10. LEASES

Primary Institution

The College has entered into various lease agreements for office space and equipment that meet the criteria for recognition under GASB Statement No. 87, *Leases*. Under this standard, the College recognizes a lease liability and an intangible right-to-use lease asset at the commencement of each lease. Lease liabilities are measured at the present value of future lease payments using the College's incremental borrowing rate at the lease inception date, and the corresponding lease assets are recorded at the same amount, adjusted for any prepayments or incentives received. Lease assets are amortized on a straight-line basis over the shorter of the useful life of the underlying asset or the lease term, and lease liabilities are reduced as payments are made, with interest expense recognized using the effective interest method. Short-term leases (those with terms of 12 months or less) are not capitalized and are expensed as incurred. The College had no leases accounted for as short-term leases and no variable or residual value guarantees at June 30, 2025. All leases are with local vendors and are collateralized only by the underlying assets. Management does not expect any significant changes in leasing arrangements in the next fiscal year.

At June 30, 2025, the College's right-to-use lease assets and related lease liabilities consisted of space, postage machine, and copy machine leases. The following summarizes the College's lease activity and balances for the year ended June 30, 2025:

Lease Expense:

Amortization expense by class of underlying asset:	
Copy Machines	$ 27,855.78
Building	23,046.48
Postage Machine	838.08
Total Amortization Expense	51,740.34
Interest on Lease Liability	4,039.30
Total Lease Expense	$ 55,779.64

Lease Assets:

	Beginning	Additions/ Modifications	Subtractions	Ending
Copy Machine	$ 147,534.33	$ (18,694.89)	$ 0.00	$ 128,839.44
Building	207,418.53	0.00	0.00	207,418.53
Postage Machine	4,399.61	0.00	0.00	4,399.61
	359,352.47	(18,694.89)	0.00	340,657.58
Less Accumulated Amortization				
Copy Machine	(103,274.22)	(27,855.78)	118,027.68	(13,102.32)
Building	(80,662.68)	(23,046.48)	0.00	(103,709.16)
Postage Machine	(2,723.76)	(838.08)	0.00	(3,561.84)
	(186,660.66)	(51,740.34)	118,027.68	(120,373.32)
Net Lease Assets	$ 172,691.81	$ (70,435.23)	$ 118,027.68	$ 220,284.26

	Beginning	Additions/ Modifications	Principal	Ending
Lease Liabilities:	$ 113,301.60	$ 129,589.11	$(103,335.35)	$ 139,555.36

10. LEASES (Continued)

Primary Institution
Future Maturity Analysis:

	Principal	Interest	Total Payments
2026	$ 47,157.04	$ 4,154.00	$ 51,311.04
2027	25,175.88	3,035.16	28,211.04
2028	26,136.38	2,074.66	28,211.04
2029	27,133.52	1,077.52	28,211.04
2030	13,952.54	152.98	14,105.52
Totals	$ 139,555.36	$ 10,494.32	$ 150,049.68

Lease Liabilities Accrued Interest:

	Beginning	Adjustment	Ending
Building	$ 156.09	$ 261.89	$ 417.98

11. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Primary Institution
The College has entered into several subscription-based information technology arrangements (SBITAs) for cloud-based and on-premise software solutions, which extend through fiscal year 2027. The College accounts for these arrangements in accordance with GASB Statement No. 96, Subscription-Based Information Technology Arrangements.

Under this standard, the College recognizes a subscription liability and a corresponding subscription asset at the commencement of the subscription term. The liability is measured at the present value of future subscription payments using the College's incremental borrowing rate at the inception of each arrangement. The subscription asset equals the liability amount, adjusted for any prepayments or incentives received. Subscription assets are amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying software. Short-term SBITAs (terms of 12 months or less) are not capitalized and are expensed as incurred.

The College had no short-term or variable-payment SBITAs at June 30, 2025. Management does not anticipate any significant modifications or new arrangements during fiscal year 2026.

SBITA Expense:

Amortization expense by class of underlying asset:	
SBITA – GASB 96	$ 5,583.30
Interest on SBITA Liability	309.16
Total SBITA Expense	$ 5,892.46

SBITA Assets:

	Beginning	Additions/ Modifications	Subtractions	Ending
SBITA – GASB 96	$ 19,935.40	$ 19,759.41	$ (899.98)	$ 38,794.83
Less Accumulated Amortization				
SBITA – GASB 96	(7,416.72)	(5,583.30)	899.98	(12,100.04)
Net SBITA Assets	$ 12,518.68	$ 14,176.11	$ 0.00	$ 26,694.79

11. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)

Primary Institution (Continued)

	Beginning	Additions/ Modifications	Reductions	Ending
SBITA Liabilities:	$ 6,895.38	$ 19,759.41	$ (21,966.95)	$ 4,687.84

Future Maturity Analysis:

	Principal	Interest	Total Payments
2026	$ 2,297.24	$ 190.51	$ 2,487.75
2027	2,390.60	97.15	2,487.75
Totals	$ 4,687.84	$ 287.66	$ 4,975.50

12. LONG-TERM LIABILITY ACTIVITY

Primary Institution
Following are the changes in long-term liability activity for the year ended June 30, 2025:

	Balance 06/30/2024	Additions	Reductions		Balance 06/30/2025	Amount Due within One Year
Compensated Absences	$ 289,659.00	$ 38,710.00	$ -	*	$ 328,369.00	$ 147,361.00
Lease Liability	113,301.60	129,589.11	(103,335.35)		139,555.36	47,157.04
Subscription Liability	6,895.38	19,759.41	(21,966.95)		4,687.84	2,297.24
	$ 409,855.98	$ 188,058.52	$ (125,302.30)		$ 472,612.20	$ 196,815.28

* Change in the compensated absences liability is presented as a net change

13. DEFINED BENEFIT PENSION PLANS

Primary Institution
Description of Pension Plan
The College participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides benefit provisions to statewide pension groups for State/School employees, Local employees, Police and Firemen, and Judges under one plan. Those employees participating in the pension plan for the College are included in the State/School employee group.

KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the state General Assembly. Member employees with ten or more years of credited service may retire as early as age 55 with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points".

13. DEFINED BENEFIT PENSION PLANS (Continued)

Primary Institution (Continued)
Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas. The retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Funding policy:
K.S.A. 74-4919, as amended, establishes a three-tier benefit structure. Tier 1 members include active members hired before July 1, 2009. Tier 2 members include active members hired between July 1, 2009 and December 31, 2014. Tier 3 members include those first employed in a KPERS covered position after January 1, 2015. The member-employee contribution rate is 6%. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutorily required employer's share. For fiscal year 2025, the State of Kansas contributed 11.54% of covered payroll.

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate actuarial valuations are prepared to determine the actuarial determined contribution rate by group. To facilitate the separate actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and non-employer allocations are applied to amounts presented in the schedules of pension amounts by employer and non-employer. The individual employer allocation percentages for the pension amounts were based on the ratio of the employer and non-employer contributions for the individual employer in relation to the total of all employer and non-employer contributions of the group.

At June 30, 2024, the College's proportion of the net pension liability was 0.076497%, which was an increase of 0.003189% from the proportion measured of 0.073308% at June 30, 2023. The proportion recognized by the State of Kansas on behalf of the College was 0.008064% (special funding situation). The proportion recognized by the College for KPERS retirees was 0.004855%.

Special Funding Situation
The employer contributions for the College, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of the College. Therefore, the College is considered to be in a special funding situation as defined by GASB Statement No. 68.

13. DEFINED BENEFIT PENSION PLANS (Continued)

Primary Institution (Continued)
The State of Kansas is treated as a non-employer contributing entity to KPERS and is required to recognize its proportionate share of the net pension liability, deferred outflows of resources, deferred inflows of resources, and expenses for the pension plan attributable to the College. At June 30, 2024 and 2023, the proportionate share of the net pension liability recognized by the State of Kansas that was attributable to the College was $5,000,162.00 and $5,099,572.00, respectively.

The State of Kansas contributed $661,099.70 and $633,031.28 directly to KPERS on behalf of the College for the years ended June 30, 2025 and 2024, respectively. The payments made by the State of Kansas on behalf of the College have been recorded as both revenues (in state appropriations) and expenses (in benefits) in the Statements of Revenues, Expenses and Changes in Net Position.

Net Pension Liability:
The College makes contributions directly to KPERS for KPERS retirees filling KPERS covered positions per K.S.A. 74-4937. During the years ended June 30, 2025 and June 30, 2024, the contribution made to KPERS for these employees was $35,935.29 and $34,079.72, respectively. The College reported a liability for its proportionate share of the net pension liability related to these employees of $317,343.00 and $273,802.00 June 30, 2025 and 2024, respectively.

The June 30, 2025 net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The June 30, 2024 net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023.

The College's proportion of the net pension liability was based on the ratio of the College's actual contribution to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal years ended June 30, 2025 and 2024. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. The College's proportion was 0.004855% and 0.003936% at June 30, 2025 and 2024, respectively. The College recognized pension expense of $33,361.43, related to the College's net pension liability.

At June 30, 2025, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2025	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and Actual experience	$ 20,150.00	$ 0.00
Net difference between projected and actual earning on pension plan investments	2,833.00	0.00
Change in proportion	58,486.00	7,328.00
Change in assumptions	21,313.00	8,174.00
Total	$ 102,782.00	$ 15,502.00

13. DEFINED BENEFIT PENSION PLANS (Continued)

Primary Institution (Continued)
The net $87,280.00 of amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the Statement of Revenues, Expenses and Changes in Net Position as follows:

2026	$ 22,947.00
2027	44,919.00
2028	12,843.00
2029	6,571.00

Discount Rate:
The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarially determined rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Actuarial Assumptions
The total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024, using the following actuarial assumptions:

Price inflation	2.75%
Salary increases, including wage increases	3.50 to 15.50%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

Mortality rates were based on the PUB 2010 Mortality Tables, with age setback and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2021.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study dated, January 29, 2024, as provided by KPERS' investment consultant, are summarized in the following table:

13. DEFINED BENEFIT PENSION PLANS (Continued)

Primary Institution (Continued)

Asset Class	Long-Term Target Allocation	Long-Term Expected Real Rate of Return
Non-U.S. Equities	43.00%	8.20%
Core Fixed Income	13.00	2.20
Yield Driven	12.00	5.30
Infrastructure	3.00	6.80
Real Estate	15.00	5.70
Alternatives	11.00	12.00
Short-term investments	4.00	0.30
Total	100.00%	

Sensitivity to changes in the discount rate:
The following presents the net pension liability of the Pension Plan as of June 30, 2024, calculated using the discount rate of 7.00 percent, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

	1.00% Decrease (6.00%)	***Current Discount Rate (7.00%)***	***1.00% Increase (8.00%)***
Proportionate share of the net pension liability allocated to:			
State	$ 14,942,217,651.00	$ 10,290,865,809.00	$ 6,396,725,371.00
College	467,423.00	317,343.00	191,631.00

KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100, Topeka, Kansas 66603-3803) or by calling (888) 275-5737. The report is also available online at www.kpers.org.

14. OTHER POST EMPLOYMENT BENEFITS

Primary Institution
Early Retirement Benefits: The College has adopted a policy providing early retirement health care benefit options. Eligible employees are defined as:

- currently a full-time employee (contracted six hours or more per day),
- a minimum of 60 years of age prior to September 1 of the calendar year in which early retirement is requested, or who are eligible for KPERS early retirement without the reduction in benefits,
- not older than 64 years of age as of September 1 of the calendar year in which early retirement is requested, and
- at the time of request has 15 years of service with the College.

The following is a schedule of benefits paid and payable for eligible employees which have taken early retirement as of June 30, 2025:

Paid or Payable	Year Ended June 30th	Amount
Paid	2025	$ 24,171.54
Payable	2026	19,909.04

14. OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Institution (Continued)
Health Insurance: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Plan Description: The College sponsors Medical and Dental insurance to qualifying retirees and their dependents. Coverage is provided through fully-insured contracts that collectively operate as a single-employer defined benefit plan. Qualifying retirees are those employees who are eligible for immediate retirement benefits under the Kansas Public Employees Retirement System and retire prior to age 65. Retirees and spouses may continue coverage with the College until their Medicare eligibility (i.e. age 65). Participants are required to contribute 100% of group insurance premiums to maintain coverage. Age-adjusted costs may exceed group insurance premiums thus creating an age-subsidy or benefit that forms the basis for the valuation. The plan is identifiable as a single-employer plan. There are 76 total active employees and 3 retirees who are participating in the plan as of July 1, 2024, the census date used for the actuarial valuation.

Funding policy: Costs under the College's group insurance program are paid from general operating assets on a pay-as-you-go basis. This arrangement does not qualify as an "OPEB Plan" under GASB requirements and thus these assets may not be reported as an offset to GASB liabilities. The Board has the authority for establishing and amending the funding policy.

Total OPEB Liability: The College's total OPEB liability of $132,573.00 was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	July 1, 2024
Measurement Date (End of Year)	June 30, 2025
Reporting Date	June 30, 2025
Discount Rate	4.8% (Measurement Date) 4.1% (Year Preceding Measurement Date)
Salary Scale	2.0%
Actuarial Cost Method	Entry Age – Level Percent-of-Pay
Health Care Cost Trend Rates	7.75% decreasing 0.25% per year until 2037 until reaching an ultimate trend rate of 5.00%

The average of the S&P Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields was evaluated to determine the discount rate. The selected rates are 4.1% (beginning-of-year measurement) and 4.8% (end-of-year measurement).

The mortality assumption was changed from Society of Actuaries Scale MP-2020 Full Generational Improvement to the Society of Actuaries Scale MP-2021 Full Generational Improvement.

14. OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Institution (Continued)
Annual OPEB cost and net OPEB obligation:

Net OPEB Liability	
I. Total OPEB Liability	$ 132,573.00
II. Plan Fiduciary Net Position (Trust Assets)	0.00
III. Net OPEB Liability at June 30, 2025 (I minus II)	$ 132,573.00
OPEB Liability Changes	
Total OPEB Liability – Beginning of Year	$ 148,975.00
1. Service Cost	12,097.00
2. Interest Cost	6,353.00
3. Changes in Benefit Terms	0.00
4. Differences between expected and actual experience	(16,897.00)
5. Changes in assumptions and inputs	(5,729.00)
6. Benefit Payments	(12,226.00)
Net Changes (1 + 2 + 3 + 4 + 5 + 6)	(16,402.00)
Total OPEB Liability – End of Year	$ 132,573.00
OPEB Expense – Fiscal Year 2024-25	
1. Service Cost	$ 12,097.00
2. Interest Cost	6,353.00
3. Changes in Benefit Terms	0.00
4. Differences between expected and actual experience	(12,046.00)
5. Changes of assumptions and inputs	(10,101.00)
6. Projected earnings on OPEB plan investments	0.00
7. Differences between projected & actual earnings on OPEB investments	0.00
OPEB Expense (1 + 2 + 3 + 4 + 5 - 6+7)	$ (3,697.00)
OPEB Liability as a percentage of payroll	
Total OPEB Liability	$ 132,573.00
Payroll	**4,053,521.00
Percent of Payroll	3.23%

** Annualized pay as of July 1, 2024 of active employees included in the valuation

Sensitivity of Total OPEB Liability to changes in the Discount Rate

	1% Decrease 3.8%	Current Single Discount Rate Assumption 4.8%	1% Increase 5.8%
Total OPEB Liability	143,299.00	132,573.00	122,858.00
Increase/(Decrease) from Baseline	10,726.00		(9,715.00)

Sensitivity of Total OPEB Liability to changes in Healthcare Cost Trend Rate

	1% Decrease	Current Trend Assumption	1% Increase
Total OPEB Liability	118,892.00	132,573.00	148,800.00
Increase/(Decrease) from Baseline	(13,681.00)		16,227.00

14. OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Institution (Continued)
Deferred Outflows and Inflows of Resources: The accumulated amount of Deferred Outflows and Inflows of Resources as of June 30, 2025 are shown below.

Category	Deferred Outflows of Resources	Deferred Inflow of Resources
Changes in Assumptions	47,061.00	89,887.00
Differences between expected and actual experience	7,093.00	113,000.00
Contributions Subsequent to Measurement Date (1)	0.00	0.00

(1) Expected Employer Contributions between Measurement date and Reporting date – Does not apply.

Amounts reported as deferred outflows / inflows of resources related to OPEB will be recognized as an expense / (income) item in OPEB expense as follows:

Fiscal Year Ending	Amount
2026	$ (22,147.00)
2027	(22,147.00)
2028	(22,147.00)
2029	(22,147.00)
2030	(22,147.00)
2031 & Thereafter	(37,998.00)

Average Expected Remaining Service Life: 6.72 years

15. COMPENSATED ABSENCES

Primary Institution
Vacation Leave:
Unclassified employees on twelve-month contracts may accumulate a maximum of 40 days of leave with employees working less than full-time having their vacation time pro-rated accordingly. Classified employees in a twelve month position can accumulate a maximum of 20 days. Terminating employees receive pay for unused vacation time provided ten working days' notice in writing has been received prior to termination and the employee is on contract.

Chargeable Leave:
All employees may be granted leave as allowed under the specific regulations, all leave is awarded based on the pay period in their work agreement and whether they are unclassified or classified employee. Any employee who has served at least 10 years with the College is paid $28.00 per day for their unused accumulated leave time up to a maximum of 90 days upon retirement, resignation, reduction in force or death.

Personal Leave:
Classified employees are granted one day each year and may accumulate up to two unused personal or business leave days. Unclassified administrative employees receive two personal or business leave days each year and may accumulate up to three unused personal or business leave days. Unused days are paid out on termination at the rate of pay upon termination.

15. COMPENSATED ABSENCES (Continued)

Primary Institution (Continued)
In accordance with the College's compensated-absences accounting policy (see Note 2), a liability has been recorded for vacation leave, chargeable leave, and personal leave because payment for unused vacation leave, chargeable leave, and personal leave is probable and measurable.

The current portion of the compensated-absences liability, representing amounts expected to be paid within one year, is reported as a current liability in the statement of net position; the remainder is reported as noncurrent.

16. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Primary Institution
Deferred outflows of resources represent the consumption of net position that applies to a future period and will be recognized as expenses or reductions of liabilities in future periods. Deferred inflows of resources represent the acquisition of net position that applies to a future period and will be recognized as revenues or reductions of assets in future periods.

The components of deferred outflows and inflows of resources reported in the statement of net position at June 30, 2025, are summarized as follows:

Description	Deferred Outflows	Deferred Inflows
Pensions – KPERS (GASB 68)	$ 102,782.00	$ 15,502.00
Pensions – KPERS Subsequent Pension Payments (GASB 68)	35,935.29	0.00
Other Postemployment Benefits (GASB 75)	54,154.00	202,887.00
Total	$ 192,871.29	$ 218,389.00

17. CONTINGENT LIABILITIES

In the normal course of operations, the College receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

18. RISK MANAGEMENT

The College is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employee; employees' health and life; and natural disasters. The College manages these risks of loss through the purchase of insurance policies.

19. CONCENTRATION OF RISK

Component Unit
84.30% of the Foundation's monies are invested in mutual funds in the stock market, of this amount, 1.27% are invested in aggressive income investments, 72.73% are invested in growth and income investments, 2.20% are invested in growth investments, and 8.10% are invested in income investments. The effect in the future on the Foundation's portfolio is unknown and is subject to market economic conditions.

20. RESTRICTED NET POSITION - EXPENDABLE

Component Unit
Restricted Net Position – Expendable consists of the following donations received and restricted to use at June 30, 2025 of $3,024,159.05.

21. RESTRICTED NET POSITION - NONEXPENDABLE

Component Unit
Changes in endowments as of June 30, 2025 are as follows:

	Nonexpendable
Restricted Net Position, Beginning of Year	$ 2,525,770.61
Contributions	20,786.70
Restricted Net Position, End of Year	$ 2,546,557.31

All endowment funds are considered to be permanently restricted. Therefore the spending policy does not allow for distribution of these funds. Investment income from these funds is considered to be unrestricted unless otherwise designated.

22. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Amount
General Fund	Federal Financial Aid Fund	$ 19,014.00
General Fund	Deferred Maintenance Fund	75,000.00

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

23. NON CASH CONTRIBUTIONS

Component Unit
The Foundation receives non cash contributions from Flint Hills Technical College in the form of services and materials. Amounts contributed have been shown in contributions and reflected in the management and general expense in the amount of $6,120.00 for donated services and facilities that Flint Hills Technical College pays on the Foundation's behalf and qualifies under generally accepted accounting principles (GAAP) for the year ended June 30, 2025. The Foundation has also received non-cash items for the annual auction of $53,236.00 that has been shown as contributions and reflected in fundraising expense in the financial statements for the year ended June 30, 2025.

24. RELATED PARTY TRANSACTIONS

The Foundation was formed to promote and foster the educational purposes of the Flint Hills Technical College, and to create a fund to be used for any program, project, or enterprise undertaken in the interest of the College. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the College. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation's board of directors. The Foundation disbursed to the College for the year ended June 30, 2025, $267,851.04 for scholarships and reimbursed the College for $237,540.88 in administrative support. The Foundation disbursed on behalf of the College through its activity funds for the year ended June 30, 2025, $120,896.71. The College disbursed on behalf of the Foundation donated services and facilities for the year ended June 30, 2025, $6,120.00.

25. PRIOR PERIOD ADJUSTMENT

Primary Institution

Implementation of GASB Statement No. 101 – Compensated Absences:

During fiscal year 2025, the College implemented GASB Statement No. 101, *Compensated Absences*, which establishes accounting and financial reporting requirements for compensated absences. This standard requires governments to recognize a liability for leave when it is earned, probable that the leave will be used or paid, and measurable based on current pay rates and salary-related costs. The cumulative effect of implementing GASB 101 resulted in a restatement of beginning net position to recognize the College's compensated absences liability as of July 1, 2024. The effect of this restatement was a decrease in beginning net position of $98,989.20.

Summary of Restatements of Beginning Net Position:

Description	Effect on Beginning Net Position
Implementation of GASB 101 – Compensated Absences	$ (98,989.20)
Total Decrease in Beginning Net Position	$ (98,989.20)

After recording these restatements, the College's beginning net position as of July 1, 2024, has been adjusted accordingly.

26. SUBSEQUENT EVENTS

The College evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

REQUIRED
SUPPLEMENTARY INFORMATION

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

Schedule of the College's Proportionate Share of Net OPEB Liability
Other Postemployment Benefit Plan - Medical and Prescription Drug Plan
(This schedule is to be built prospectively until it contains ten years of data)

	06/30/2025	06/30/2024	06/30/2023	06/30/2022	06/30/2021
OPEB Liability Changes					
Total OPEB Liability - Beginning of Year	$ 148,975.00	$ 163,699.00	$ 144,061.00	$ 170,591.00	$ 180,452.00
1. Service Cost	12,097.00	10,631.00	10,026.00	12,599.00	15,048.00
2. Interest Cost	6,353.00	6,813.00	5,931.00	3,644.00	5,083.00
3. Changes in Benefit Terms	-	-	-	-	(16,775.00)
4. Differences between expected and actual experience	(16,897.00)	(45,860.00)	9,065.00	(29,408.00)	194.00
5. Changes in assumptions and other inputs	(5,729.00)	21,692.00	(1,384.00)	(11,365.00)	(13,411.00)
6. Benefit Payments	(12,226.00)	(8,000.00)	(4,000.00)	(2,000.00)	-
Net Changes (1+2+3+4+5+6)	(16,402.00)	(14,724.00)	19,638.00	(26,530.00)	(9,861.00)
Total OPEB Liability - End of Year	$ 132,573.00	$ 148,975.00	$ 163,699.00	$ 144,061.00	$ 170,591.00
OPEB Liability as a percentage of payroll					
Total OPEB Liability	$ 132,573.00	$ 148,975.00	$ 163,699.00	$ 144,061.00	$ 170,591.00
Payroll	^^ 4,053,521.00	^^ 4,053,521.00	^ 3,423,037.00	^ 3,423,037.00	** 3,196,791.00
Percent of Payroll	3.27%	3.68%	4.78%	4.21%	5.34%

	06/30/2020	06/30/2019	06/30/2018
OPEB Liability Changes			
Total OPEB Liability - Beginning of Year	$ 168,030.00	$ 169,170.00	$ 153,297.00
1. Service Cost	13,564.00	13,906.00	13,135.00
2. Interest Cost	5,448.00	5,910.00	5,557.00
3. Changes in Benefit Terms	-	-	-
4. Differences between expected and actual experience	(54,940.00)	(18,749.00)	-
5. Changes in assumptions and other inputs	48,350.00	5,793.00	3,181.00
6. Benefit Payments	-	(8,000.00)	(6,000.00)
Net Changes (1+2+3+4+5+6)	12,422.00	(1,140.00)	15,873.00
Total OPEB Liability - End of Year	$ 180,452.00	$ 168,030.00	$ 169,170.00
OPEB Liability as a percentage of payroll			
Total OPEB Liability	$ 180,452.00	$ 168,030.00	$ 169,170.00
Payroll	** 3,196,791.00	* 3,156,829.00	* 3,156,829.00
Percent of Payroll	5.64%	5.32%	5.36%

*Annualized pay as of July 1, 2017 of active employees included in the valuation
**Annualized pay as of July 1, 2019 of active employees included in the valuation
^Annualized pay as of July 1, 2022 of active employees included in the valuation
^^Annualized pay as of July 1, 2024 of active employees included in the valuation

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION:

The measurement date is the same as the College's fiscal year end.

Funding policy: Costs under the College's group insurance program are paid from general operating assets on a pay-as-you-go basis, net assets are accumulated to pay related benefits

Changes in Assumptions: Changes in assumptions or other inputs reflect a change in the discount rate from 4.1% (beginning-of-year measurement) to 4.8% (end-of-year measurement)

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

Schedule of the College's Proportionate Share of Net Pension Liability
Kansas Public Employees Retirement System
Last Ten Fiscal Years

	2025	2024	2023	2022	2021
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
College's proportion of the collective net pension liability	0.004855%	0.003964%	0.003792%	0.003284%	0.003786%
College's proportionate share of the collective net pension liability	$ 317,343.00	$ 273,802.00	$ 270,954.00	$ 185,021.00	$ 282,887.00
State's proportionate share of the collective net pension liability associated with the College	5,000,162.00	5,099,572.00	5,030,295.00	4,224,042.00	5,315,607.00
Total	$5,317,505.00	$5,373,374.00	$5,301,249.00	$4,409,063.00	$5,598,494.00
College's covered payroll*	$5,036,048.68	$4,687,311.62	$4,316,659.75	$3,836,608.02	$3,719,899.70
College's proportionate share of the collective net pension liability as a percentage of its covered payroll	6.3014%	5.8413%	6.2769%	4.8225%	7.6047%
Plan (KPERS) fiduciary net position as a percentage of the total pension liability	72.75%	70.70%	69.75%	76.40%	66.30%

	2020	2019	2018	2017	2016
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
College's proportion of the collective net pension liability	0.003210%	0.002801%	0.004149%	0.006329%	0.002648%
College's proportionate share of the collective net pension liability	$ 207,614.00	$ 182,723.00	$ 278,770.00	$ 425,341.00	$ 440,467.00
State's proportionate share of the collective net pension liability associated with the College	4,791,965.00	5,005,350.00	5,282,793.00	5,525,755.00	5,831,293.00
Total	$4,999,579.00	$5,188,073.00	$5,561,563.00	$5,951,096.00	$6,271,760.00
College's covered payroll*	$3,633,524.98	$3,475,499.13	$3,455,426.18	$3,354,254.56	$3,949,960.55
College's proportionate share of the collective net pension liability as a percentage of its covered payroll	5.7138%	5.2575%	8.0676%	12.6806%	11.1512%
Plan (KPERS) fiduciary net position as a percentage of the total pension liability	69.88%	68.88%	67.12%	65.10%	64.95%

*Covered payroll is as of the measurement date.

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

Schedule of the College Pension Contributions
Kansas Public Employees Retirement System
Last Ten Fiscal Years

	2024	2024	2023	2022	2021
Contractually required contribution	$ 34,658.00	$ 28,012.00	$ 26,559.00	$ 23,162.00	$ 26,980.00
Contributions in relation to the contractually required contribution	(34,658.00)	(28,012.00)	(26,559.00)	(23,162.00)	(26,980.00)
Contributions deficiency (excess)	$ -	$ -	$ -	$ -	$ -
College's covered payroll*	$ 5,728,766.94	$ 5,036,048.68	$ 4,687,311.62	$ 4,316,659.75	$ 3,836,608.02
Contributions as a percentage of covered-payroll	0.60%	0.56%	0.57%	0.54%	0.70%

	2020	2019	2018	2017	2016
Contractually required contribution	$ 20,663.00	$ 16,044.00	$ 20,567.00	$ 29,576.00	$ 27,633.00
Contributions in relation to the contractually required contribution	(20,663.00)	(16,044.00)	(20,567.00)	(29,576.00)	(27,633.00)
Contributions deficiency (excess)	$ -	$ -	$ -	$ -	$ -
College's covered payroll*	$ 3,719,899.70	$ 3,633,524.98	$ 3,475,499.13	$ 3,455,426.18	$ 3,354,254.56
Contributions as a percentage of covered-payroll	0.56%	0.44%	0.59%	0.86%	0.82%

*The amounts presented for each fiscal year were determined as of June 30.

Notes to Schedule:
Contractually required contributions for the College consist of “working after retirement” contribution for KPERS retirees who are filing KPERS covered positions as College employees under K.S.A. 74-4937.

SUPPLEMENTARY INFORMATION

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Combining Schedule of Net Position - Primary Institution
June 30, 2025

	GENERAL	ADULT EDUCATION	AUXILIARY ENTERPRISE BOOKSTORE	LITERACY PROGRAM	FEDERAL FINANCIAL AID	KAN-TRAIN GRANT	DEFERRED MAINTENANCE
ASSETS							
Current Assets							
Cash and Cash Equivalents	$ 3,026,613.06	$ 242,874.28	$ 206,304.39	$ 541.58	$ (4,044.98)	$ 223.01	$ 935,529.08
Investments	2,819,198.46	-	-	-	-	-	-
Receivables - Federal	-	-	-	-	2.00	-	-
Receivables - Other Receivables	435,380.04	-	-	-	-	-	-
Inventories	-	-	8,960.62	-	-	-	-
Prepaids	70,850.00	-	-	-	-	-	-
Total Current Assets	6,352,041.56	242,874.28	215,265.01	541.58	(4,042.98)	223.01	935,529.08
Noncurrent Assets							
Investments	356,904.03	-	-	-	-	-	-
Capital Assets, Net	-	-	-	-	-	-	-
Lease Assets, Net	-	-	-	-	-	-	-
Subscription Assets, Net	-	-	-	-	-	-	-
Total Noncurrent Assets	356,904.03	-	-	-	-	-	-
TOTAL ASSETS	6,708,945.59	242,874.28	215,265.01	541.58	(4,042.98)	223.01	935,529.08
DEFERRED OUTFLOWS OF RESOURCES	192,871.29	-	-	-	-	-	-
LIABILITIES							
Current Liabilities							
Accounts Payable	549,762.56	4,015.00	-	353.78	(398.00)	-	389,295.00
Accrued Wages	277,461.19	-	-	-	-	-	-
Prepaid Tuition	36,887.40	-	-	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-	-	-	-
Accrued Interest Lease Liabilities	-	-	-	-	-	-	-
Compensated Absences, Due Within One Yea	147,361.00	-	-	-	-	-	-
Lease Liabilities, Due Within One Year	-	-	-	-	-	-	-
Subscription Liabilities, Due Within One Yea	-	-	-	-	-	-	-
Total Current Liabilities	1,011,472.15	4,015.00	-	353.78	(398.00)	-	389,295.00
Noncurrent Liabilities							
Compensated Absences	181,008.00	-	-	-	-	-	-
Net OPEB Obligation	132,573.00	-	-	-	-	-	-
Net Pension Liability	317,343.00	-	-	-	-	-	-
Lease Liabilities	-	-	-	-	-	-	-
Subscription Liabilities	-	-	-	-	-	-	-
Total Noncurrent Liabilities	630,924.00	-	-	-	-	-	-
TOTAL LIABILITIES	1,642,396.15	4,015.00	-	353.78	(398.00)	-	389,295.00
DEFERRED INFLOWS OF RESOURCES	218,389.00	-	-	-	-	-	-
NET POSITION							
Investment in capital assets, net of related debt	-	-	-	-	-	-	-
Unrestricted	5,041,031.73	238,859.28	215,265.01	187.80	(3,644.98)	223.01	546,234.08
TOTAL NET POSITION	$ 5,041,031.73	$ 238,859.28	$ 215,265.01	$ 187.80	$ (3,644.98)	$ 223.01	$ 546,234.08

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Combining Schedule of Net Position - Primary Institution
June 30, 2025

	MISCELLANEOUS GRANTS	WELDING BUILDING	KANSAS PROMISE SCHOLARSHIPS	FHTC AGENCY	INVESTMENT IN PLANT	TOTALS - PRIMARY INSTITUTION
ASSETS						
Current Assets						
Cash and Cash Equivalents	$ 131,797.18	$ -	$ 5,146.14	$ 58,941.00	$ -	$ 4,603,924.74
Investments	-	-	-	-	-	2,819,198.46
Receivables - Federal	-	-	-	-	-	2.00
Receivables - Other Receivables	-	-	-	-	-	435,380.04
Inventories	-	-	-	-	-	8,960.62
Prepaids	-	-	-	-	-	70,850.00
Total Current Assets	131,797.18	-	5,146.14	58,941.00	-	7,938,315.86
Noncurrent Assets						
Investments	-	-	-	-	-	356,904.03
Capital Assets, Net	-	-	-	-	7,272,178.92	7,272,178.92
Lease Assets, Net	-	-	-	-	220,284.26	220,284.26
Subscription Assets, Net	-	-	-	-	26,694.79	26,694.79
Total Noncurrent Assets	-	-	-	-	7,519,157.97	7,876,062.00
TOTAL ASSETS	131,797.18	-	5,146.14	58,941.00	7,519,157.97	15,814,377.86
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	192,871.29
LIABILITIES						
Current Liabilities						
Accounts Payable	-	-	5,146.14	357.27	-	948,531.75
Accrued Wages	-	-	-	-	-	277,461.19
Prepaid Tuition	-	-	-	-	-	36,887.40
Deposits Held in Custody for Others	-	-	-	58,583.73	-	58,583.73
Accrued Interest Lease Liabilities	-	-	-	-	417.98	417.98
Compensated Absences, Due Within One Yea	-	-	-	-	-	147,361.00
Lease Liabilities, Due Within One Year	-	-	-	-	47,157.04	47,157.04
Subscription Liabilities, Due Within One Yea	-	-	-	-	2,297.24	2,297.24
Total Current Liabilities	-	-	5,146.14	58,941.00	49,872.26	1,518,697.33
Noncurrent Liabilities						
Compensated Absences	-	-	-	-	-	181,008.00
Net OPEB Obligation	-	-	-	-	-	132,573.00
Net Pension Liability	-	-	-	-	-	317,343.00
Lease Liabilities	-	-	-	-	92,398.32	92,398.32
Subscription Liabilities	-	-	-	-	2,390.60	2,390.60
Total Noncurrent Liabilities	-	-	-	-	94,788.92	725,712.92
TOTAL LIABILITIES	-	-	5,146.14	58,941.00	144,661.18	2,244,410.25
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	218,389.00
NET POSITION						
Investment in capital assets, net of related debt	-	-	-	-	7,374,496.79	7,374,496.79
Unrestricted	131,797.18	-	-	-	-	6,169,953.11
TOTAL NET POSITION	$ 131,797.18	$ -	$ -	$ -	$ 7,374,496.79	$ 13,544,449.90

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2025

	GENERAL	ADULT EDUCATION	AUXILIARY ENTERPRISE BOOKSTORE	LITERACY PROGRAM	FEDERAL FINANCIAL AID	KAN-TRAIN GRANT	DEFERRED MAINTENANCE
REVENUES							
Operating Revenues							
Student Tuition and Fees	$ 5,992,447.91	$ 3,410.50	$ -	$ -	$ -	$ -	$ -
Federal Grants and Contracts	193,478.00	97,527.54	-	-	815,056.13	-	-
State Grants and Contracts	-	75,776.42	-	-	-	-	-
Local Grants and Contracts	-	-	-	-	-	-	-
Charges for Services	207,932.46	-	-	-	-	-	-
Sales and Services of Auxiliary Enterprises	-	-	113,320.92	-	-	-	-
Other Operating Revenues	342,179.50	-	-	-	-	-	-
Total Operating Revenues	6,736,037.87	176,714.46	113,320.92	-	815,056.13	-	-
EXPENSES							
Operating Expenses							
Instruction	4,494,656.81	290,675.85	-	1,139.58	8,600.00	-	-
Academic Support	935,722.02	-	-	-	-	-	-
Student Services	1,042,033.95	-	-	-	-	-	-
Institutional Support	2,986,522.59	-	-	-	-	-	-
Operation and Maintenance	1,479,137.10	-	-	-	-	-	-
Auxiliary Expense	-	-	120,958.54	-	-	-	-
Scholarships	-	-	-	-	1,941,427.55	-	-
Capital Outlay	381,840.96	-	-	-	-	-	388,429.50
Lease Expense	136,320.26	-	-	-	-	-	-
Subscription Expense	23,814.51	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Total Operating Expenses	11,480,048.20	290,675.85	120,958.54	1,139.58	1,950,027.55	-	388,429.50
Operating Income (Loss)	(4,744,010.33)	(113,961.39)	(7,637.62)	(1,139.58)	(1,134,971.42)	-	(388,429.50)
Nonoperating Revenues (Expenses)							
State Appropriations	5,719,791.70	-	-	-	-	-	-
County Appropriations	-	137,174.60	-	-	-	-	-
Federal Pell Grant	-	-	-	-	1,115,983.00	-	-
Interest Income	278,388.04	-	-	-	-	-	-
Gifts and Contributions	4,126.82	-	-	-	-	-	300.00
Gain (Loss) on Sale of Assets	8,776.23	-	-	-	-	-	-
Operating Transfers	(94,014.00)	-	-	-	19,014.00	-	75,000.00
Increase (Decrease) in Net Position	1,173,058.46	23,213.21	(7,637.62)	(1,139.58)	25.58	-	(313,129.50)
Net Position - Beginning of Year	3,867,973.27	215,646.07	222,902.63	1,327.38	(3,670.56)	223.01	859,363.58
Net Position - End of Year	$ 5,041,031.73	$ 238,859.28	$ 215,265.01	$ 187.80	$ (3,644.98)	$ 223.01	$ 546,234.08

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2025

	MISCELLANEOUS GRANTS	WELDING BUILDING	KANSAS PROMISE SCHOLARSHIPS	SPARKS & FEMA CORONAVIRUS RELIEF	INVESTMENT IN PLANT	SUB-TOTAL PRIMARY INSTITUTION	ELIMINATING INTER-COMPANY SCHOLARSHIPS	TOTALS - PRIMARY INSTITUTION
REVENUES								
Operating Revenues								
Student Tuition and Fees	$ -	$ -	$ -	$ -	$ -	$ 5,995,858.41	$ (995,052.85)	$ 5,000,805.56
Federal Grants and Contracts	-	189,118.70	-	-	-	1,295,180.37	(745,416.00)	549,764.37
State Grants and Contracts	-	-	475,477.10	-	-	551,253.52	-	551,253.52
Local Grants and Contracts	348,870.00	-	-	-	-	348,870.00	-	348,870.00
Charges for Services	-	-	-	-	-	207,932.46	-	207,932.46
Sales and Services of Auxiliary Enterprises	-	-	-	-	-	113,320.92	(55,946.39)	57,374.53
Other Operating Revenues	-	-	-	-	-	342,179.50	-	342,179.50
Total Operating Revenues	348,870.00	189,118.70	475,477.10	-	-	8,854,595.18	(1,796,415.24)	7,058,179.94
EXPENSES								
Operating Expenses								
Instruction	-	-	-	-	(44,483.84)	4,750,588.40	-	4,750,588.40
Academic Support	-	-	-	-	(64,256.11)	871,465.91	-	871,465.91
Student Services	-	-	-	-	(24,349.20)	1,017,684.75	-	1,017,684.75
Institutional Support	-	-	-	-	(116,831.11)	2,869,691.48	-	2,869,691.48
Operation and Maintenance	-	-	-	-	(435,585.12)	1,043,551.98	-	1,043,551.98
Auxiliary Expense	-	-	-	-	-	120,958.54	-	120,958.54
Scholarships	-	-	475,477.10	-	-	2,416,904.65	(1,796,415.24)	620,489.41
Capital Outlay	631,949.95	249,776.25	-	-	(1,110,274.85)	541,721.81	-	541,721.81
Lease Expense	-	-	-	-	(21,076.80)	115,243.46	-	115,243.46
Subscription Expense	-	-	-	-	(16,383.65)	7,430.86	-	7,430.86
Depreciation Expense	-	-	-	-	613,445.53	613,445.53	-	613,445.53
Total Operating Expenses	631,949.95	249,776.25	475,477.10	-	(1,219,795.15)	14,368,687.37	(1,796,415.24)	12,572,272.13
Operating Income (Loss)	(283,079.95)	(60,657.55)	-	-	1,219,795.15	(5,514,092.19)	-	(5,514,092.19)
Nonoperating Revenues (Expenses)								
State Appropriations	-	-	-	-	-	5,719,791.70	-	5,719,791.70
County Appropriations	-	-	-	-	-	137,174.60	-	137,174.60
Federal Pell Grant	-	-	-	-	-	1,115,983.00	-	1,115,983.00
Interest Income	-	-	-	-	-	278,388.04	-	278,388.04
Gifts and Contributions	408,933.09	-	-	-	-	413,359.91	-	413,359.91
Gain (Loss) on Sale of Assets	-	-	-	-	-	8,776.23	-	8,776.23
Operating Transfers	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Position	125,853.14	(60,657.55)	-	-	1,219,795.15	2,159,381.29	-	2,159,381.29
Net Position - Beginning of Year	5,944.04	60,657.55	-	-	6,154,701.64	11,385,068.61	-	11,385,068.61
Net Position - End of Year	$ 131,797.18	$ -	$ -	$ -	$ 7,374,496.79	$ 13,544,449.90	$ -	$ 13,544,449.90

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas

Schedule of Revenues, Expenditures, and
Changes in Unencumbered Cash – Budget and Actual

For the Year Ended June 30, 2025

Schedules 6 to 8 are prepared in accordance with Kansas cash basis laws (Regulatory Basis), which differs from generally accepted accounting principles (GAAP Basis). Cash receipts are recognized when the cash balance of a fund in increased. For an interfund transaction, a cash receipt is recorded in the fund receiving the cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund in which the cash is transferred. Expenditures include cash disbursements, transfers, accounts payable and encumbrances – that is, commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
General Fund (Regulatory Basis)
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

		Current Year				
	Prior Year Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
REVENUES						
Student Tuition and Fees						
Postsecondary Tuition	$ 1,540,246.68	$ 1,672,293.64	$ (20,635.01)	$ 1,651,658.63	$ 1,731,933.00	$ (80,274.37)
Secondary Tuition	2,972,265.00	2,957,426.00	-	2,957,426.00	2,957,426.00	-
Student Fees	984,860.99	1,139,669.34	-	1,139,669.34	1,120,200.00	19,469.34
Continuing Education	85,110.00	203,538.00	-	203,538.00	102,500.00	101,038.00
Customized Training	8,419.09	19,520.93	-	19,520.93	150,000.00	(130,479.07)
Total Student Tuition and Fees	5,590,901.76	5,992,447.91	(20,635.01)	5,971,812.90	6,062,059.00	(90,246.10)
Federal Sources						
Federal Grants	155,017.25	193,478.00	-	193,478.00	161,578.00	31,900.00
Total Federal Sources	155,017.25	193,478.00	-	193,478.00	161,578.00	31,900.00
State Sources						
State Operating Grant	2,620,908.00	2,486,819.00	-	2,486,819.00	2,486,819.00	-
Other State Sources	2,315,623.06	3,232,972.70	(661,099.70)	2,571,873.00	2,571,873.00	-
Total State Sources	4,936,531.06	5,719,791.70	(661,099.70)	5,058,692.00	5,058,692.00	-
Charges for Services						
Tech Service Income	215,983.22	207,932.46	-	207,932.46	234,000.00	(26,067.54)
Total Charges for Services	215,983.22	207,932.46	-	207,932.46	234,000.00	(26,067.54)
Other Sources						
Interest Income	236,950.65	278,388.04	-	278,388.04	235,000.00	43,388.04
Sale of Assets	23,941.20	8,776.23	-	8,776.23	1,000.00	7,776.23
Gifts and Contributions	118,022.88	4,126.82	-	4,126.82	-	4,126.82
Reimbursed Expense	206,343.79	295,632.82	-	295,632.82	250,418.00	45,214.82
Miscellaneous	50,883.16	46,546.68	-	46,546.68	56,939.00	(10,392.32)
Total Other Sources	636,141.68	633,470.59	-	633,470.59	543,357.00	90,113.59
TOTAL REVENUES	11,534,574.97	12,747,120.66	(681,734.71)	12,065,385.95	$ 12,059,686.00	$ 5,699.95

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
General Fund (Regulatory Basis)
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	Prior Year	Current Year				
	Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
EXPENDITURES						
Education and General						
Instruction	$ 4,249,960.82	$ 4,494,656.81	$ -	$ 4,494,656.81	$ 4,865,719.00	$ (371,062.19)
Academic Support	694,528.67	935,722.02	-	935,722.02	1,510,644.00	(574,921.98)
Student Services	591,672.11	1,042,033.95	-	1,042,033.95	782,207.00	259,826.95
Institutional Support	2,159,700.58	2,986,522.59	(717,248.13)	2,269,274.46	2,728,104.00	(458,829.54)
Operation and Maintenance	1,275,879.55	1,479,137.10	-	1,479,137.10	1,797,795.00	(318,657.90)
Capital Outlay	374,871.06	381,840.96	-	381,840.96	373,702.00	8,138.96
Lease Expense	76,915.68	136,320.26	-	136,320.26	-	136,320.26
Subscription Expense	8,523.51	23,814.51	-	23,814.51	-	23,814.51
Operating Transfers to:						
Deferred Maintenance Fund	750,000.00	75,000.00	-	75,000.00	-	75,000.00
Federal Financial Aid Fund	11,564.00	19,014.00	-	19,014.00	-	19,014.00
Total Certified Budget					12,058,171.00	(1,201,356.93)
Adjustments for Qualifying Budget Credits (Reimbursed Expense)					295,632.82	(295,632.82)
TOTAL EXPENDITURES	10,193,615.98	11,574,062.20	(717,248.13)	10,856,814.07	$ 12,353,803.82	$ (1,496,989.75)
Excess of Revenues Over (Under) Expenditures	1,340,958.99	1,173,058.46	35,513.42	1,208,571.88		
Unencumbered Cash Beginning of Year	2,896,810.93	3,867,973.27	369,796.65	4,237,769.92		
End of Year	$ 4,237,769.92	$ 5,041,031.73	$ 405,310.07	$ 5,446,341.80		

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
Adult Education Fund (Regulatory Basis)
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	Prior Year	Current Year				
	Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
REVENUES						
Student Tuition and Fees						
Student Fees	$ 1,950.00	$ 3,410.50	$ -	$ 3,410.50	$ -	$ 3,410.50
Federal Sources						
Federal Grants	96,779.00	97,527.54	-	97,527.54	97,883.00	(355.46)
State Sources						
State Grants	57,555.84	75,776.42	-	75,776.42	51,937.00	23,839.42
Local Sources						
Local Tax	141,039.59	137,174.60	-	137,174.60	105,303.00	31,871.60
TOTAL REVENUES	297,324.43	313,889.06	-	313,889.06	$ 255,123.00	$ 58,766.06
EXPENDITURES						
Instruction	323,263.52	290,675.85	-	290,675.85	$ 255,123.00	$ 35,552.85
TOTAL EXPENDITURES	323,263.52	290,675.85	-	290,675.85	$ 255,123.00	$ 35,552.85
Excess of Revenues Over (Under) Expenditures	(25,939.09)	23,213.21	-	23,213.21		
Unencumbered Cash Beginning of Year	241,585.16	215,646.07	-	215,646.07		
End of Year	$ 215,646.07	$ 238,859.28	$ -	$ 238,859.28		

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
Auxiliary Enterprise Fund (Regulatory Basis)
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	Prior Year	Current Year					
	Total Auxiliary Enterprise Fund Budget Basis	Bookstore GAAP	Total Auxiliary Enterprise Fund GAAP	Adjustments To Budget Basis	Total Auxiliary Enterprise Fund Budget Basis	Final Budget	Variance Under (Over)
REVENUES							
Sales and Services of Auxiliary Enterprises	$ 81,976.78	$ 113,320.92	$ 113,320.92	$ -	$ 113,320.92	$ 120,000.00	$ (6,679.08)
TOTAL REVENUES	81,976.78	113,320.92	113,320.92	-	113,320.92	$ 120,000.00	$ (6,679.08)
EXPENDITURES							
Auxiliary Enterprise							
Salaries and Benefits	2,845.22	4,746.57	4,746.57	-	4,746.57	$ -	$ 4,746.57
General Operating Expense	80,301.14	116,211.97	116,211.97	(11,866.12)	104,345.85	121,514.00	(17,168.15)
TOTAL EXPENDITURES	83,146.36	120,958.54	120,958.54	(11,866.12)	109,092.42	$ 121,514.00	$ (12,421.58)
Excess of Revenues Over (Under) Expenditures and Other Additions (Deductions)	(1,169.58)	(7,637.62)	(7,637.62)	11,866.12	4,228.50		
Unencumbered Cash Beginning of Year	203,245.47	222,902.63	222,902.63	(20,826.74)	202,075.89		
End of Year	$ 202,075.89	$ 215,265.01	$ 215,265.01	$ (8,960.62)	$ 206,304.39		

FLINT HILLS TECHNICAL COLLEGE

Emporia, Kansas
Schedule of Changes in Assets and Liabilities
All Agency Funds - Primary Institution
For the Year Ended June 30, 2025

	Primary Institution			
ACCOUNT NAME	BALANCE JUNE 30, 2024	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2025
AGENCY FUND				
School Projects Accounts				
Flex Spending Account	$ 6,912.83	$ 28,823.82	$ 27,405.76	$ 8,330.89
Total School Projects	2,257.59	28,823.82	27,405.76	8,330.89
Student Organization Accounts				
Student Activities	4,587.69	14,585.85	7,532.02	11,641.52
Student Senate	4,507.18	4,275.36	1,300.75	7,481.79
Automotive Tech	6,777.15	1,250.68	87.36	7,940.47
Phi Beta Lamda	1,308.30	-	-	1,308.30
Machine Tool Technology	183.39	-	-	183.39
Industrial Engineering	1,892.23	1,471.29	1,822.13	1,541.39
Christian Connection	51.75	-	-	51.75
Culinary Arts	1,285.79	2,475.36	3,004.85	756.30
Dental Assistant	2,239.65	1,247.11	1,066.87	2,419.89
Graphic Arts	2,428.80	-	704.06	1,724.74
Nursing - HOSA	6,546.26	1,851.50	1,211.53	7,186.23
Paramedic/EMS	309.45	250.00	349.02	210.43
Hygiene	(998.14)	21,537.56	20,187.45	351.97
Welding	3,503.94	100.00	1,096.41	2,507.53
Disc Golf	714.34	-	-	714.34
HALO	137.27	205.50	-	342.77
SYOB	279.60	-	-	279.60
FOOD PANTRY	1,102.54	5,262.50	2,754.61	3,610.43
Total Student Organizations	36,857.19	54,512.71	41,117.06	50,252.84
TOTAL AGENCY FUNDS	$ 30,995.79	$ 83,336.53	$ 68,522.82	$ 58,583.73
Assets				
Cash and Investments	$ 43,770.02	$ 83,336.53	$ 68,165.55	$ 58,941.00
TOTAL ASSETS	$ 30,995.79	$ 83,336.53	$ 68,165.55	$ 58,941.00
Liabilities				
Accounts Payable	$ -	$ -	$ 357.27	$ 357.27
Deposits Held For Others	43,770.02	83,336.53	68,522.82	58,583.73
TOTAL LIABILITIES	$ 43,770.02	$ 83,336.53	$ 68,880.09	$ 58,941.00

FLINT HILLS TECHNICAL COLLEGE
EMPORIA, KANSAS

FEDERAL COMPLIANCE SECTION
For the Year Ended June 30, 2025

EIN NUMBER: 52-2441491
OPE ID NUMBER: 00526400
DUNS NUMBER: 791539708
UEI NUMBER: J1WTKHPS3623

COMPLIANCE ATTESTATION EXAMINATION
INCLUDING TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

EMPORIA, KANSAS
TOPEKA, KANSAS

FEDERAL PELL GRANT PROGRAM (PELL) (84.063)
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG) (84.007)
FEDERAL WORK-STUDY PROGRAM (FWS) (84.033)
FEDERAL DIRECT STUDENT LOANS (DIRECT LOAN) (84.268)

AUDITOR INFORMATION SHEET

FLINT HILLS TECHNICAL COLLEGE
3301 W. 18TH Ave.
Emporia, Kansas 66801

EIN NUMBER: 52-2441491
OPE ID NUMBER: 00526400
DUNS NUMBER: 791539708
UEI NUMBER: J1WTKHPS3623

TELEPHONE: (620) 343-4600
FAX: (620) 343-4610

PRESIDENT: Dr. Caron Daugherty
CONTACT PERSON & TITLE: Nancy Thompson, Vice President of Business Services

LEAD AUDITOR: Neil L. Phillips, CPA
EMAIL ADDRESS: nphillips@jgppa.com
LICENSE NUMBER & HOME STATE: 2005 KS
FIRM'S NAME & ADDRESS: JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants
1815 S. Santa Fe
P.O. Box 779
Chanute, Kansas 66720
FIRM'S FEDERAL ID NUMBER: 20-3906022
TELEPHONE: (620) 431-6342
FAX: (620) 431-0724

PROGRAMS EXAMINED:	PELL	84.063
	FSEOG	84.007
	FWS	84.033
	DIRECT LOAN	84.268

For the Award Year that ended during the institution's fiscal year, the percentage of:

Correspondence or telecommunication courses to total courses	NONE
Regular students enrolled in correspondence courses	NONE
Regular students that are incarcerated	NONE
Regular students enrolled based on ability to benefit	NONE
For short term programs—	
Completion	N/A
Placement	N/A

The campuses/locations considered as part of this entity and covered or excluded by this examination are:

ALL LOCATIONS	> 50% OF PROGRAM OFFERED @ SITE	LOCATION ON ELIGIBILITY LETTER	NOTICE TO ED PRIOR TO OFFERING INSTRUCTION	DATE OPENED	DATE CLOSED	DATE OF CPA'S LAST VISIT	EXCLUSION REASON
Emporia, KS	Yes	Yes	Yes	1999	N/A	2025	N/A
Topeka, KS	No	Yes	Yes	2014	N/A	2025	N/A

Institution's Primary Accrediting Organization: North Central Association of Colleges and Schools

The College does not use a servicer.

Records for the accounting and administration of the SFA Programs are located at:

FLINT HILLS TECHNICAL COLLEGE
3301 W 18TH AVE
EMPORIA, KANSAS 66801

For Close-Out Examination only: N/A

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	Pass-Through Entity Identifying Number	Federal Assistance Number	Passed Through to Subrecipients		Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Direct Programs					
Student Financial Assistance Programs Cluster					
Federal Supplemental Education Opportunity	N/A	84.007	$ -		$ 39,086.00
Federal College Work-Study	N/A	84.033	-		30,554.13
Federal Pell Grant	N/A	84.063	-		1,115,983.00
Federal Pell Grant - Admin	N/A	84.063	-		1,135.00
		Total 84.063	-		1,117,118.00
Federal Direct Student Loans	N/A	84.268	-	(1)	745,416.00
Total Student Financial Assistance Programs Cluster			-		1,932,174.13
Passed through the Kansas Board of Regents					
Adult Basic Education Program	V002A220016	84.002A	-		97,883.00
Adult Basic Education Program - Discretionary	V002A220016	84.002A	-		1,211.16
Adult Basic Education Program - Expansion	V002A220016	84.002A	-		25,208.80
		Total 84.002A	-		124,302.96
Carl Perkins Vocational Education Grants:					
Program Improvement	V048A210016	84.048	-		157,578.00
Expansion	V048A200016	84.048	-		27,900.00
Incentive	V048A200016/210016	84.048	-		8,000.00
		Total 84.048	-		193,478.00
Total U.S. Department of Education			-		2,249,955.09
U.S. DEPARTMENT OF THE TREASURY					
Passed through the Kansas Department of Commerce					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	FY23-CTC-FLI	21.027	-		215,638.98
Total U.S. Department of the Treasury			-		215,638.98
FEDERAL ASSISTANCE TOTALS			$ -		$ 2,465,594.07

NOTE A -- BASIS OF PRESENTATION
This schedule has been prepared in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned. Expenditures are recorded when goods or services are received.

NOTE B -- INDIRECT COST RATE
Flint Hills Technical College did not elect to use the de minimis cost rate.

(1) These are subsidized and unsubsidized loans to students and parents at the College and are not included in the College's revenues and expenditures.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Flint Hills Technical College
Emporia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Flint Hills Technical College, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Flint Hills Technical College's basic financial statements and have issued our report thereon dated January 12, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Flint Hills Technical College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Flint Hills Technical College's internal control. Accordingly, we do not express an opinion on the effectiveness of the Flint Hills Technical College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Flint Hills Technical College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 12, 2026

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Flint Hills Technical College
Emporia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited Flint Hills Technical College's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Flint Hills Technical College's major federal programs for the year ended June 30, 2025. Flint Hills Technical College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Flint Hills Technical College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Flint Hills Technical College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Flint Hills Technical College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Flint Hills Technical College's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Flint Hills Technical College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for

that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Flint Hills Technical College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Flint Hills Technical College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Flint Hills Technical College internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Flint Hills Technical College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 12, 2026

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:
The auditor's report expresses an unmodified opinion on the basic financial statements of Flint Hills Technical College.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____ Yes	__X__ No	
Significant deficiency(ies) identified?	_____ Yes	__X__ None Reported	
Noncompliance or other matters required to be reported under *Government Auditing Standards*	_____ Yes	__X__ No	

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	__X__ No	
Significant deficiency(ies) identified?	_____ Yes	__X__ None Reported	

The auditor's report on compliance for the major federal award programs for Flint Hills Technical College expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	__X__ No	

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION
Student Financial Aid Cluster
Federal Pell Grant Program – ALN No. 84.063
Federal Supplemental Educational Opportunity Grant – ALN No. 84.007
Federal College Work-Study Program – ALN No. 84.033
Federal Direct Student Loans – ALN No. 84.268

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee?	__X__ Yes	_____ No	

II. FINANCIAL STATEMENT FINDINGS
NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
NONE

Schedule 12

FLINT HILLS TECHNICAL COLLEGE
Emporia, Kansas

Schedule of Resolution of Prior Year's Audit Findings and Questioned Costs
For the Year Ended June 30, 2025

NONE

City of Emporia Appropriations and Sponsorship Request

04/03/2026 1:59 PM (CDT)

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Imaginarium, Inc
Parent company physical location address	707A Commercial St
Organization name	Imaginarium
Complete mailing address	707A Commercial St. Emporia,KS 66801
Phone number	620-208-6363
Website address	www.emporiaimaginarium.org
Executive Director	Melanie Curtis
Executive Director email	melanie@emporiaimaginarium.org
Board chair	Brianna Nielsen
Board Chair email	bnielse1@amfam.com
Prepared by name and title	Melanie Curtis, Executive Director

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Jon Pool, Pool and Associate

Title

CPA

Responsibilities

Accounting-Quarterly reports, 990, monthly bookkeeping, and grant tracking

ii.

Name

Brad Yount

Title

Treasurer

Responsibilities

Financial Oversite

Organization mission	Our mission is to inspire the next generation of entrepreneurs, inventors, scientists, and engineers to create, learn, and thrive with creativity and purpose.
Organization Goals	Expand access to STEM programming for families across Emporia and surrounding communities, with a focus on removing barriers and reaching underserved populations. Provide meaningful, discovery-based learning experiences that build curiosity, confidence, and real-world problem-solving skills in children.
Program organization/event name	Imaginarium
Amount of funding requested from City	20,000
Total operating or event budget	349,000
What percentage of your total program budget does City funding request represent?	5.73
Provide profit/loss statement.	Imaginarium Statement of Activities and Changes in Net Assets Jan-Dec 2025 (1).pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Program Supplies and Materials: Consumable materials used in classes, camps, and outreach programs Scholarships and Access Support: Financial assistance to reduce cost barriers and increase participation among families who may not otherwise be able to access programming. Facility and Program Operations: Essential operating expenses directly tied to program delivery Program Growth and Enhancement: Resources to update and expand programming in response to community needs, allowing Imaginarium to serve more participants and offer a wider range of STEM experiences.
Is this a one-time funding request?	No
If not, provide information on why	While we are actively working toward long-term sustainability, ongoing funding is

you need ongoing funding.	essential to support growth. As a nonprofit STEM education center, we provide low-cost and free programming, including many low-income and rural families who otherwise lack access to STEM enrichment. The fees we charge do not cover the full cost of operating Imaginarium, making continued support critical to our mission. Ongoing funding is critical in order to maintain accessibility by keeping participation costs low, and to expand our reach through program development. This funding allows us to meet community needs without placing a financial burden on the families we serve.
Number served by this program in previous year.	2,426
Projected number served by this program in the upcoming year.	3,000
Estimated number who will stay overnight.	30
Has your organization previously received funding from the City of Emporia?	Yes

If so, list dates and amounts for past three years.

i. **Dates and amounts of funding received by City of Emporia**

May 2025 $25,000

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	donated craft supplies
How does this program provide a benefit to Emporia?	Investing in youth-focused spaces like Imaginarium has a real, immediate impact on Emporia's quality of life, while also supporting the city's long-term growth and stability. Families have a consistent, year-round place where their children can learn and create without needing to leave town for these kinds of opportunities. That matters when families are deciding where to live, and it matters just as much for the families who are already here. Realtors often bring prospective families to Imaginarium because it shows what kind of community Emporia is, one that values education, creativity, and opportunities for kids. Imaginarium also adds to the day-to-day life of the community. It brings people downtown, supports nearby businesses, and gives kids a place where they feel connected and engaged. Through partnerships with local schools, organizations, and Spanish-speaking families, we're able to reach a wide range of children and make sure these opportunities are accessible. By providing STEM programming Imaginarium helps children build problem-solving skills, creativity, and confidence which takes consistent exposure and practice. When the city invests in Imaginarium, it's investing in something people can see and experience right now, while also building a stronger future workforce and community. It's a practical way to support families, strengthen quality of life, and make Emporia more competitive as a place to live and grow.

Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Yes, Imaginarium regularly serves families from outside of the Emporia city limits. Families frequently travel from Olpe, Americus, Burlington, Chase County, and Council Grove.
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	$25-$150
What is the average cost to participate in your program?	$15/class
Will this funding request offset any municipal services?	No
Operating budget surplus	Surplus_ Deficit Statement.pdf
Operating budget deficit	Surplus_ Deficit Statement.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	Emporia Main Street Emporia Main Street Fabrication Lab Emporia State University Flint Hills Technical College USD 253 Sacred Heart School Emporia Christian School Lyon County State Bank ESB
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	2024 Form 990 (3).pdf
Upload most recent audit or financial review	Imaginarium Statement of Financial Position Dec 2025 (1).pdf
Upload organization or event detailed budget	2026 Budget.pdf
Upload letter demonstrating 501(c)3 status	Copy of IRS Public Charity (2).pdf

Upload board membership list	Board of Directors 2026 (2).pdf
Upload organizational chart	Imaginarium Organizational Chart (1).pdf
Upload anti-discrimination policy	Anti-Discrimination Policy (1).pdf
Upload organization by-laws	11_24 Imaginarium inc bylaws.docx (1) (2).pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

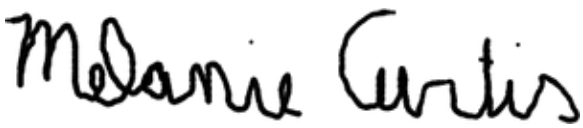
We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



IMAGINARIUM

CREATE • LEARN • EXPLORE

Operating Expenses	
Accounting & Legal	$13,000.00
Bank account fee	$120.00
Supplies	$8,000.00
Consulting	$120,000.00
Grant Writing	$4,200.00
609 Commercial	$51,747.00
707 Insurance	$3,000.00
Start Up Loans	$11,965.00
Advertising/Marketing	$6,000.00
Subscriptions/Memberships	$4,172.00
Rent	$10,500.00
Utilities	$7,620.00
Sales Tax	$3,200.00
Payroll	$105,255.00
	$348,779.00
Revenue	
Classes	$31,000.00
Camps	$21,000.00
School Contracts	$10,000.00
Special Events/Birthdays	$9,000.00
Retail Sales	$13,000.00
Donations	$15,000.00
Grants	$250,000.00
Total Revenue	**$349,000.00**

Imaginarium Incorporated
Statement of Activities and Changes in Net Assets for the Period
January through December 2025

	City of Emporia	ECF Grant	Evergy	Reebles	Lions Cleve Cook	Lions Club	Patterson - Bldg
CHANGES IN NET ASSETS							
Revenue, Gains, and Other Support							
General Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Tax Credit Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Grants							
City of Emporia	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
ECF Grant	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Patterson	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Total Restricted Grants	25,000.00	3,000.00	0.00	0.00	0.00	0.00	16,000.00
STEM Program Registration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retail Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue, Gains, and Other Support	25,000.00	3,000.00	0.00	0.00	0.00	0.00	16,000.00
Expense							
Business Expense							
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank & CC Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated PR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated PR Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel - general	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Business Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupancy							
Occupancy Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Real Estate Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Occupancy Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Occupancy	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Expense							
Makerspace supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advertising Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarships Used	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Camp expenses	0.00	0.00	0.00	0.00	64.97	0.00	0.00
Class expenses	0.00	0.00	0.00	0.00	0.00	26.69	0.00
Occupancy Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other program expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax Allocation - Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Technology	0.00	0.00	0.00	0.00	0.00	1,400.44	0.00
Total Program Expense	0.00	0.00	0.00	0.00	64.97	1,427.13	0.00
Store Expense							
Advertising Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupancy Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax Allocation - Store	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Store Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Store supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Toy Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Store Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00	0.00	64.97	1,427.13	0.00
Other Income							
Transfer Restricted Funds to Unrestriced	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses							
Designated Capital Purchase	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
INCREASE(DECREASE) IN NET ASSETS - UNRESTRICTED							
INCREASE(DECREASE) IN NET ASSETS - RESTRICTED	25,000.00	3,000.00	0.00	0.00	-64.97	-1,427.13	0.00
NET ASSETS, BEGINNING OF PERIOD	0.00	0.00	4,875.00	20,000.00	652.12	1,427.13	0.00
NET ASSETS, ENDING OF PERIOD	25,000.00	3,000.00	4,875.00	20,000.00	587.15	0.00	0.00

The financial statements of Imaginarium Incorporated as of the period ending December 31, 2025 omitting all notes, were not reviewed or audited by Pool & Associate, Chartered and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Imaginarium Incorporated
Statement of Activities and Changes in Net Assets for the Period
January through December 2025

	Patterson - Cons	Patterson - Gen	Tax Credits	Total Restricted	Unrestricted	TOTAL
CHANGES IN NET ASSETS						
Revenue, Gains, and Other Support						
General Donations	0.00	0.00	0.00	0.00	61,387.16	61,387.16
Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Donations	0.00	0.00	0.00	0.00	0.00	0.00
General Grants	0.00	225,000.00	0.00	225,000.00	0.00	225,000.00
Restricted Tax Credit Funds	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00
Restricted Grants						
City of Emporia	0.00	0.00	0.00	25,000.00	0.00	25,000.00
ECF Grant	0.00	0.00	0.00	3,000.00	0.00	3,000.00
Patterson	125,000.00	0.00	0.00	141,000.00	0.00	141,000.00
Total Restricted Grants	125,000.00	0.00	0.00	169,000.00	0.00	169,000.00
STEM Program Registration	0.00	0.00	0.00	0.00	84,930.21	84,930.21
Retail Sales	0.00	0.00	0.00	0.00	10,331.14	10,331.14
Total Revenue, Gains, and Other Support	125,000.00	225,000.00	3,500.00	397,500.00	156,648.51	554,148.51
Expense						
Business Expense						
Depreciation	0.00	0.00	0.00	0.00	498.00	498.00
Other Professional Fees	0.00	8,520.00	0.00	8,520.00	0.00	8,520.00
Miscellaneous	0.00	43.04	0.00	43.04	3,983.52	4,026.56
Insurance	0.00	740.37	0.00	740.37	7,563.02	8,303.39
Professional fees	2,500.00	2,750.00	0.00	5,250.00	14,720.00	19,970.00
Memberships & Dues	0.00	598.00	0.00	598.00	2,968.75	3,566.75
Postage	0.00	0.00	0.00	0.00	59.40	59.40
Bank & CC Fees	0.00	212.95	0.00	212.95	5,804.96	6,017.91
Interest expense	0.00	3,148.45	0.00	3,148.45	7,346.00	10,494.45
Office Supplies	0.00	61.69	0.00	61.69	323.16	384.85
Payroll Expenses	0.00	49,625.63	0.00	49,625.63	127,040.51	176,666.14
Payroll Tax Expense	0.00	3,406.55	0.00	3,406.55	11,373.86	14,780.41
Allocated PR	0.00	-41,685.53	0.00	-41,685.53	-106,817.29	-148,502.82
Allocated PR Tax	0.00	-2,861.50	0.00	-2,861.50	-9,554.10	-12,415.60
Travel - general	0.00	0.00	0.00	0.00	63.80	63.80
Total Business Expense	2,500.00	24,559.65	0.00	0.00	65,373.59	92,433.24
Occupancy						
Occupancy Supplies	0.00	1,881.75	0.00	1,881.75	1,375.53	3,257.28
Real Estate Tax	0.00	1,802.94	0.00	1,802.94	0.00	1,802.94
Rent	0.00	5,675.00	0.00	5,675.00	3,200.00	8,875.00
Repairs & Maintenance	0.00	1,418.35	0.00	1,418.35	235.00	1,653.35
Utilities	0.00	1,001.37	0.00	1,001.37	5,294.26	6,295.63
Allocated Occupancy Expenses	0.00	-7,825.42	0.00	-7,825.42	-5,815.59	-13,641.01
Total Occupancy	0.00	3,953.99	0.00	3,953.99	4,289.20	8,243.19
Program Expense						
Makerspace supplies	0.00	15.92	0.00	15.92	179.25	195.17
Advertising Allocation - Prog	0.00	2,032.83	0.00	2,032.83	4,457.48	6,490.31
Scholarships Used	0.00	0.00	0.00	0.00	0.00	0.00
Camp expenses	0.00	525.00	0.00	589.97	2,948.84	3,538.81
Class expenses	0.00	54.81	0.00	81.50	1,765.28	1,846.78
Occupancy Allocation - Prog	0.00	5,216.95	0.00	5,216.95	3,877.07	9,094.02
Other program expense	0.00	0.00	0.00	0.00	380.03	380.03
Payroll Allocation - Prog	0.00	28,782.87	0.00	28,782.87	73,711.30	102,494.17
Payroll Tax Allocation - Prog	0.00	1,975.80	0.00	1,975.80	6,596.84	8,572.64
Special Events	0.00	0.00	0.00	0.00	27.50	27.50
Technology	0.00	97.32	0.00	1,497.76	561.16	2,058.92
Total Program Expense	0.00	38,701.50	0.00	1,492.10	94,504.75	134,698.35
Store Expense						
Advertising Allocation - Store	0.00	1,001.25	0.00	1,001.25	2,195.47	3,196.72
Occupancy Allocation - Store	0.00	2,608.47	0.00	2,608.47	1,938.52	4,546.99
Payroll Allocation - Store	0.00	12,902.66	0.00	12,902.66	33,105.99	46,008.65
Payroll Tax Allocation - Store	0.00	885.70	0.00	885.70	2,957.26	3,842.96
Store Rent	0.00	0.00	0.00	0.00	750.00	750.00
Store supplies	0.00	0.00	0.00	0.00	718.43	718.43
Toy Purchases	0.00	0.00	0.00	0.00	212.12	212.12
Total Store Expense	0.00	17,398.08	0.00	17,398.08	41,877.79	59,275.87
Total Expense	2,500.00	84,613.22	0.00	88,605.32	206,045.33	294,650.65
Other Income						
Transfer Restricted Funds to Unrestriced	0.00	0.00	0.00	0.00	32,244.95	32,244.95
Interest Income	0.00	0.00	0.00	0.00	319.10	319.10
Total Other Income	0.00	0.00	0.00	0.00	32,564.05	32,564.05
Other Expenses						
Designated Capital Purchase	0.00	16,244.95	0.00	32,244.95	0.00	32,244.95
Penalties	0.00	0.00	0.00	0.00	23.34	23.34
Total Other Expenses	0.00	16,244.95	0.00	32,244.95	23.34	32,268.29
INCREASE(DECREASE) IN NET ASSETS - UNRESTRICT					-16,856.11	-16,856.11
INCREASE(DECREASE) IN NET ASSETS - RESTRICTED	122,500.00	124,141.83	3,500.00	276,649.73		276,649.73
NET ASSETS, BEGINNING OF PERIOD	0.00	0.00	0.00	26,954.25	-28,216.08	-1,261.83
NET ASSETS, ENDING OF PERIOD	122,500.00	124,141.83	3,500.00	303,603.98	-45,072.19	258,531.79

The financial statements of Imaginarium Incorporated as of the period ending December 31, 2025 omitting all notes, were not reviewed or audited by Pool & Associate, Chartered and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Imaginarium Incorporated
Statement of Financial Position at
December 31, 2025

	December 31, 2025	
ASSETS		
Current Assets		
Checking/Savings		
Checking Account		
Restricted Funds in Checking	0.00	
Checking Account - Other	61,147.10	
Total Checking Account		61,147.10
Withholding Bank Acct #1467		0.00
Savings Account		
Restricted Funds in Savings	175,962.15	
Savings Account - Other	55,021.76	
Total Savings Account		230,983.91
Tax Credit Account		
Restricted Funds in Tax Credit Acct		3,500.00
Total Checking/Savings		295,631.01
Other Current Assets		
Due from Officer	40.00	
Inventory	16,271.70	
Total Other Current Assets		16,311.70
Total Current Assets		311,942.71
Fixed Assets		
Accumulated Depreciation	-15,294.00	
Building	250,000.00	
Furniture and Equipment	4,397.09	
Technology	11,809.47	
Total Fixed Assets		250,912.56
TOTAL ASSETS		**562,855.27**
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Credit Cards		
Chase Ink Credit Card	673.58	
Total Credit Cards		673.58
Other Current Liabilities		
Real Estate Tax Purchase Credit		0.00
Gift Card Outstanding		2,214.74
Sales Tax Payable		873.28
Payroll Liabilities		11,684.48
Total Other Current Liabilities		14,772.50
Total Current Liabilities		15,446.08
Long Term Liabilities		
Bldg Note Payable - ESB #585	23,328.25	
Bldg Note Payable - ESB #597	98,908.66	
Note Payable - ESB #929	8,757.37	
Bldg Note Payable - KS Ctr	129,870.55	
Note Payable - Kansas Center	11,012.57	
Note Payable - Sauder #9929	17,000.00	
Total Long Term Liabilities		288,877.40
Total Liabilities		304,323.48
NET ASSETS		
Unrestricted Net Assets		-28,216.08
Restricted Net Assets		26,954.25
Current Increase/Decrease in Net Assets - Unrestricted		-16,856.11
Current Increase/Decrease in Net Assets - Restricted		276,649.73
TOTAL NET ASSETS		258,531.79
TOTAL LIABILITIES & NET ASSETS		**562,855.27**

The financial statements of Imaginarium Incorporated as of the period ending December 31, 2025 omitting all notes, were not reviewed or audited by Pool & Associate, Chartered and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Imaginarium’s Surplus Statement

For the last completed fiscal year, Imaginarium ended with a surplus of $258,531.79. This is due to the timing of a grant distribution that was given at the end of 2025 to be used for operations in 2026.

Imaginarium’s Deficit Statement

We did not have a deficit in 2025.

City of Emporia Appropriations and Sponsorship Request

04/03/2026 9:59 AM (CDT)

City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Friday, April 3, 2026, by 5:00 p.m.

Name of parent company	Kansas Big Brothers Big Sisters, Inc.
Parent company physical location address	624 W Douglas Ave, Wichita, KS 67203
Organization name	Kansas Big Brothers Big Sisters serving Lyon County
Complete mailing address	PO Box 525, Emporia, KS 66801
Phone number	(620_)342-5645
Website address	https://www.kansasbigs.org
Executive Director	Michelle Sink
Executive Director email	msink@kansasbigs.org
Board chair	Margaret Dechant
Board Chair email	margaret.dechant@6meridian.com
Prepared by name and title	Erika Turner, VP of Development Operations & Administration

Please provide local contact information if different than above.

Supervision or financial administration

i. **Name**

Mary Shannon

Title

President & CEO

Responsibilities

Direct oversight of organization financials and program metrics.

ii. **Name**

Naima Loera-Mexsen

Title

Controller

Responsibilities

Direct oversight of organization financials, including financial reporting to grantors.

iii. **Name**

Michelle Sink

Title

Area Director

Responsibilities

Oversight of community program financials and program matches; volunteer recruitment.

iv. **Name**

Erika Turner

Title

VP, Development Operations & Administration

Responsibilities

Direct oversight of grant applications and reporting

Organization mission	To create and support one-to-one mentoring relationships that ignite the power and promise of youth.
Organization Goals	KSBBBS serves vulnerable youth, ages 5-17, by matching them to carefully screened, caring adult volunteers in our evidence-based one-to-one mentoring programs. KSBBBS offers two types of programs: Community-based and School-based. Both programs are professionally case-managed and structured around best practices in mentoring to ensure long-lasting and high-impact relationships. We also serve young adult matches, ages 18-25, as youth in our program can choose to remain in their match beyond high school. This option allows Bigs to help this demographic of youth focus on goals related to job development and post-secondary education – factors that lead to meaningful employment and a successful transition to adulthood.

	By sustaining these long-term relationships, KSBBBS strengthens outcomes in three key areas that predict long-term success: • Social-emotional growth: higher aspirations, increased confidence, and improved relationships. • Avoidance of risky behaviors: including violence, substance use, and other harmful activities. • Educational success: our vision is to see more Lyon County youth to graduate high school and achieve a living-wage job by age 25.
Program organization/event name	One-to-One Youth Mentoring
Amount of funding requested from City	$5,000
Total operating or event budget	$77,427
What percentage of your total program budget does City funding request represent?	6%
Provide profit/loss statement.	2025 Balance Sheet - Lyon Co.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	Requested grant dollars for 2026 will be put toward supporting the case-managed supervision for 19 matches for one year. Includes: • Child Enrollment: Including referral (by parent/guardian, teacher, counselor, law enforcement, etc.), an application to be completed by the youth's parent/guardian, personal safety training with the youth and parent, and an interview with the youth and parent/guardian. • Volunteer Enrollment (screening and selection of Bigs): Including an application, background checks, reference checks, an in-person interview, home visit, and orientation/training that outlines the individualized needs of the child and provides information and resources on how to encourage each child's development. • Matching occurs after participants have successfully completed all steps of the enrollment process and are ready to be matched. • Match Support and Quality Assurance/Safety Reviews: MSSs also provide ongoing communication with all match participants for the life of a match.
Is this a one-time funding request?	Yes
Number served by this program in previous year.	19
Projected number served by this program in the upcoming year.	19
Estimated number who will stay overnight.	0
Has your organization previously received funding from the City of Emporia?	No

Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
Please show all in-kind matches your agency or organization receives.	None
How does this program provide a benefit to Emporia?	While our direct impact is made on youth, KSBBBS' mentoring programs strengthen the entire community in the following ways: • Impact on Future Workforce Development: The development of job-related skills—acquired through KSBBBS' Life Skills curriculum and community partnerships—helps youth to enhance their employability, gain access to better opportunities, and increase their earning potential. • Impact on the Community at Large: Addressing complex societal problems (e.g., poverty, mental health issues, and homelessness) requires a comprehensive and coordinated response among community partners that provide a full range of long-term and short-term solutions. Evidence-based prevention programs like KSBBBS can be part of the solution. By engaging vulnerable youth in positive one-to-one relationships, exposing them to community partners and resources, and allowing them to set and achieve personal goals, they will be able to reduce further adversities and become productive citizens with a bright future. • Impact on Juvenile Justice: One-to-one mentoring helps youth make better decisions and avoid risky behaviors (i.e., violence and alcohol/substance use). Staying out of trouble reduces the burden on law enforcement, courts, corrections, and shelters. • Impact on Schools: Being matched with a caring mentor helps teens achieve educational success – in high school and beyond – and provides the foundation for future professional opportunities. These realized achievements raise their economic position within their community, which helps break the cycle of generational poverty. • Impact on Family: KSBBBS integrates the needs of the entire family through monthly match support contacts. When the MSS makes regular contact with the family, any issues that have arisen are addressed, and appropriate referrals are made in a timely manner (e.g., counseling, healthcare, housing needs, and substance abuse treatment).
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Currently, all our matches reside within the City limits. However, our program is open to serve youth facing adversity throughout Lyon County.
Please provide documentation if you will receive funding from other cities, townships, counties, or other agencies.	Other Funding.pdf
Are services to clients free of charge or fee-based?	Free of charge

Will this funding request offset any municipal services?	No
Operating budget surplus	Operating Budget Surplus.pdf
Operating budget deficit	Operating Budget Deficit.pdf
Data to support need for increase funding	Data to Support Need for Increase.pdf
Prize amounts	Prize Amounts.pdf
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	o Department for Children and Families o ESB o Kansas Department of Corrections o Lyon County State Bank o Radical Life o Special Olympics o Sunflower Foundation

Organization Sustainability

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Earl and Stelouise Sauder Youth Assistance Fund

Amount requested

$2,000

Amount and date of most recent award

$1,000 on May 1, 2025

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

- Monthly match supervision is completed with the child, volunteer, and parent/guardian to ensure that the match is progressing appropriately and that parents are engaged and aware of the match relationship. This also ensures the safety of the youth we serve – KSBBBS' top priority.

- The Strength of Relationship Survey (SOR) is conducted in person with the volunteer and youth (ages 9+)

at the three-month mark and the match anniversary and measures the level of emotional attachment, satisfaction, and connection between the mentor and the child. This tool helps KSBBBS create even more positive outcomes for children. Research clearly shows that the stronger the mentoring relationship, the better children fare. The SOR measure is a powerful instrument that allows our agency to achieve higher quality program impact.

• The COS is administered to youth ages 10 and below, and the YOS is given to youth ages 11+. These research-based tools are completed by the youth at the time the match is made for baseline data and again at each match anniversary for follow-up data. The YOS and COS are designed to track outcomes in the following areas: risk behavior avoidance/reduction, educational success, and social-emotional learning.

The metrics we will report on are from the YOS and COS outcomes of youth served in our Lyon County program.

• Social-emotional growth:
o At least 75% of youth in the program will maintain or improve their score in the area of depressive symptoms.

• Avoidance of risky behaviors:
o At least 75% of youth in the program will maintain or improve their score in bullying avoidance.

• Educational success:
o At least 75% of youth in the program will maintain or improve their scores under the area of school connectedness.

ii. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Morgan Wilkie Fund - Emporia Community Foundation

Amount requested

$3,000

Amount and date of most recent award

$1,500 on August 15, 2025

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

• Monthly match supervision is completed with the child, volunteer, and parent/guardian to ensure that the match is progressing appropriately and that parents are engaged and aware of the match relationship. This also ensures the safety of the youth we serve – KSBBBS' top priority.

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- Social-emotional growth:
  - At least 75% of youth in the program will maintain or improve their score in the area of depressive symptoms.

- Avoidance of risky behaviors:
  - At least 75% of youth in the program will maintain or improve their score in bullying avoidance.

- Educational success:
  - At least 75% of youth in the program will maintain or improve their scores under the area of school connectedness.

iii. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Walmart

Amount requested

$1,500

Amount and date of most recent award

N/A

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

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- Social-emotional growth:
  - At least 75% of youth in the program will maintain or improve their score in the area of depressive symptoms.

- Avoidance of risky behaviors:
  - At least 75% of youth in the program will maintain or improve their score in bullying avoidance.

- Educational success:
  - At least 75% of youth in the program will maintain or improve their scores under the area of school connectedness.

iv. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Cleve Cook / Emporia Lions Club Fund - Emporia Community Foundation

Amount requested

$1,500

Amount and date of most recent award

$1,500 on June 20, 2025

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

- Monthly match supervision is completed with the child, volunteer, and parent/guardian to ensure that the match is progressing appropriately and that parents are engaged and aware of the match relationship. This also ensures the safety of the youth we serve – KSBBBS' top priority.

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The metrics we will report on are from the YOS and COS outcomes of youth served in our Lyon County program.

- Social-emotional growth:
  - At least 75% of youth in the program will maintain or improve their score in the area of depressive symptoms.

- Avoidance of risky behaviors:
  - At least 75% of youth in the program will maintain or improve their score in bullying avoidance.

- Educational success:
  - At least 75% of youth in the program will maintain or improve their scores under the area of school connectedness.

v. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Koch Industries Foundation

Amount requested

$1,496

Amount and date of most recent award

$1,496 on March 21, 2025

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

- Monthly match supervision is completed with the child, volunteer, and parent/guardian to ensure that the match is progressing appropriately and that parents are engaged and aware of the match relationship. This also ensures the safety of the youth we serve – KSBBBS' top priority.

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- Avoidance of risky behaviors:
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- Educational success:
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vi. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Preston Family Fund

Amount requested

$6,000

Amount and date of most recent award

$6,000 on March 24, 2025

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

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  - At least 75% of youth in the program will maintain or improve their score in bullying avoidance.

- Educational success:
  - At least 75% of youth in the program will maintain or improve their scores under the area of school connectedness.

vii. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

Name of funder

Walter S. and Evan C. Jones Testamentary Trust

Amount requested

$28,800

Amount and date of most recent award

$8,800 on November 28, 2025

What are the metrics that will determine success of the program/event?

KSBBBS defines success by measuring positive youth outcomes (proven predictors of long-term success) and the duration of the match relationships. We measure the quality of our programs and the strength of the mentoring relationships using the following tools: monthly match supervision, Strength of Relationship Survey (SOR), and Child Outcomes Survey (COS)/Youth Outcomes Survey (YOS).

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- The Strength of Relationship Survey (SOR) is conducted in person with the volunteer and youth (ages 9+)

at the three-month mark and the match anniversary and measures the level of emotional attachment, satisfaction, and connection between the mentor and the child. This tool helps KSBBBS create even more positive outcomes for children. Research clearly shows that the stronger the mentoring relationship, the better children fare. The SOR measure is a powerful instrument that allows our agency to achieve higher quality program impact.

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• Educational success:
o At least 75% of youth in the program will maintain or improve their scores under the area of school connectedness.

Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	Public Disclosure Copy 2024 Form 990 KSBBBS.pdf
Upload most recent audit or financial review	2024 - KSBBBS - FS Final.pdf
Upload organization or event detailed budget	Lyon Budget 2026.pdf
Upload letter demonstrating 501(c)3 status	KSBBBS IRS Determination Letter - 501c3_rfs.pdf
Upload statement to indicate match	Statement to Indicate Match.pdf
Upload board membership list	KSBBBS BOD Roster with Joined Year - 2026 SV.pdf
Upload organizational chart	KSBBBS Org Chart_Jan 2024.pdf
Upload anti-discrimination policy	Anti Discrimination Policy.pdf
Upload organization by-laws	KSBBBS Bylaws.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



KANSAS BIG BROTHERS BIG SISTERS, INC

Statement of Financial Position

Serving Lyon County

As of 12/31/2025

(In Whole Numbers)

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Cash	(105,595)	(104,545)	(1,050)	1.00
Accounts Receivable	5,528	5,277	250	4.74
Prepaid Expenses	0	(56)	56	(100.00)
Fixed Assets, Net	505	505	0	0.00
Total Assets	(99,562)	(98,819)	(743)	0.75
Liabilities & Net Assets				
Liabilities				
Accounts Payable	3,542	3,040	502	16.53
Accrued Payroll Liabilities	(179)	(262)	83	(31.62)
Total Liabilities	3,363	2,778	585	21.07
Net Assets				
Other	(102,925)	(101,597)	(1,329)	1.31
Total Net Assets	(102,925)	(101,597)	(1,329)	1.31
Total Liabilities & Net Assets	(99,562)	(98,819)	(743)	0.75
Balance Check	0	0	0	0.00

Kansas Big Brothers Big Sisters, Inc.

Independent Auditor's Report and Financial Statements

December 31, 2024 and 2023

Kansas Big Brothers Big Sisters, Inc.
Contents
December 31, 2024 and 2023

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Financial Statements

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Statements of Cash Flows 6

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Forvis Mazars, LLP
1551 N. Waterfront Parkway, Suite 300
Wichita, KS 67206
P 316.265.2811 | F 316.265.9405
forvismazars.us

Independent Auditor's Report

Board of Directors
Kansas Big Brothers Big Sisters, Inc.
Wichita, Kansas

Opinion

We have audited the financial statements of Kansas Big Brothers Big Sisters, Inc., which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Kansas Big Brothers Big Sisters, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kansas Big Brothers Big Sisters, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kansas Big Brothers Big Sisters, Inc.'s ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kansas Big Brothers Big Sisters, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kansas Big Brothers Big Sisters, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Forvis Mazars, LLP

Wichita, Kansas
August 8, 2025

Kansas Big Brothers Big Sisters, Inc.
Unclassified Statements of Financial Position
December 31, 2024 and 2023

	2024	2023
Assets		
Cash and cash equivalents	$ 890,475	$ 625,692
Receivables	149,532	690,761
Prepaid expenses	117,795	114,996
Investments	6,972,240	7,013,854
Interest in assets of community foundations	166,439	146,797
Property and equipment, net	808,649	942,246
Right-of-use asset - operating lease	905,778	1,025,221
Total Assets	$ 10,010,908	$ 10,559,567
Liabilities and Net Assets		
Liabilities		
Accounts payable	$ 312,743	$ 306,298
Accrued wages and related deductions	141,105	134,254
Accrued vacation	118,412	117,074
Other accrued expenses	8,031	8,185
Lease liability	960,955	1,056,239
Total Liabilities	1,541,246	1,622,050
Net Assets		
Without donor restrictions		
Undesignated	1,398,919	1,864,084
Board designated	6,929,308	6,950,717
Total without donor restrictions	8,328,227	8,814,801
With donor restrictions	141,435	122,716
Total Net Assets	8,469,662	8,937,517
Total Liabilities and Net Assets	$ 10,010,908	$ 10,559,567

Kansas Big Brothers Big Sisters, Inc.
Statements of Activities
Years Ended December 31, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support						
Special events						
Special event income	$ 2,832,106	$ -	$ 2,832,106	2,220,664	$ -	$ 2,220,664
Special event expenses	(924,013)	-	(924,013)	(771,395)	-	(771,395)
Net special events income	1,908,093	-	1,908,093	1,449,269	-	1,449,269
Contributions	1,866,026	11,350	1,877,376	1,737,361	-	1,737,361
Contributions of nonfinancial assets	155,744	-	155,744	64,798	-	64,798
Grants	979,626	-	979,626	1,301,041	-	1,301,041
Investment return	476,345	7,369	483,714	716,857	10,670	727,527
Other revenue	181	-	181	15,416	-	15,416
Net assets released from restrictions	-	-	-	-	-	-
Total revenue, gains and public support	5,386,015	18,719	5,404,734	5,284,742	10,670	5,295,412
Expenses						
Program services	2,936,543	-	2,936,543	3,517,474	-	3,517,474
Supporting services	1,273,839	-	1,273,839	1,104,292	-	1,104,292
Fund raising	1,662,207	-	1,662,207	1,241,223	-	1,241,223
Total expenses	5,872,589	-	5,872,589	5,862,989	-	5,862,989
Change in Net Assets	(486,574)	18,719	(467,855)	(578,247)	10,670	(567,577)
Net Assets, Beginning of Year	8,814,801	122,716	8,937,517	9,393,048	112,046	9,505,094
Net Assets, End of Year	$ 8,328,227	$ 141,435	$ 8,469,662	$ 8,814,801	$ 122,716	$ 8,937,517

See Notes to Financial Statements

Kansas Big Brothers Big Sisters, Inc.
Statements of Functional Expenses
Years Ended December 31, 2024 and 2023

	2024				2023			
	Program Services	Supporting Services	Fund Raising	Total	Program Services	Supporting Services	Fund Raising	Total
Salaries and wages	$ 2,110,612	$ 346,686	$ 1,295,275	$ 3,752,573	$ 2,469,242	$ 303,946	$ 809,784	$ 3,582,972
Employee benefits	393,990	83,865	234,923	712,778	548,554	67,670	170,092	786,316
Total salaries, wages and related expenses	2,504,602	430,551	1,530,198	4,465,351	3,017,796	371,616	979,876	4,369,288
Equipment and supplies	51,186	35,952	37,492	124,630	56,096	47,877	51,401	155,374
Group activities and volunteer appreciation	11,591	5,270	281,209	298,070	20,361	12,491	174,082	206,934
Training	42,417	28,248	247,191	317,856	40,262	49,127	265,910	355,299
Contract services and employment costs	14,209	25,010	-	39,219	31,244	2,782	-	34,026
Occupancy	192,484	126,791	63,880	383,155	200,763	114,605	67,195	382,563
Advertising	23,518	16,949	4,953	45,420	32,906	15,281	6,499	54,686
Insurance	-	68,319	-	68,319	-	55,582	-	55,582
Printing	63,102	4,041	15,081	82,224	55,809	7,306	29,512	92,627
Other professional fees	29,716	311,420	404,684	745,820	25,900	219,999	433,859	679,758
Postage	1,742	4,986	1,524	8,252	557	3,739	4,284	8,580
National dues	1,976	50,587	-	52,563	35,780	31,451	-	67,231
Depreciation	-	165,715	8	165,723	-	172,436	-	172,436
Total expenses	$ 2,936,543	$ 1,273,839	$ 2,586,220	$ 6,796,602	$ 3,517,474	$ 1,104,292	$ 2,012,618	$ 6,634,384

See Notes to Financial Statements

Kansas Big Brothers Big Sisters, Inc.
Statements of Cash Flows
Years Ended December 31, 2024 and 2023

	2024	2023
Operating Activities		
Change in net assets	$ (467,855)	$ (567,577)
Items not requiring (providing) operating cash flow		
Depreciation	165,723	172,436
Net realized and unrealized (gains) losses on investments	(508,861)	(755,763)
Noncash operating lease expense	88,425	88,102
Changes in		
Grant reimbursements receivable	541,229	(122,891)
Prepaid expenses	(2,799)	(8,264)
Accounts payable and accrued expenses	14,480	(81,791)
Operating lease liability	(95,284)	(88,102)
Net Cash Flow Used in Operating Activities	(264,942)	(1,363,850)
Investing Activities		
Purchase of property and equipment	(1,108)	(22,831)
Purchase of investments	(40,890)	(5,111)
Sale of investments	571,723	798,297
Net Cash Flow Provided by Investing Activities	529,725	770,355
Increase (Decrease) in Cash and Cash Equivalents	264,783	(593,495)
Cash and Cash Equivalents, Beginning of Year	625,692	1,219,187
Cash and Cash Equivalents, End of Year	$ 890,475	$ 625,692

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

Nature of Operations

Kansas Big Brothers Big Sisters, Inc. (Organization) is a not-for-profit organization whose mission is to create and support one-to-one mentoring relationships that ignite power and promise of youth. The principal activities of the Organization are to recruit, screen and monitor adult volunteers to serve as mentors for children who are considered at-risk. The Organization's revenues and other support are derived from contributions and federal and state grants. The Organization is statewide covering 100/105 Kansas counties in 12 hub communities and serves nearly 2,000 children each year. Each agency develops a community leadership council comprised of local residents who provide advice and support to Kansas Big Brothers Big Sisters, Inc.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2024 and 2023, cash equivalents consisted primarily of money market accounts with brokers.

Investments and Investment Return

Investments in equity securities having a readily determinable fair value and all debt securities are carried at fair value. Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restrictions. Other investment return is reflected in the statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

Receivables

Accounts receivable are stated at the amount of consideration from customers, of which the Organization has an unconditional right to receive plus any accrued and unpaid interest. The Organization provides an allowance for credit losses and pledges, as needed, which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. Accounts receivable are ordinarily due upon receipt of the invoice. Delinquent receivables are written off based on individual evaluation and specific circumstances.

Property and Equipment

Property and equipment acquisitions over $1,000 are carried at cost if purchased less accumulated depreciation. Management's policy is to capitalize any property and equipment that has a cost or value in excess of $1,000. Depreciation is computed using the straight-line method over the estimated useful life of the asset. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Buildings	39 years
Leasehold improvements	15 years
Software and technology	3 years
Furniture and equipment	3 - 10 years

Long-lived Asset Impairment

The Organization evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended December 31, 2024 and 2023.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Contributions

Gifts of cash and other assets received without donor stipulations are reported as revenue and net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions.

When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Gifts having donor stipulations which are satisfied in the period the gift is received are reported as revenue and net assets without donor restrictions.

Conditional contributions having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Gifts of land, buildings, equipment and other long-lived assets are reported as revenue and net assets without donor restrictions unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as revenue and net assets with donor restrictions. Absent explicit donor stipulations for the time long-lived assets must be held, expirations of restrictions resulting in reclassification of net assets with donor restrictions as net assets without donor restrictions are reported when the long-lived assets are placed in service.

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Revenue Recognition – Grants

Revenue from grant programs is recognized on a pro-rata basis over the term of the grant as services required by the grants are provided. Revenue recognized in excess of grant funds received are recorded as grants receivable. Funds received in excess of revenue recognized are recorded as deferred revenue. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

Deferred Revenue

Revenue from grant funds received but not yet extended for their contractual purpose is deferred and recognized in the period when the contractual purpose is met.

Contributions of Nonfinancial Assets

Contributed nonfinancial assets consist mostly donated services added on to items to be auctioned off at various events held by the Organization. The Organization estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products or services in the United States. Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated. Contributions of services also include services received from personnel of an affiliate. In addition, the Organization receives donated services from various unpaid volunteers. These amounts have not been recognized in the accompanying statements of activities because either the criteria for recognition of such volunteer efforts have not been satisfied or the value of contributed services was not material to the financial statements.

Income Taxes

The Organization is exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Organization is subject to federal income tax on any unrelated business taxable income. The Organization files tax returns in the U.S. Federal jurisdiction.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated to the program services and supporting services benefited based on time expended, usage and other methods.

Reclassifications

Certain reclassifications have been made to the 2023 financial statements to conform to the 2024 financial statement presentation. These reclassifications had no effect on the change in net assets.

Subsequent Events

Subsequent events have been evaluated through August 8, 2025, which is the date the financial statements were available to be issued.

Note 2. Concentration of Credit Risk

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and investments. At times, cash held at financial institutions may be in excess of the FDIC insurance limit.

Note 3. Receivables

Receivables consisted of the following:

	2024	2023
Accounts receivable	$ 149,532	$ 634,921
Special events receivable	-	55,840
	$ 149,532	$ 690,761

Note 4. Fair Value Measurements and Disclosures

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

		Fair Value Measurements Using		
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2024				
Investments				
Money market funds	$ 1,405,806	$ 1,405,806	$ -	$ -
Equity securities - domestic	1,543,004	1,543,004	-	-
Equity securities - foreign	884,782	884,782	-	-
Fixed income securities	3,086,516	3,086,516	-	-
Life annuity contract	52,132	-	-	52,132
Total investments in the fair value hierarchy	$ 6,972,240	$ 6,920,108	$ -	$ 52,132
Interest in Assets of Community Foundations	$ 166,439	$ -	$ 166,439	$ -

		Fair Value Measurements Using		
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2023				
Investments				
Money market funds	$ 1,534,325	$ 1,534,325	$ -	$ -
Equity securities - domestic	1,476,135	1,476,135	-	-
Equity securities - foreign	926,503	926,503	-	-
Fixed income securities	3,024,759	3,024,759	-	-
Life annuity contract	52,132	-	-	52,132
Total investments in the fair value hierarchy	$ 7,013,854	$ 6,961,722	$ -	$ 52,132
Interest in Assets of Community Foundations	$ 146,797	$ -	$ 146,797	$ -

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2024. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Interest in Assets Held in Community Foundations

The Organization has a beneficial interest in an investment fund held by various community foundations (the Foundations). The beneficial interest was created in prior years by contributions to the Foundations in which the contribution, and related earnings, were designated for the Organization. The investments are diversified portfolios consisting of money market funds, marketable equity securities, fixed income securities and mutual funds. The investment funds are in the possession of the Foundations. The Foundations administer and manage the investment fund. All of the securities in the portfolios are priced based on observable inputs. Due to the nature of the valuation inputs, the interest is classified within Level 2 of the hierarchy.

Life Annuity Contracts

Investment value based on the surrender value of the contract and valued within Level 3 of the hierarchy.

Unobservable (Level 3) Inputs

The following tables present quantitative information about unobservable inputs used in recurring Level 3 fair value measurements at December 31, 2024 and 2023.

	Fair Value	Valuation Technique	Unobservable Inputs	Range (Weighted Average)
December 31, 2024				
Life annuity contract	$ 52,132	Surrender value	Surrender value	None
December 31, 2023				
Life annuity contract	$ 52,132	Surrender value	Surrender value	None

Note 5. Property and Equipment

Property and equipment at December 31 are comprised of the following:

	2024	2023
Buildings and leasehold improvements	$ 1,015,044	$ 1,015,044
Furniture and equipment	554,680	553,063
Software and technology	107,859	101,517
	1,677,583	1,669,624
Less accumulated depreciation	(868,934)	(727,378)
	$ 808,649	$ 942,246

Note 6. Net Assets With Donor Restrictions

Net Assets With Donor Restrictions

Net assets with donor restrictions at December 31 are restricted for the following purposes or periods:

	2024	2023
Endowments		
Subject to endowment spending policy and appropriation	$ 50,746	$ 43,377
Donor restricted funds to be held in perpetuity	90,689	79,339
Total endowments	141,435	122,716
	$ 141,435	$ 122,716

Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

	2024	2023
Satisfaction of purpose restrictions	$ -	$ -

Note 7. Endowment

The Organization's governing body has interpreted the *State of Kansas Uniform Prudent Management of Institutional Funds Act* (SPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the governing body appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net asset to net asset without donor restrictions.

Additionally, in accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. Duration and preservation of the fund
2. Purposes of the Organization and the fund
3. General economic conditions
4. Possible effect of inflation and deflation
5. Expected total return from investment income and appreciation or depreciation of investments
6. Other resources of the Organization
7. Investment policies of the Organization

The Organization's endowment consists of funds established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the governing body to function as endowments (board-designated endowment funds). As required by accounting principles generally accepted in the United States (GAAP), net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The composition of net assets by type of endowment fund at December 31, 2024 and 2023, was:

	2024		
	Without Donor Restriction	With Donor Restriction	Total
Board-restricted endowment funds	$ 6,929,308	$ -	$ 6,929,308
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	90,689	90,689
Accumulated investment gains	-	50,746	50,746
Total	$ 6,929,308	$ 141,435	$ 7,070,743

	2023		
	Without Donor Restriction	With Donor Restriction	Total
Board-restricted endowment funds	$ 6,950,717	$ -	$ 6,950,717
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	79,339	79,339
Accumulated investment gains	-	43,377	43,377
Total	$ 6,950,717	$ 122,716	$ 7,073,433

Changes in endowment net assets for the years ended December 31, 2024 and 2023, were:

	2024		
	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, beginning of year	$ 6,950,717	$ 122,716	$ 7,073,433
Contributions	39,041	11,350	50,391
Investment return, net	476,345	7,369	483,714
Expenditures	(536,795)	-	(536,795)
Endowment net assets, end of year	$ 6,929,308	$ 141,435	$ 7,070,743

	2023		
	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, beginning of year	$ 6,983,860	$ 112,046	$ 7,095,906
Investment return, net	716,857	10,670	727,527
Expenditures	(750,000)	-	(750,000)
Endowment net assets, end of year	$ 6,950,717	$ 122,716	$ 7,073,433

Investment and Spending Policies

The Organization's investment policy has set forth three main objectives (in order of importance): (1) preservation of capital, (2) maintaining liquidity, and (3) earning a positive return on investment.

The Organization is subject to the spending policy of various community foundations. Earnings on these funds are accrued for the benefit of the Organization, and the Organization is entitled to an annual distribution of the earnings. The Organization is in the process of adopting its spending policy for the funds.

Underwater Endowments

The governing body of the Organization has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Organization considers a fund to be underwater if the fair value of the fund is less than the sum of:

(A) The original value of initial and subsequent gift amounts donated to the fund and

(B) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Organization has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the Organization is required to retain as a fund of perpetual duration pursuant to donor stipulation or SPMIFA. There were no such deficiencies of this nature at December 31, 2024 and 2023.

Note 8. Revenue from Contracts with Customers

Sponsorship Revenue

Performance obligations are determined based on events conducted by the Organization in accordance with the contract. Revenue for performance obligations satisfied at a point in time is recognized when events occur, and the Organization does not believe it is required to provide additional goods or services related to that contract.

For some events, sponsorship contracts include elements of both contributions and exchange transactions. In cases where a clear distinction can be made, contributions are recorded as revenue at the date of donation and sponsorship revenue is recognized when the event occurs as noted above.

Transaction Price and Recognition

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by discounts provided in accordance with the Organization's policy and implicit price concessions provided to customers. The Organization determines its estimates of explicit price concessions based on its discount policies. The Organization determines its estimate of implicit price concessions based on its historical collection experience with this class of customers.

Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to revenue in the period of the change. For the years ended December 31, 2024 and 2023, no changes were made.

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the following factors:

- Payers that have different reimbursement and payment methodologies
- Geography of the event location

For the years ended December 31, 2024 and 2023, the Organization recognized revenue of $1,171,345 and $1,239,350, respectively, from goods and services that transfer to the customer at a point in time and included with special events income on the statements of activities.

Note 9. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2024 and 2023, comprise the following:

	2024	2023
Financial assets at year-end		
Cash	$ 890,475	$ 625,692
Receivables	149,532	690,761
Investments	7,138,679	7,160,651
Total financial assets	8,178,686	8,477,104
Donor-imposed restrictions		
Endowments	141,435	122,716
Net financial assets after donor-imposed restrictions	8,037,251	8,354,388
Internal designations		
Board designated	6,929,308	6,950,717
Financial assets available to meet cash needs for general expenditures within one year	$ 1,107,943	$ 1,403,671

The Organization's endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The board-designated endowment of $6,929,308 is subject to an annual spending policy of various community foundations described in *Note 7*.

The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The Organization has a liquidity policy to maintain current financial assets less current liabilities at a minimum of 30 days operating expenses. The Organization has a policy to target a year-end balance of reserves of unrestricted, undesignated net assets to meet 30 days of expected expenditures. To achieve these targets, the Organization forecasts its future cash flows and monitors its liquidity daily and monitors its reserves quarterly. During the years ended December 31, 2024 and 2023, the level of liquidity and reserves was managed within the policy requirements.

Note 10. Retirement Plan

The Organization has a defined contribution plan that covers all employees over the age of 21 who have worked at the Organization for at least one year and who have worked no less than 1,000 hours throughout the plan year. The Organization's contributions to the plan are equal to 50% of employee contributions, not to exceed 3.0% of compensation paid to eligible participants during the plan year. For the years ended December 31, 2024 and 2023, retirement plan expense was $39,088 and $39,359, respectively.

Note 11. Leases

Accounting Policies

The Organization determines if an arrangement is a lease or contains a lease at inception. Leases result in the recognition of ROU assets and lease liabilities on the statements of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Organization determines lease classification as operating or finance at the lease commencement date.

The Organization combines lease and nonlease components, such as common area and other maintenance costs, in calculating the ROU assets and lease liabilities for its office buildings and employee vehicles. The Organization allocates the consideration to the lease and nonlease components using their relative standalone values.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. The Organization uses the implicit rate when readily determinable. As most of the leases do not provide an implicit rate, the Organization uses its incremental borrowing rate based on the information available at the commencement date to determine the present value of lease payments. Incremental borrowing rates used to determine the present value of lease payments were derived by reference to the Organization's line of credit rate corresponding to the lease commencement date.

The lease term may include options to extend or to terminate the lease that the Organization is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term.

The Organization has elected not to record leases with an initial term of 12 months or less on the statements of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

Nature of Leases

The Organization has entered into the following lease arrangements:

Operating Leases

The Organization has a lease with a board member for office space that expires in 2032. This lease contains two renewal options for 5 years and require the Organization to pay all executory costs (property taxes, maintenance and insurance). Lease payments are $11,969 per month for the first 120 month term. Termination of the leases is generally prohibited unless there is a violation under the lease agreement. The ROU asset was calculated using a 5% interest rate. Lease payments were $143,628 for the years ended December 31, 2024 and 2023.

Short-Term Leases

The Organization leases certain equipment on a month-to-month basis. The expected lease terms are less than 12 months. Total lease expense included in operating expenses for the years ending December 31, 2024 and 2023, was $143,381 and $142,547, respectively.

All Leases

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Quantitative Disclosures

Future minimum lease payments and reconciliation to the statements of financial position at December 31, 2024, are as follows:

2025	$	143,628
2026		143,628
2027		143,628
2028		143,628
2029		143,628
Thereafter		371,039
Total future undiscounted lease payments		1,089,179
Less interest		(128,224)
Total	$	960,955

KANSAS BIG BROTHERS BIG SISTERS, INC

Statement of Activity

056 - LYON

From 1/1/2026 Through 1/31/2026

(In Whole Numbers)

	Total Budget
Community Level Activity	
Contributions & Suppport	
Contributions	16,552
Governmental Grants	744
Other Grants	24,500
Event Sponsorships	2,494
Event Tickets	1,275
Total Contributions & Suppport	45,565
Expenses	
Payroll & Benefits	(49,509)
Backgrounds & Finger Printing	(243)
Travel & Lodging	(123)
Meals & Beverages	(159)
Match Meetings & Activities	(225)
Conferences & Membership Fees	(148)
Advertising & Promotional Items	(1,472)
Equipment & Supplies	(208)
Occupancy	(6,000)
Telephone & Internet	(1,269)
Software Fees & Subscriptions	(292)
Bank & Credit Card Fees	(125)
Appreciation & Gifts	(205)
Postage & Printing	(100)
Miscellaneous Expenses	(99)
Total Expenses	(60,178)
Total Community Level Activity	(14,613)
Shared Services Support	
BBBSA JJ Grant	2,480

KANSAS BIG BROTHERS BIG SISTERS, INC

Statement of Activity

056 - LYON

From 1/1/2026 Through 1/31/2026

(In Whole Numbers)

	Total Budget
HQ Support	2,568
W4D Support	1,613
Shared Service Expense	(17,249)
Total Shared Services Support	(10,589)
Total Net Income/(Loss)	(25,202)

KANSAS Big Brothers Big Sisters LYON COUNTY

Operating Budget Deficit

To manage expenses while continuing to serve youth who rely on our programs, we combined the Lyon County and Riley County programs into one unified "area," led by Michelle Sink, Area Director. Michelle and her team of Match Support Specialists are overseeing a focused effort to rebuild and strengthen the Lyon County program through the following priorities:

- **Expanding local fundraising efforts** to ensure long-term sustainability through events, grants, and general contributions.
- **Developing new community partnerships** and strengthening existing relationships.
- **Building the Community Leadership Council**, with an emphasis on volunteer recruitment and local financial sustainability.
- **Continuing targeted volunteer recruitment**, including social media outreach, presentations, and participation in community events.

Michelle provides direct oversight of fund development, volunteer recruitment, program compliance, and overall growth. She is also leading fundraising initiatives, such as *For Kids' Sake*, to ensure the Lyon County program is supported through locally generated funding, grants, and individual contributions.

These efforts will not only generate revenue to support the local program but will also increase community awareness of our mission and the youth we serve. In addition, our program receives a percentage of funds raised by KSBBBS headquarters (HQ), calculated based on the number of matches served annually. As service capacity grows, HQ funding to the Lyon County program will also increase.

KSBBBS is a statewide organization supported by a strong and dedicated shared-services team that assists all communities with fund development, volunteer and youth recruitment, match supervision, IT, HR, finance, and marketing.

This structure is proving effective, and we anticipate meeting our budget goals in 2026.

KANSAS
Big Brothers
Big Sisters.
LYON COUNTY

Operating Budget Surplus

Kansas Big Brothers Big Sisters serving Lyon County did not have a budget surplus in 2025.

City of Emporia Special Appropriations Request

05/28/2026 11:38 AM (CDT)

City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Tuesday, April 1, 2025, by 5:00 p.m.

Name of parent company	Kansas Spanish Speakers
Parent company physical location address	215 West 6th Avenue Suite 107
Organization name	Kansas Spanish Speakers
Complete mailing address	lelan@ksspanishspeakers.org
Phone number	620-757-3264
Website address	https://ksspanishspeakers.org/
Executive Director	LeLan Dains
Executive Director email	lelan@ksspanishspeakers.org
Board chair	Rebeca Herrera
Board Chair email	rebeca@herreraenterprisellc.com
Prepared by name and title	LeLan Dains - Executive Director

Please provide local contact information if different than above.

Organization mission	Our mission is to increase equity and bridge language and cultural barriers by providing essential resources, education, and advocacy.
Organization Goals	Kansas Spanish Speakers exists to strengthen communities across Kansas by reducing language and cultural barriers, increasing access to opportunity, and fostering meaningful connection between Spanish-speaking and English-speaking residents.

	Our organizational goals include expanding access to workforce development resources, language education, entrepreneurship support, and community integration services that help individuals and families thrive. We aim to support economic growth by helping community members access employment, education, housing, and business opportunities while also assisting local organizations and employers in better serving diverse populations.
Program organization/event name	Kansas Spanish Speakers
Funding requested from City	$25,000
Total operating or event budget	$160,000
What percentage of your total program budget does City funding request represent?	15%
Provide profit/loss statement.	StatementofActivity (25).pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	The requested $25,000 would primarily support the continuation and sustainability of workforce development and community integration services currently being provided by Kansas Spanish Speakers. It would support operational expenses directly tied to program delivery, including staffing support, client assistance, outreach, translation and interpretation support, technology, and administrative capacity necessary to continue serving community members seeking employment, workforce training, and educational opportunities.
Is this a one-time funding request?	No
If not, provide information on why you need ongoing funding.	Kansas Spanish Speakers is seeking a long-term partnership with the City of Emporia because the workforce development and community integration challenges we are addressing are ongoing, not temporary. The need for workforce navigation, language access support, digital literacy assistance, and community integration services continues to grow as employers, educational institutions, and community systems adapt to changing workforce demographics and economic conditions. A multi-year commitment would provide stability and allow Kansas Spanish Speakers to sustainably maintain and expand services that are already producing measurable community impact. Long-term partnership funding also allows for more strategic planning, stronger community outreach, improved collaboration with local employers and institutions, and consistent support for individuals seeking employment, training, and long-term community integration. A three-year partnership would position Kansas Spanish Speakers and the City of Emporia to work collaboratively toward shared economic development, workforce stabilization, and population growth goals.
Number served by this program in previous year.	800+
Projected number served by this program in the upcoming year.	1,000+
Estimated number who will stay overnight.	NA
Has your organization previously received funding from the City of	No

Emporia?	
Will you require or request any other funding or in-kind services from the City or other taxing entities?	No
How does this program provide a benefit to Emporia?	This partnership would provide direct economic and community benefits to Emporia by strengthening workforce participation, improving workforce retention, and helping position the community for long-term growth and stability. Kansas Spanish Speakers already serves as a trusted bridge connecting individuals and families to employment opportunities, workforce training programs, educational resources, and community services. By helping residents overcome barriers related to language, technology, and systems navigation, the organization helps more individuals successfully enter and remain in the workforce. The partnership would also strengthen collaboration between local employers, educational institutions, and community organizations while helping create a more connected, inclusive, and economically resilient community. Ultimately, the investment would support not only individuals and families, but also the long-term economic vitality of Emporia itself.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Kansas Spanish Speakers predominantly serves Kansas communities, but has the capacity to serve the broader Midwest Region. The organization is firmly centered in Emporia, with the vast majority of services being rendered here.
Are services to clients free of charge or fee-based?	Free of charge
Will this funding request offset any municipal services?	No
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community partners.	City of Emporia, Flint Hills Technical College, Hispanics of Today and Tomorrow, Newman Regional Health, Chamber of Commerce
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	2025 KSS 990.pdf
Upload organization or event detailed budget	Budget_FY26_P&L_(1) (3).pdf
Upload letter demonstrating 501(c)3 status	IRS Determination Letter (2).pdf

Upload board membership list	Current Kansas Spanish Speakers Board Members (2).pdf
Upload anti-discrimination policy	Kansas Spanish Speakers_ Employee Handbook_ Final May 2025 (1).pdf
Upload organization by-laws	Emporia Spanish Speakers Bylaws (1).docx (1).pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



Company name: Kansas Spanish Speakers

Budget name: Budget_FY26_P&L_(1)

Budget type: Profit and loss

Period: FY 2026 (Jan 2026 - Dec 2026)

Consolidated

Accounts	Budget totals
Income	
4000 Billable Expenditure Revenue	
4050 Sunflower Asset Release	
4100 Contributed income	$0.00
4110 Corporate & foundation grants	$145000.00
4120 Donations directed by individuals	$40000.00
4130 Government grants & contracts	$0.00
4140 Grants from other nonprofits	$0.00
4150 In-kind donations	$0.00
Total 4100 Contributed income	**$185000.00**
4200 Discounts/Refunds Given	
4250 Expense Reimbursements	
4280 Investment income	$10000.00
4300 Program Revenue	$0.00
4310 Chips Con Salsa	$250.00
4320 Spanish Club	$0.00
4330 Para Tu Salud	$0.00
4340 Se Habla Espanol	$700.00
4350 Vamos Explorar	$0.00
4360 Lotería	$4500.00
Total 4300 Program Revenue	**$5450.00**
4400 Sales	$0.00
4450 Sales of Product Revenue	$0.00
4500 Services	$0.00
4510 Translations	$2000.00
4520 Marketing & Outreach Support	$5000.00
4530 Community Workshops & Trainings	$10000.00
4540 Bilingual Employee Verification	$100.00
Total 4500 Services	**$17100.00**
4550 Sponsorship Income	$0.00
4600 Unapplied Cash Payment Revenue	$0.00
4700 Uncategorized Income	$0.00
Total Income	**$217550.00**
Cost of Goods Sold	
5000 Cost of Goods Sold	$0.00
5100 Shipping	$0.00
Total Cost of Goods Sold	**$0.00**
Expense	
5200 Advertising & marketing	$1600.00
5210 Booth Rent	$300.00
5220 Listing fees	$0.00
5225 Website Maintenance	
5230 Social media	$1000.00
5235 Text Marketing	$720.00
5240 Website ads	$0.00
5245 Promotional Items	
Total 5200 Advertising & marketing	**$3620.00**
5250 Awards & Ceremony	$0.00
5260 Awards & grants to others	$0.00
5280 Bad Debt	$0.00
5290 Continued Education	$750.00

Accounts	Budget totals
5300 Contract & professional fees	$0.00
5310 Accounting fees	$0.00
5320 Fundraising fees	$0.00
5330 Investment management fees	$750.00
5340 Legal fees	$8000.00
Total 5300 Contract & professional fees	**$8750.00**
5400 Insurance	$0.00
5410 Directors & officers insurance	$0.00
5420 Liability insurance	$900.00
5430 Property insurance	$0.00
Total 5400 Insurance	**$900.00**
5460 Interest paid	$0.00
5500 Occupancy	$0.00
5510 Cleaning	$0.00
5520 Rent	$0.00
5530 Utilities	$0.00
Total 5500 Occupancy	**$0.00**
5550 Office expenses	$0.00
5560 Bank fees & service charges	$40.00
5570 Equipment lease & maintenance	$0.00
5580 Internet & TV services	$0.00
5590 Memberships & subscriptions	$1700.00
5600 Merchant account fees	$0.00
5610 Office supplies	$1200.00
5620 Printing & photocopying	$0.00
5630 Shipping & postage	$100.00
5640 Small tools & equipment	$250.00
5650 Software & apps	$0.00
Total 5550 Office expenses	**$3290.00**
5700 Payroll expenses	$0.00
5710 Employee retirement plan	$2000.00
5720 FICA tax	$8500.00
5730 Group term life insurance	$100.00
5740 Health insurance & accident plans	$100.00
5745 Quickbooks Employee Setup Fee	$0.00
5750 Salaries & wages	$141000.00
5760 State Unemployment	$1600.00
5770 Unemployment	$200.00
5780 Workers' compensation insurance	$1700.00
5790 Workplace Products	$0.00
Total 5700 Payroll expenses	**$155200.00**
5800 Professional/Board Development	$0.00
5850 Program Expenses	$0.00
5860 Chips Con Salsa	$0.00
5870 La Rumba	$0.00
5880 Language Exchange	$1580.00
5890 Spanish Club	$800.00
5900 Para Tu Salud	$0.00
5910 Se Habla Espanol	$160.00
5920 Vamos Explorar	$600.00
Total 5850 Program Expenses	**$3140.00**
5950 Promotional Meals	$200.00
5980 QuickBooks Payments Fees	$500.00
6000 Repairs & maintenance	$0.00
6100 Supplies	$0.00
6150 Supplies & materials	$4000.00

Accounts	Budget totals
Total 6100 Supplies	**$4000.00**
6200 Travel	$0.00
6210 Airfare	$0.00
6220 Hotels	$1200.00
6230 Taxis or shared rides	$0.00
6240 Vehicle rental	$0.00
6250 Mileage	$2000.00
6260 Travel Meals	$500.00
Total 6200 Travel	**$3700.00**
6500 Uncategorized Expense	$0.00
Purchases	
Total Expense	**$184050.00**
Other Income	
7000 Unrealized Gain/Loss ECF	
7200 Sunflower Foundation Grant	
7210 Sunflower Asset Release	
7220 Sunflower Contra Account	
7230 Sunflower Grant Income	
Total 7200 Sunflower Foundation Grant	**$0.00**
Total Other Income	**$0.00**
Other Expense	
8000 Amortization expenses	$0.00
8100 Depreciation	$0.00
8200 Reconciliation Discrepancies	$0.00
8300 Vehicle expenses	$0.00
8310 Parking & tolls	$0.00
8320 Vehicle fines & penalties	$0.00
8330 Vehicle gas & fuel	$0.00
8340 Vehicle insurance	$0.00
8350 Vehicle registration	$0.00
8360 Vehicle repairs	$0.00
8370 Vehicle wash & road services	$0.00
Total 8300 Vehicle expenses	**$0.00**
Total Other Expense	**$0.00**
Total Net Income	**$33500.00**

Kansas Spanish Speakers

Statement of Activity

January 1-December 31, 2025

	TOTAL
Revenue	
4100 Contributed income	$10,000.00
4110 Corporate & foundation grants	107,195.00
4120 Donations directed by individuals	3,386.38
4140 Grants from other nonprofits	24,335.17
Total for 4100 Contributed income	**$144,916.55**
4300 Program Revenue	$1,867.00
4310 Chips Con Salsa	240.00
4340 Se Habla Espanol	248.60
Total for 4300 Program Revenue	**$2,355.60**
4500 Services	12,270.25
Total for Revenue	**$159,542.40**
Gross Profit	**$159,542.40**
Expenditures	
5200 Advertising & marketing	$2,422.23
5210 Booth Rent	100.00
5245 Promotional Items	511.58
Total for 5200 Advertising & marketing	**$3,033.81**
5260 Awards & grants to others	1,000.00
5300 Contract & professional fees	$10,945.00
5310 Accounting fees	5,499.94
5340 Legal fees	335.00
Total for 5300 Contract & professional fees	**$16,779.94**
5400 Insurance	
5420 Liability insurance	845.00
Total for 5400 Insurance	**$845.00**
5550 Office expenses	$192.00
5560 Bank fees & service charges	880.74
5590 Memberships & subscriptions	896.84
5610 Office supplies	1,686.38
5630 Shipping & postage	14.60
5640 Small tools & equipment	222.74
Total for 5550 Office expenses	**$3,893.30**
5700 Payroll expenses	
5710 Employee retirement plan	1,627.64
5720 FICA tax	7,306.24
5730 Group term life insurance	90.38
5740 Health insurance & accident plans	36.06
5750 Salaries & wages	95,954.48
5760 State Unemployment	971.15
5770 Unemployment	124.85
5780 Workers' compensation insurance	1,365.00
5790 Workplace Products	-0.12
Total for 5700 Payroll expenses	**$107,475.68**

Kansas Spanish Speakers

Statement of Activity

January 1-December 31, 2025

	TOTAL
5850 Program Expenses	$297.72
5860 Chips Con Salsa	20.24
5880 Language Exchange	1,012.14
5890 Spanish Club	600.00
5920 Vamos Explorar	783.17
Total for 5850 Program Expenses	**$2,713.27**
5950 Promotional Meals	1,487.76
5980 QuickBooks Payments Fees	676.00
6100 Supplies	$1,355.49
6150 Supplies & materials	2,062.11
Total for 6100 Supplies	**$3,417.60**
6200 Travel	$924.20
6220 Hotels	747.89
Total for 6200 Travel	**$1,672.09**
Total for Expenditures	**$142,994.45**
Net Operating Revenue	**$16,547.95**
Other Revenue	
7000 Unrealized Gain/Loss ECF	9,494.43
7200 Sunflower Foundation Grant	
7220 Sunflower Contra Account	-3,550.00
7230 Sunflower Grant Income	3,550.00
Total for 7200 Sunflower Foundation Grant	**$0.00**
Total for Other Revenue	**$9,494.43**
Net Other Revenue	**$9,494.43**
Net Revenue	**$26,042.38**

City of Emporia Special Appropriations Request

05/28/2026 12:17 PM (CDT)

City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

Event Submission Deadline: Tuesday, April 1, 2025, by 5:00 p.m.

Name of parent company	Plumb Place (DBA Southwick House)
Parent company physical location address	115 E. Logan Ave. Emporia, KS 66801
Organization name	Southwick House
Complete mailing address	PO Box 1235 Emporia, KS 66801
Phone number	6203442555
Website address	https://www.southwickhouse.org/
Executive Director	Cara Codney
Executive Director email	director@southwickhouse.org
Board chair	Jeremy Dorsey
Board Chair email	jeremyofkansas@gmail.com
Prepared by name and title	Aaron Larson, Board Secretary

Please provide local contact information if different than above.

Local contact name and title	Aaron Larson
Email address	aaron.larson@aspireforward.org

Organization mission	Our mission is to empower individuals and families through transitional housing and supportive services by developing skills to achieve and maintain independence.
Organization Goals	Our goal is to bring together housing, healthcare, support services, and community resources in an integrated model responding to complex social issues. More specifically: -Provide low-barrier transitional housing to women, single parents, and families experiencing housing instability in Emporia and surrounding counties -Stabilize households to interrupt cycles of poverty and homelessness -Connect residents to case management, employment, education, budgeting, transportation, healthcare, and long-term housing readiness resources -Complete construction of a new 9,000 sq. ft. facility at 115 E. Logan Avenue to house up to 60 individuals at a time for stays of up to 270 days -Serve approximately 90–150 individuals/families annually upon opening
Program organization/event name	Southwick House: The Next 100 Years Campaign
Funding requested from City	$62,000
Total operating or event budget	$3,080,543
What percentage of your total program budget does City funding request represent?	2%
Provide profit/loss statement.	Southwick 2025 Budget and Statement of Activities.pdf
Please, provide a detailed breakdown of how the requested funds will be allocated.	The funds will be budgeted entirely to the construction of the 9,000 sq. ft. facility. No funds will be allocated to operational budgets. More specifically, the City of Emporia Code Services required our facility to include an additional drive for emergency fire access to the South end of the facility. This resulted in a base construction increase of ~$42,000 to the budget. The total cost of this alteration has cost Southwick nearly ~$46,000. A total request of $62,000 will be used to address this addition and also promote general construction.
Is this a one-time funding request?	Yes
Number served by this program in previous year.	0
Projected number served by this program in the upcoming year.	90-150
Estimated number who will stay overnight.	na
Has your organization previously received funding from the City of Emporia?	No
Will you require or request any other funding or in-kind services from the City or other taxing entities?	Yes

If so, please list budgeted amounts and estimation of hours and needs.	Southwick House recieved an $800,000 CDBG award in 2024, sponsored by Lyon County. No future requests will be made to other taxing entities.
Please show all in-kind matches your agency or organization receives.	No in-kind matches from other taxing entities are required.
How does this program provide a benefit to Emporia?	Southwick House directly addresses a documented gap in Emporia's housing crisis. With the closure of Plumb Place in 2020, the city lost its only low-barrier transitional housing option. All existing shelters carry funding-restricted eligibility (domestic violence, pregnancy, addiction treatment, or faith-based). In April 2026, USD 253 identified 73 students/families in long-term couch-surfing or hotel situations who would have qualified for Southwick services. Kansas Legal Services identified 18 additional families in surrounding counties. The City of Emporia's own Homeless Advisory Board (HAB) identified the lack of coordinated resources and affordable housing as a primary barrier to services. Further, our mission aligns with the Economic Development portion of Plan ELC as we intend to improve the housing stock and address workforce development (needs identified in p. 144 of the plan). The facility will address the rapidly increasing gap between homelessness and "low-cost" renting, creating an affordable stepping stone between the two. By stabilizing families, the program supports workforce participation, reduces school disruption for children, and decreases long-term reliance on municipal crisis systems. Page 145 of Plan ELC suggests that, "Incorporat[ing] equity in housing strategies" will promote sustainable economic development. By funding Southwick House, the City is promoting sustainable economic development.
Does your organization service areas outside of the Emporia geographical area?	Yes
If so, what are those areas?	Southwick House will not only serve the immediate area of Lyon County, but also surrounding counties such as Osage, Coffey, Greenwood, Chase, Morris, Wabunsee, and Woodson.
Please provide documentation if you will receive funding from other cities, townships, counties, or other agencies.	Funding to Date 5.26.pdf
Are services to clients free of charge or fee-based?	Fee-based
If fee-based, what is the fee?	Each tenant will be subject to an "occupancy charge." This is a sliding scale fee dependent on financial status calculated using HUD's Continuum of Care program calculations.
Will this funding request offset any municipal services?	Yes
If so, how will funding offset municipal services?	A reduction in chronically homeless individuals results in overall crime reduction, ideally offsetting a portion of EPD costs.
Are you aware of any pending investigations, litigation, claims, or assessments against the organization?	No
Please list your community	United Way of the Flint Hills

partners.	SOS, Inc. RCIL (Resource Center for Independent Living) ECKAN Salvation Army Bloom House Kansas Legal Services Crosswinds Counseling and Wellness Newman Regional Health USD 253 (Emporia School District) Flint Hills Technical College Kansas Statewide Homeless Coalition Balance of State Continuum of Care City of Emporia Homeless Advisory Board BG Consultants Governmental Assistance Services (GAS) Emporia Community Foundation Citizens State Bank of Olpe ESB Financial Kansas Small Business Development Center (KSBDC)
Are you applying for a Transient Guest Tax Appropriation for an organization or event?	No
Upload IRS Form 990	Southwick 2024 Form 990 (1).pdf
Upload most recent audit or financial review	FINAL 12-31-24 Issued Reviewed Financial Statements - Plumb Place Inc.pdf
Upload organization or event detailed budget	Proposed 2026 Building Budget.pdf.pdf
Upload letter demonstrating 501(c)3 status	501(c) 3 status (1).pdf
Upload board membership list	2026 Board Member List.pdf.pdf
Upload organizational chart	Southwick House Org Chart 5.26.pdf.pdf
Upload anti-discrimination policy	Southwick House Anti-Discrimination & DEI Draft Policy (2) (1).pdf
Upload organization by-laws	SOUTHWICK HOUSE BYLAWS.docx (1).pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Southwick House
Statement of Financial Position
As of December 31, 2025

		Dec 31, 25
ASSETS		
Current Assets		
Checking/Savings		
LCSB Savings		10,000.00
ESB Financial		418,107.23
Total Checking/Savings		428,107.23
Total Current Assets		428,107.23
Fixed Assets		
Land		225,609.00
Construction in Process		20,493.43
Furniture and Equipment		1,658.43
Accumulated Depreciation		-508.61
Total Fixed Assets		247,252.25
Other Assets		
Ameriprise Account		
Ameriprise Gain/Loss		
Ameriprise Dividends	2,679.80	
Stock Gain/Loss		
Stock Value Sold	5,197.81	
Stock Value Rcvd	-5,296.82	
Total Stock Gain/Loss	-99.01	
Total Ameriprise Gain/Loss	2,580.79	
Ameriprise Principal	150,296.82	
Total Ameriprise Account		152,877.61
Other Assets		
Website	19,440.00	
Accumulated Amortization	-1,944.00	
Total Other Assets		17,496.00
Total Other Assets		170,373.61
TOTAL ASSETS		**845,733.09**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Fed/Fica Payable		726.76
Total Other Current Liabilities		726.76
Total Current Liabilities		726.76
Total Liabilities		726.76
Equity		
Unrestricted Net Assets		484,527.15
Net Income		360,479.18
Total Equity		845,006.33
TOTAL LIABILITIES & EQUITY		**845,733.09**

Southwick House
Statement of Activities
December 2025

	MONTH	YTD	BUDGET	% of Budget
Ordinary Income/Expense				
Income				
DIRECT PUBLIC SUPPORT				
Donations				
Capital Campaign 2025				
CC Corporate				
One-Time	28,000.00	53,000.00		
Total CC Corporate	28,000.00	53,000.00		
CC Individual				
One-Time	5,546.82	34,546.82		
Pledge	8,000.00	11,000.00		
Total CC Individual	13,546.82	45,546.82		
Total Capital Campaign 2025	41,546.82	98,546.82		
Individ, Business Contributions	0.00	80,983.09	1,500.00	5,398.87%
Corporate Contributions	0.00	2,500.00		
Total Donations	41,546.82	182,029.91	1,500.00	12,135.33%
Grants				
Trusler Founcation	0.00	50,000.00		
Preston Fund	0.00	100,000.00		
ECF 2025 Grants	0.00	3,000.00		
Government Grants	0.00	0.00	1,000.00	0.0%
Jones Trust Grant Income	333,333.33	333,333.33	333,333.33	100.0%
Total Grants	333,333.33	486,333.33	334,333.33	145.46%
Gifts In Kind				
In Kind - Services	0.00	100.00		
Total Gifts In Kind	0.00	100.00		
FUNDRAISER INCOME				
Strong City Event	0.00	134.23		
ROYAL PLUMB 25				
RP25 Check Donations	0.00	300.00		
RP25 Cash Donations	0.00	2,405.00		
Total ROYAL PLUMB 25	0.00	2,705.00		
TURKEY DAY DASH				
Donation	0.00	536.98		
TDD T-Shirts	0.00	100.00		
TDD Registrations				
TDD Reg Walk-In	391.00	466.00		
TDD Pre-registered	0.00	3,070.02		
Total TDD Registrations	391.00	3,536.02		
TDD Sponsorships	0.00	3,700.00		
TURKEY DAY DASH - Other	0.00	0.00	7,500.00	0.0%
Total TURKEY DAY DASH	391.00	7,873.00	7,500.00	104.97%

Southwick House
Statement of Activities
December 2025

	MONTH	YTD	BUDGET	% of Budget
Total FUNDRAISER INCOME	391.00	10,712.23	7,500.00	142.83%
Total DIRECT PUBLIC SUPPORT	375,271.15	679,175.47	343,333.33	197.82%
INDIRECT PUBLIC SUPPORT				
United Way, CFC Contributions	190.00	2,650.00	9,000.00	29.44%
Total INDIRECT PUBLIC SUPPORT	190.00	2,650.00	9,000.00	29.44%
Other Types of Income				
Miscellaneous Revenue	0.00	175.00		
Total Other Types of Income	0.00	175.00		
Total Income	375,461.15	682,000.47	352,333.33	193.57%
Expense				
ECF Deposits	0.00	3,000.00		
Fundraising Events				
Match Day Concert 25	0.00	463.62		
Capital Campaign	0.00	125.86		
Strong City Fundraiser	0.00	625.73		
Founders Day 2025	0.00	300.00		
Turkey Day Dash				
Misc	-248.92	32.56		
Supplies	0.00	1,877.74		
Turkey Day Dash - Other	0.00	0.00	5,000.00	0.0%
Total Turkey Day Dash	-248.92	1,910.30	5,000.00	38.21%
Total Fundraising Events	-248.92	3,425.51	5,000.00	68.51%
Business Expenses				
Business Registration Fees	0.00	576.00		
Total Business Expenses	0.00	576.00		
Contract Services				
Architect	6,912.00	224,032.00		
Accounting Fees	0.00	9,592.46	1,500.00	639.5%
Outside Contract Services				
GAS	0.00	11,719.90		
Outside Contract Services - Other	0.00	2,760.00	2,400.00	115.0%
Total Outside Contract Services	0.00	14,479.90	2,400.00	603.33%
Contract Services - Other	0.00	49.75		
Total Contract Services	6,912.00	248,154.11	3,900.00	6,362.93%
Facilities and Equipment				
Depr and Amort - Allowable	0.00	0.00	176.92	0.0%
Property Insurance	0.00	927.00		
Real Estate Taxes	-1,396.68	-30.81		
Rent, Parking, Utilities	0.00	840.00		
Repairs & Maintenance	0.00	3,200.00		
Total Facilities and Equipment	-1,396.68	4,936.19	176.92	2,790.07%
Operations				

Southwick House
Statement of Activities
December 2025

	MONTH	YTD	BUDGET	% of Budget
Books, Subscriptions, Reference	-198.90	512.87	400.00	128.22%
Postage, Mailing Service	0.00	217.13	200.00	108.57%
Printing and Copying	0.00	497.77		
Telephone, Telecommunications	0.00	354.59	355.00	99.89%
Total Operations	-198.90	1,582.36	955.00	165.69%
Other Types of Expenses				
Licenses and Permits	0.00	10.00		
Bank Service Charges	0.00	8.75	36.00	24.31%
Insurance - Liability, D and O	405.00	405.00	2,500.00	16.2%
Penalties	0.00	0.00		
Total Other Types of Expenses	405.00	423.75	2,536.00	16.71%
Payroll Expenses				
Taxes-Unemployment	0.00	606.20	1,233.40	49.15%
Salary	4,750.00	57,000.00	57,000.00	100.0%
Payroll Taxes-FICA	363.38	4,360.56	4,360.53	100.0%
Total Payroll Expenses	5,113.38	61,966.76	62,593.93	99.0%
Travel and Meetings				
Conference, Convention, Meeting	0.00	37.40	400.00	9.35%
Total Travel and Meetings	0.00	37.40	400.00	9.35%
Total Expense	10,585.88	324,102.08	75,561.85	428.92%
Net Ordinary Income	364,875.27	357,898.39	276,771.48	129.31%
Other Income/Expense				
Other Income				
Ameriprise Interest	341.34	2,580.79		
Total Other Income	341.34	2,580.79		
Net Other Income	341.34	2,580.79		
Net Income	**365,216.61**	**360,479.18**	**276,771.48**	**130.24%**

PLUMB PLACE INC DBA SOUTHWICK HOUSE

Emporia, Kansas

FINANCIAL STATEMENTS

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

PLUMB PLACE INC DBA SOUTHWICK HOUSE
Emporia, Kansas
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VARNEY
& ASSOCIATES, CPAs, LLC

April 24, 2025

Board of Directors
Plumb Place Inc. dba Southwick House
Emporia, Kansas

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Opinion
We have reviewed the financial statements of Plumb Place Inc. dba Southwick House (the Organization), which comprise the statement of assets, liabilities and net assets - modified cash basis as of December 31, 2024, and the related statement of revenues, expenses and changes in net assets - modified cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility
Our objective is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

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

Accountant's Conclusion
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1102 Commercial St., Suite A
Emporia, KS 66801

PLUMB PLACE INC DBA SOUTHWICK HOUSE
Emporia, Kansas
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS
December 31, 2024

ASSETS

Current Assets		
Cash and cash equivalents	$	220,521
Property and Equipment		
Land	$	225,609
Furniture and equipment		1,658
Construction in process		20,493
Less: Accumulated depreciation		(509)
Total Property and Equipment	$	247,251
Intangible Assets		
Intangible assets, net	$	19,440
Less: Accumulated amortization		(1,944)
Total Intangible Assets	$	17,496
TOTAL ASSETS	$	485,268

LIABILITIES AND NET ASSETS

Current Liabilities		
Accrued payroll liabilities	$	727
Net Assets		
Without donor restrictions	$	484,541
TOTAL LIABILITIES AND NET ASSETS	$	485,268

The accompanying notes are an integral part of these financial statements.
See Independent Accountant's Review Report.

PLUMB PLACE INC DBA SOUTHWICK HOUSE

Emporia, Kansas

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - MODIFIED CASH BASIS

For the Year Ended December 31, 2024

REVENUES		
Contributions	$	56,738
Grants		336,153
Fundraising revenue		6,280
Fundraising in-kind revenue		3,495
Other revenue		2,050
Total Revenues	$	404,716
Release of Restrictions	$	-
EXPENSES		
Program services	$	626
Management and general		37,230
Fundraising		60,174
Total Expenses	$	98,030
CHANGE IN UNRESTRICTED NET ASSETS	$	306,686
NET ASSETS - BEGINNING		177,855
NET ASSETS - ENDING	$	484,541

The accompanying notes are an integral part of these financial statements.
See Independent Accountant's Review Report.

Note 1: Summary of Significant Accounting Policies

Description of the Organization

Plumb Place Inc. d/b/a Southwick House (the Organization) assists women in need by providing safe, affordable housing and opportunities for success.

Note 2: Financial Reporting

Basis of Accounting

The financial statements of the Organization have been prepared on the modified cash basis of accounting and are adjusted for depreciation, payroll liabilities, and for unrealized gains and losses on investments. This basis of accounting is different from accounting principles generally accepted in the United States (U.S. GAAP) in the following ways: 1) The Organization reports revenues when cash is received whereas U.S. GAAP requires recognition of revenue when earned; 2) with the exception of depreciation and payroll liabilities, the Organization reports expenses when cash is paid, whereas U.S. GAAP requires recognition of expense in the period that goods or services are received; 3) the Organization does not present a statement of cash flows or functional expenses, which are required by U.S. GAAP; and 4) the Organization does not present a liquidity footnote, or a footnote detailing the amount released from restriction, both of which are required by U.S. GAAP.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Property and Equipment

Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are recorded as unrestricted contributions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions or cash or other assets that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long these assets must be maintained, expirations of donor restrictions are reported when the donated or acquired assets are placed in service. Property and equipment are depreciated using the straight-line method over estimated useful lives.

Intangible Assets

Intangible assets are recorded at cost and amortized over the expected useful life of the asset using the straight-line method.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the absence or existence and nature of any donor restrictions.

In-Kind Contributions

In-kind contributions are valued at the fair market value at the time of the contribution.

Advertising

The Organization expenses advertising costs as they are incurred.

Note 2: Financial Reporting (Continued)

Net Assets

The Organization reports the changes in its financial position according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions represents the amount of resources which are available for current uses. Net assets with donor restrictions are cash or other assets received with a donor-imposed restriction that limits their use to a specific purpose or period of time. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Donor-imposed restrictions that are met in the same fiscal year they are received are classified as restricted and also a release of restriction in the same period.

Income Tax Status

The Organization is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Pursuant to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 740, Accounting for Uncertainty in Income Taxes, the Organization has determined that there were no unrecognized tax benefits or liabilities as of December 31, 2024.

The Organizations' federal exempt organization tax return for the year ended December 31, 2024 are subject to examination by the Internal Revenue Service, generally for three years after they are filed.

Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 3: Emporia Community Foundation

The Organization has invested in the Emporia Community Foundation fund. A minimum of $10,000 must be invested and maintained in the account before the Organization is allowed to take distributions. The balance in this account is valued at fair value.

The Organization transferred a portion of its own assets to a fund in the community foundation. At the time of the transfer, the Organization granted Emporia Community Foundation variance power. That power gives the Emporia Community Foundation the right to distribute the investment income to another not-for-profit organization of its choice if the Organization ceases to exist, or if the governing board of Emporia Community Foundation determines that continued payments to the Organization are unnecessary, obsolete, inappropriate, incapable of fulfillment, impractical, illegal, or inconsistent with Emporia Community Foundation's mission.

Note 4: Intangible Assets

Intangible assets consist of website development costs, which are amortized on a straight-line basis over the estimated useful life of the asset. Management has determined that the website has an estimated useful life of five years.

Intangible assets consist of the following at December 31, 2024:

Website Development	$	19,440
Less: Accumulated Amortization		(1,944)
Total Intangible Assets - Net	$	17,496

Note 5: Subsequent Events

The Organization evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

Date Submitted	Grant	Uses	Award Date	Status	Amount
5/23/2024	Jones Trust	Capital Campaign	10/1/2023	Funded	$1,000,000.00
6/21/2024	KS Dept of Commerce CDBG	Capital Campaign	1/31/2025	Funded	$800,000.00
2/20/2026	Next 100 Years Campaign - Cumulative Private Donations	Capital Campaign	3/26/2026	Funded	$278,000.00
5/7/2024	Preston Family Trust	Capital Campaign	3/18/2025	Funded	$100,000.00
3/3/2025	Emporia Lions Club - Cleve Cook Memorial	Capital Campaign	4/25/2025	Funded	$50,000.00
7/24/2025	Trusler Foundation	Capital Campaign	9/1/2025	Funded	$50,000.00
4/22/2024	79 Fund	Capital Campaign	5/15/2024	Funded	$25,000.00
11//7/2024	Hopkins Foundation	Capital Campaign	12/1/2024	Funded	$25,000.00
3/19/2025	ECF Match Day 2025	Operating Funds	12/1/2025	Funded	$19,500.00
10/11/2023	Sunflower Foundation	Capital Campaign	2/15/2024	Funded	$18,000.00
6/12/2025	KT Wiedemann Foundation	Capital Campaign	10/1/2025	Funded	$15,000.00
4/30/2025	Loretto Langley	Capital Campaign	9/2/2025	Funded	$10,000.00
5/7/2024	Capitol Federal Foundation	Capital Campaign	10/1/2024	Funded	$10,000.00
3/8/2024	ECF Match Day 2024	Operating Funds	5/14/2024	Funded	$6,155.00
11/27/2023	ECF - Plumb Place Dissolved Funds	Operating Funds	11/27/2023	Funded	$3,000.00
1/1/2024	United Way of the Flint Hills - 2024	Operating Funds	3/1/2024	Funded	$3,000.00
9/30/2024	Emporia Community Foundation	Operating Funds	1/6/2025	Funded	$3,000.00
1/1/2025	United Way of the Flint Hills - 2025	Operating Funds	3/1/2025	Funded	$2,400.00
6/21/2024	Morgan Wilkie	Capital Campaign	8/1/2024	Funded	$1,820.00
1/1/2026	United Way of the Flint Hills - 2026	Operating Funds	3/1/2026	Funded	$3,000.00
4/23/2024	Patterson & Patterson	Capital Campaign	5/21/2024	Funded	$1,000.00
					$2,423,875.00

Southwick House

BUILDING BUDGET MAY 2026

	BUDGET TOTAL	Southwick PD pre-26	CDBG pre-26	Southwick PD 2026	CDBG PD 2026	Total PD to 4/7/26	Balance Remaining
CONSTRUCTION	$ 2,549,403.00					$ -	$ 2,549,403.00
DESIGN	$ 166,967.00	$ (218,632.00)	$ -	$ (30,374.00)		$ (249,006.00)	$ (82,039.00)
INSPECTION	$ 125,226.00		$ -			$ -	$ 125,226.00
OTHER PROFESSIONAL SERVICES	$ 16,000.00	$ (5,400.00)	$ -			$ (5,400.00)	$ 10,600.00
LEGAL	$ 172,947.00		$ -			$ -	$ 172,947.00
ADMIN	$ 50,000.00	$ (11,600.00)	$ -	$ (7,950.00)		$ (19,550.00)	$ 30,450.00
						$ -	$ -
TOTAL BUILDING	$ 3,080,543.00	$ (235,632.00)	$ -	$ (38,324.00)	$ -	$ (273,956.00)	$ 2,806,587.00

Commission Action Report
Executive Session

Title: Executive Session

Agenda Date: June 3, 2026

Recommended Action:
Recess into executive session for 30 minutes, inviting pertinent city staff to discuss confidential data of a third party relating to economic development. The justification for the executive session is provided by K.S.A. 75-4319(b)(4) to protect financial affairs and trade secrets of third parties. The open meeting will resume in the City Commission Chamber at approximately __:_____ a.m./p.m.