

**CITY OF KINGMAN, KANSAS**  
**FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2019**

**CITY OF KINGMAN, KANSAS  
CITY OF THE SECOND CLASS  
For the Year Ended December 31, 2019**

**BOARD OF CITY COMMISSIONERS**

Merlin McFarland  
Commissioner

Stan Hacker  
Mayor

Jon Wollen  
Commissioner

Adrian Harrel  
Commissioner

Mark Arensdorf  
Commissioner

**CITY OFFICERS**

Denise Niedermann  
Treasurer

Greg Graffman  
Manager

Cody Smith  
Attorney

David Lux  
Police Chief

Cindy Conrardy  
Clerk

James Mathis  
Municipal Judge

**CITY OF KINGMAN, KANSAS**  
**For the Year Ended December 31, 2019**

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**CITY OF KINGMAN, KANSAS**  
**For the Year Ended December 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commissioners  
City of Kingman, Kansas 67068

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of the City of Kingman, Kansas, a Municipality, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide*. Those standards and the *Kansas Municipal Audit and Accounting Guide* require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Kingman, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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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.

### ***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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Kingman, Kansas as of December 31, 2019, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Kingman, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (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, and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the 2019 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Kingman, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated May 7, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Swindoll Janzen, Hawk & Loyd, LLC  
McPherson, Kansas  
June 8, 2020

## CITY OF KINGMAN, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis****For the Year Ended December 31, 2019**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
GENERAL FUND:						
General Fund	\$ 359,003	\$ 2,597,041	\$ 2,410,367	\$ 545,677	\$ 56,038	\$ 601,715
SPECIAL PURPOSE FUNDS:						
Airport Operations Fund	47,161	179,643	175,561	51,243	115	51,358
Airport Bond and Interest Fund	75,509	49,883	48,556	76,836	-	76,836
City Safety Fund	291	2,000	2,010	281	-	281
Convention and Tourism Fund	2,758	15,843	18,200	401	1,000	1,401
Employee Benefit Fund	93,521	193,091	246,937	39,675	4,061	43,736
EMS Training Fund	17,233	30,286	35,553	11,966	3,115	15,081
Flood Control Fund	115,852	140,649	34,545	221,956	11,174	233,130
Health and Life Management Fund	1,073,653	784,523	763,643	1,094,533	10,656	1,105,189
KAMI Fund	-	407	407	-	-	-
Law Enforcement Trust Fund	11,236	9,515	3,593	17,158	500	17,658
Forfeited Property Fund	3,841	14	1,467	2,388	-	2,388
Library Fund	11,159	113,890	120,000	5,049	-	5,049
Special Highway Fund	198,428	82,251	141,402	139,277	-	139,277
Special Park Fund	(44,838)	119,608	33,668	41,102	10,904	52,006
Economic Development Fund	79,451	108,721	88,161	100,011	4,098	104,109
Fire Department Trust Fund	6,695	75	-	6,770	-	6,770
Municipal Court Fund	34,020	77,807	102,623	9,204	-	9,204
Total Special Purpose Funds	1,725,970	1,908,206	1,816,326	1,817,850	45,623	1,863,473
BOND AND INTEREST FUNDS:						
Bond and Interest Fund	122,013	17,622	57,975	81,660	-	81,660

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

## CITY OF KINGMAN, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis****For the Year Ended December 31, 2019**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>CAPITAL PROJECT FUNDS:</b>						
Police Reserve Fund	\$ -	\$ 15,224	\$ -	\$ 15,224	\$ -	\$ 15,224
Ambulance Reserve Fund	-	40,433	-	40,433	-	40,433
Street Improvement Fund	153,342	1,393,506	1,353,922	192,926	2,813	195,739
Airport Improvement Fund	27,605	125,702	102,301	51,006	13,960	64,966
TIF Fund	338,529	140,371	26,117	452,783	1,249	454,032
Capital Improvement Fund	308,262	3,074	276,544	34,792	-	34,792
CDBG Grant Project Fund	1,003	115,168	116,171	-	-	-
<b>Total Capital Project Funds</b>	<b>828,741</b>	<b>1,833,478</b>	<b>1,875,055</b>	<b>787,164</b>	<b>18,022</b>	<b>805,186</b>
<b>TRUST FUNDS:</b>						
Cemetery Endowment Fund	118,872	1,900	-	120,772	-	120,772
Cemetery Capital Improvement Fund	52,984	150	-	53,134	-	53,134
Bowren Interest Fund	3,748	71	-	3,819	-	3,819
Keys Estate Fund	1,239	24	39	1,224	-	1,224
<b>Total Trust Funds</b>	<b>176,843</b>	<b>2,145</b>	<b>39</b>	<b>178,949</b>	<b>-</b>	<b>178,949</b>
<b>BUSINESS FUNDS:</b>						
Water Fund	1,379,311	627,730	641,143	1,365,898	9,237	1,375,135
Water Surplus Fund	2,443,725	251,592	245,278	2,450,039	-	2,450,039
Light Fund	1,013,090	6,062,151	5,553,112	1,522,129	89,235	1,611,364
Light Principal and Interest Fund	640,264	477,167	449,750	667,681	-	667,681
Light Surplus Fund	1,428,108	132,314	260,320	1,300,102	260,320	1,560,422
Disposal System Fund	508,846	695,192	763,297	440,741	40,206	480,947
Disposal System Debt Service Fund	356,700	325,571	288,894	393,377	-	393,377
Disposal Replacement Fund	1,114,085	71,529	84,328	1,101,286	-	1,101,286
<b>Total Business Funds</b>	<b>8,884,129</b>	<b>8,643,246</b>	<b>8,286,122</b>	<b>9,241,253</b>	<b>398,998</b>	<b>9,640,251</b>

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



## CITY OF KINGMAN, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHRegulatory Basis

For the Year Ended December 31, 2019

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Total Reporting Entity (Excluding Agency Funds)	\$ 12,096,699	\$ 15,001,738	\$ 14,445,884	\$ 12,652,553	\$ 518,681	\$ 13,171,234
COMPOSITION OF CASH:						
Petty Cash						\$ 100
Checking Accounts - Kanza Bank						1,666,375
Checking Accounts - Muncipal - Kanza Bank						9,204
CDARS						<u>11,577,300</u>
Total Cash						13,252,979
Less Agency Funds per Schedule 3						<u>(81,745)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 13,171,234</u>

**CITY OF KINGMAN, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

The City of Kingman is a municipal corporation governed by an elected commission. The regulatory financial statement presents the City of Kingman (the municipality) and does not include any related municipal entities.

**(b) *Regulatory Basis Fund Types***

**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 receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

**(c) *Basis of Accounting***

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

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

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(d) Budgetary Information***

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

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

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 was one budget amendment for the year 2019.

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

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

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

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

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

No statute violation noted in 2019.

## **3. DEPOSITS AND INVESTMENTS**

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

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

### 3. DEPOSITS AND INVESTMENTS (CONT.)

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$13,252,879 and the bank balance was \$13,535,051. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$255,260 was covered by federal depository insurance, \$11,577,300 was covered by federal depository insurance in the Certificate of Deposit Account Registry Service (CDARS), and the remaining \$1,702,491 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

#### **Restricted Deposits**

Certain deposits of the City's business funds are restricted as to their use. The carrying amount of the restricted assets at December 31, 2019 was \$1,061,058.

### 4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2012 - Refunding	2.375%	02-08-12	\$ 3,480,000	09-01-24	\$ 1,570,000	\$ -	\$ 320,000	\$ 1,250,000	\$ 32,750
	2.30% to								
Series 2014	4.00%	08-21-14	575,000	09-01-35	515,000	-	25,000	490,000	17,675
	2.00% to								
Series 2015 - Refunding	3.00%	06-30-15	3,245,000	09-01-23	2,325,000	-	380,000	1,945,000	69,750
	2.50% to								
Series 2019	3.00%	04-09-19	1,255,000	09-01-33	-	1,255,000	-	1,255,000	-
Total General Obligation Bonds					4,410,000	1,255,000	725,000	4,940,000	120,175
General Obligation Temporary Notes:									
Series 2018	2.75%	04-27-18	1,105,000	05-01-19	1,105,000	-	1,105,000	-	29,037
Capital Leases:									
Airport Building	4.09%	02-26-10	75,000	04-20-20	11,147	-	8,871	2,276	291
Airport Hangars	5.13%	09-26-02	140,000	09-26-22	40,378	-	9,337	31,041	1,963
Rescue Truck	4.00%	03-27-16	91,265	03-27-20	38,698	-	18,966	19,732	1,569
John Deere Motor Grader	3.40%	01-28-16	169,500	01-28-21	74,136	-	34,931	39,205	1,980
Fire Trucks	2.50%	12-29-16	140,811	12-29-22	96,186	-	23,158	73,028	2,261
2017 Ambulance	2.25%	12-29-16	136,445	12-29-21	83,700	-	29,576	54,124	1,709
Total Capital Leases					344,245	-	124,839	219,406	9,773
Total Contractual Indebtedness					\$ 5,859,245	\$ 1,255,000	\$ 1,954,839	\$ 5,159,406	\$ 158,985

#### 4. LONG-TERM DEBT (CONT.)

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

	Year						2025 to 2029	2030 to 2035	Total
	2020	2021	2022	2023	2024				
Principal:									
General Obligation Bonds:									
Series 2012 - Refunding	\$ 300,000	\$ 315,000	\$ 300,000	\$ 225,000	\$ 110,000	\$ -	\$ -	\$ 1,250,000	
Series 2014	25,000	25,000	25,000	25,000	25,000	145,000	220,000	490,000	
Series 2015 - Refunding	390,000	400,000	415,000	740,000	-	-	-	1,945,000	
Series 2019	40,000	80,000	80,000	80,000	80,000	465,000	430,000	1,255,000	
Total General Obligations Bonds	755,000	820,000	820,000	1,070,000	215,000	610,000	650,000	4,940,000	
Capital Leases:									
Airport Building	2,276	-	-	-	-	-	-	2,276	
Airport Hangars	9,825	10,338	10,878	-	-	-	-	31,041	
Rescue Truck	19,732	-	-	-	-	-	-	19,732	
John Deere Motor Grader	36,138	3,067	-	-	-	-	-	39,205	
Fire Trucks	23,741	24,338	24,949	-	-	-	-	73,028	
2017 Ambulance	27,895	26,229	-	-	-	-	-	54,124	
Total Capital Leases	119,607	63,972	35,827	-	-	-	-	219,406	
Total Principal	874,607	883,972	855,827	1,070,000	215,000	610,000	650,000	5,159,406	
Interest:									
General Obligation Bonds:									
Series 2012 - Refunding	26,350	20,350	14,050	7,675	2,613	-	-	71,038	
Series 2014	16,925	16,206	15,631	15,006	14,225	58,019	31,206	167,218	
Series 2015 - Refunding	58,350	46,650	34,650	22,200	-	-	-	161,850	
Series 2019	49,939	34,613	32,213	29,813	27,413	98,513	29,575	302,079	
Total General Obligations Bonds	151,564	117,819	96,544	74,694	44,251	156,532	60,781	702,185	
Capital Leases:									
Airport Building	15	-	-	-	-	-	-	15	
Airport Hangars	1,475	962	422	-	-	-	-	2,859	
Rescue Truck	802	-	-	-	-	-	-	802	
John Deere Motor Grader	773	9	-	-	-	-	-	782	
Fire Trucks	1,678	1,081	469	-	-	-	-	3,228	
2017 Ambulance	983	244	-	-	-	-	-	1,227	
Total Capital Leases	5,726	2,296	891	-	-	-	-	8,913	
Total Interest	157,290	120,115	97,435	74,694	44,251	156,532	60,781	711,098	
Total Principal and Interest	\$ 1,031,897	\$ 1,004,087	\$ 953,262	\$ 1,144,694	\$ 259,251	\$ 766,532	\$ 710,781	\$ 5,870,504	

#### 4. LONG-TERM DEBT (CONT.)

##### (a) *Electric System Covenants*

During the year ended December 31, 2004, the City issued Electric Utility System Revenue Bonds in the amount of \$4,910,000. The bonds were issued for the purpose of providing funds to pay for the costs of reconstructing, altering, repairing, improving, extending or enlarging the electric utility system of the City. During the year ended December 31, 2006, the City issued General Obligation Electric Utility System Refunding Bonds, Series 2006-A in the amount of \$5,270,000 to refinance the bonds issued in 2004. During the year ended December 31, 2015, the City issued General Obligation Electric Utility System Refunding Bonds, Series 2015 in the amount of \$3,245,000 to refinance the bonds issued in 2006.

In connection with the 2015 bond issue the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of Resolution No. 2015-5, the City is required to meet certain requirements for debt service coverage ratios, rate covenants, tax covenants, bond reserve accounts, system reserve accounts and bond and interest payment accounts. The City is in compliance with these requirements as detailed below.

For the year ended December 31, 2019 the Electric System had a debt service coverage ratio, as computed under the bond resolution, of 3.38. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.00.

The following schedule presents the computation of the debt service coverage ratio in accordance with the resolution.

<u>Light Fund</u>		
Total revenues per report		\$ 6,162,151
Total expenditures per report	\$ 5,553,112	
Less administrative expenditures per report	<u>(908,288)</u>	<u>4,644,824</u>
Net revenues		<u>\$ 1,517,327</u>
Debt service requirements for 2019 bond issue		<u>\$ 448,350</u>
Debt service coverage ratio		<u>3.38</u>

Under the terms of Resolution No. 2015-5, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2019. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Light Surplus Fund at December 31, 2019, was \$1,300,102.

The City shall levy the necessary taxes to pay the principal and interest maturing on the bonds if the revenue of the system is insufficient to make the payments as they are due. The City cannot mortgage or sell system assets unless certain restrictions are met and approved. The City will carry and maintain a reasonable amount of risk insurance as would be carried by a private company and maintain general liability insurance in an amount not less than the maximum liability of a governmental entity. The Electric System is insured with Employers Mutual through Kingman Insurance of Kingman, Kansas.

Electric Utility customers number 1,945 at January 1, 2019 and 1,948 at December 31, 2019.

## 5. CONCENTRATIONS

A substantial portion of the City's electric sales are to one customer. During 2019, sales to that customer were \$2,118,180, or 37%.

## 6. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$162,962 for the year ended December 31, 2019.

**Net Pension Liability.** At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,353,607. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### **(a) Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### **(b) *Death and Disability Other Post Employment Benefits***

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

### **(c) *Other Employment Benefits***

**Vacation** – Vacation shall be earned from the most recent date of employment. A full-time employee must accrue 156 hours of service a month to qualify for vacation time for such month of service. Each full-time employee with less than nine years of service shall accrue one working day of vacation for each full month of service. Employees with nine or more years of service shall accrue one and one-quarter working days of vacation for each month of service. Vacations are considered vested on each anniversary date of employment. Vacations shall not be taken during the first 12-months of service with the City. Vacations must be taken within a 12-month period immediately following vesting. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay.

**Sick leave** – Full-time employees who regularly work not less than 30 hours per week shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents or other physical incapacity, occurring either on or off the job. Full-time employees shall earn eight hours a month of sick leave for each full month of service. An employee may accumulate a maximum of 704 hours of sick leave. Employees are allowed to sell 48 or less hours at the end of each year depending on the number of sick hours used throughout the year. An employee shall not be paid for any unused sick leave upon termination of his or her employment with the City.

### **(d) *Deferred Compensation Plan***

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

## **8. CLAIMS AND JUDGMENTS**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts, theft of, damage to, and destruction of assets, errors and omissions, employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

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

## **9. RELATED PARTY**

The City Manager is a law partner with the City Attorney and a law partner in the firm the City has retained for legal consultation.

A Commission member owns a construction business in which the City paid \$126,891 in 2019 for a construction project.



## 10. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Regulatory Authority	Amount
Airport Operations Fund	Airport Bond and Interest Fund	K.S.A.12-1,118	\$ 48,000
Airport Operations Fund	Airport Improvement Fund	K.S.A.12-1,118	25,000
Water Fund	General Fund	K.S.A.12-825d	100,000
Water Fund	Water Surplus Fund	K.S.A.12-825d	200,000
Light Fund	Light Principal and Interest Fund	K.S.A.12-825d	460,000
Light Fund	Light Surplus Fund	K.S.A.12-825d	100,000
Disposal System Fund	Disposal Replacement Fund	K.S.A.12-825d	48,000
Disposal System Fund	Disposal System Debt Service Fund	K.S.A.12-825d	300,000
General Fund	Police Reserve Fund	K.S.A.12-1,117	15,224
General Fund	Ambulance Reserve Fund	K.S.A.12-110d	40,433
			<u>\$ 1,336,657</u>

## 11. OTHER RELATIONSHIPS

The City of Kingman along with the Kingman Board of Education entered into an agreement Resolution on May 11, 1951, initiating the establishment of a joint City-School District Recreation Commission. The purpose of the Commission is to organize and coordinate recreational activities to meet the needs of the community.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members to the Commission, Kingman Board of Education appoints two members and the fifth member is appointed collectively by the other four members of the Commission. Funding is provided by the Kingman Board of Education levying funds for the recreation program.

## 12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
Mueller building project	\$ 426,586	\$ 407,534
Wheatridge improvement projects	1,339,824	1,182,456
FAA Grant-airport master plan	219,700	149,636
PAPI replacement for Clyde Cessna Field	201,626	964
Repair pavement & remark runway	55,000	12,996
EMS station	276,544	276,544

## 13. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other Cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for its participating members.

### **13. RISK MANAGEMENT (CONT.)**

The City pays an annual premium to KMIT for its worker's compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

During 2019, the City has partially self-funded insurance for eligible health care costs of participating employees. The City is liable for claims up to \$30,000 per employee annually, and aggregate claims up to \$710,368.

### **14. SUBSEQUENT EVENTS**

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the City as of the date of this report, management believes that a material impact on the City's financial position and results of future operations is reasonably possible.

On February 13, 2020, the City adopted Resolution No. 2020-3, General Obligation Temporary Notes, Series 2020-1, in the amount of \$725,000 to rebuild engines and make related improvement at the City's electric utility system power plant. The notes mature February 1, 2022 and have an annual interest rate of 2.54%.

General Obligation Temporary Notes, Series 2020-2, were approved by the City on May 28, 2020 in the amount of \$500,000 to purchase trucks for the City's electric utility system. The notes mature May 1, 2024 and have an annual interest rate of 1.50%.

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

**CITY OF KINGMAN, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

## CITY OF KINGMAN, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**(Budgeted Funds Only)**

**For the Year Ended December 31, 2019**

	<b><u>Certified Budget</u></b>	<b><u>Adjustment for Qualifying Budget Credits</u></b>	<b><u>Total Budget for Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance - Over (Under)</u></b>
GENERAL FUND:					
General Fund	\$ 2,589,783	\$ -	\$ 2,589,783	\$ 2,410,367	\$ (179,416)
SPECIAL PURPOSE FUNDS:					
Airport Operations Fund	190,900	-	190,900	175,561	(15,339)
Convention and Tourism Fund	20,000	-	20,000	18,200	(1,800)
Employee Benefit Fund	287,569	-	287,569	246,937	(40,632)
Flood Control Fund	40,000	-	40,000	34,545	(5,455)
Library Fund	120,000	-	120,000	120,000	-
Special Highway Fund	173,000	-	173,000	141,402	(31,598)
Special Park Fund	65,000	-	65,000	33,668	(31,332)
Economic Development Fund	124,500	-	124,500	88,161	(36,339)
BOND AND INTEREST FUND:					
Bond and Interest Fund	60,000	-	60,000	57,975	(2,025)
CAPITAL PROJECT FUND:					
TIF Fund	332,000	-	332,000	26,117	(305,883)
BUSINESS FUNDS:					
Water Fund	747,142	-	747,142	641,143	(105,999)
Light Fund	5,743,490	-	5,743,490	5,553,112	(190,378)
Disposal System Fund	809,707	-	809,707	763,297	(46,410)

## CITY OF KINGMAN, KANSAS

### GENERAL FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Taxes -				
Ad valorem property tax	\$ 562,200	\$ 741,062	\$ 800,202	\$ (59,140)
Delinquent tax	12,425	14,574	14,500	74
Motor vehicle tax	65,495	103,390	103,000	390
Recreational vehicle tax	680	1,264	1,200	64
16/20M vehicle tax	595	590	550	40
Commercial vehicle tax	3,407	4,417	4,400	17
Local alcoholic liquor tax	4,604	4,747	3,200	1,547
Local sales tax	389,838	414,707	385,000	29,707
Excise tax	13	23	-	23
Special assessments	699	2,296	2,200	96
TIF	38,899	35,022	35,000	22
Neighborhood revitalization rebate	(31,663)	(40,842)	(40,800)	(42)
Total Taxes	<u>1,047,192</u>	<u>1,281,250</u>	<u>1,308,452</u>	<u>(27,202)</u>
Intergovernmental Revenues -				
Ambulance county share	185,535	210,000	210,000	-
Transportation grants	49,698	56,381	53,000	3,381
Highway connecting links	34,260	45,711	34,236	11,475
Rural fire contracts	48,800	58,800	58,800	-
Total Intergovernmental Revenues	<u>318,293</u>	<u>370,892</u>	<u>356,036</u>	<u>14,856</u>
Licenses and Permits -				
Utility franchise fees	288,701	284,963	277,500	7,463
Dog tags, impounds, adoption fees	580	950	700	250
Miscellaneous licenses and permits	4,573	6,336	7,200	(864)
Total Licenses and Permits	<u>293,854</u>	<u>292,249</u>	<u>285,400</u>	<u>6,849</u>
Charges for Services -				
Police	600	6,255	1,000	5,255
Cemetery	9,767	11,881	11,720	161
Ambulance	305,346	350,944	270,000	80,944
Transportation	15,725	11,514	9,500	2,014
Total Charges for Services	<u>331,438</u>	<u>380,594</u>	<u>292,220</u>	<u>88,374</u>
Fines, Forfeitures and Penalties -				
Fines	77,948	59,072	60,000	(928)
Use of Money and Property -				
Interest income	39,933	51,609	50,000	1,609

## CITY OF KINGMAN, KANSAS

### GENERAL FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance - Over (Under)
		2018 Actual	Actual      Budget	
Receipts (cont.)				
Other -				
Miscellaneous	\$ 43,985	\$ 61,375	\$ 2,100	\$ 59,275
Transfer from Water Utility Fund	75,000	100,000	100,000	-
Total Other	118,985	161,375	102,100	59,275
Total Receipts	2,227,643	2,597,041	\$ 2,454,208	\$ 142,833
Expenditures				
Administrative -				
Personal services	142,527	144,537	\$ 125,000	\$ 19,537
Contractual services	183,813	237,433	258,500	(21,067)
Commodities	17,964	18,408	24,000	(5,592)
Capital outlay	40	-	7,000	(7,000)
Total Administrative	344,344	400,378	414,500	(14,122)
Police -				
Personal services	521,324	570,357	597,000	(26,643)
Contractual services	135,434	75,393	75,900	(507)
Commodities	37,894	42,506	45,300	(2,794)
Capital outlay	12,000	5,000	5,000	-
Transfer to Police Reserve Fund	-	15,224	15,224	-
Total Police	706,652	708,480	738,424	(29,944)
Fire -				
Personal services	20,368	19,446	26,000	(6,554)
Contractual services	4,131	46,764	53,300	(6,536)
Commodities	12,864	35,136	27,550	7,586
Capital outlay	-	-	15,000	(15,000)
Lease purchase - fire trucks	25,419	25,419	25,419	-
Total Fire	62,782	126,765	147,269	(20,504)
Streets -				
Personal services	69,033	72,554	71,000	1,554
Contractual services	72,845	68,399	92,300	(23,901)
Commodities	50,344	58,183	90,400	(32,217)
Lease purchase - JD motor grader	36,911	36,911	37,000	(89)
Total Streets	229,133	236,047	290,700	(54,653)

**CITY OF KINGMAN, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance -</b>
	<b>Actual</b>			<b>Over</b>
				<b>(Under)</b>
Expenditures (cont.)				
Parks -				
Personal services	\$ 42,879	\$ 42,464	\$ 44,000	\$ (1,536)
Contractual services	22,461	9,659	15,000	(5,341)
Commodities	19,663	6,727	15,250	(8,523)
Capital outlay	-	-	3,000	(3,000)
Pool and recreation	27,161	38,312	42,500	(4,188)
Total Parks	112,164	97,162	119,750	(22,588)
Cemeteries -				
Personal services	37,712	39,171	40,170	(999)
Contractual services	2,992	2,804	5,700	(2,896)
Capital outlay	9,421	9,633	10,850	(1,217)
Total Cemeteries	50,125	51,608	56,720	(5,112)
Street Lighting -				
Contractual services	42,691	40,569	47,000	(6,431)
City Water -				
Contractual services	3,546	2,674	11,000	(8,326)
Sanitation and Environment				
Contractual services	1,945	2,179	4,200	(2,021)
Ambulance -				
Personal services	339,766	397,116	435,070	(37,954)
Contractual services	78,312	91,205	81,000	10,205
Commodities	46,542	56,584	47,300	9,284
Capital outlay	33,998	-	-	-
Transfer to Ambulance Reserve Fund	-	40,433	40,435	(2)
Lease purchase - ambulance, rescue trucks	49,413	51,820	49,415	2,405
Total Ambulance	548,031	637,158	653,220	(16,062)
Transportation -				
Personal services	81,867	90,861	89,500	1,361
Contractual services	4,278	5,757	7,500	(1,743)
Commodities	16,873	10,229	10,000	229
Total Transportation	103,018	106,847	107,000	(153)
Progress Kingman expenses	-	500	-	500
Total Expenditures	2,204,431	2,410,367	\$ 2,589,783	\$ (179,416)
Receipts Over (Under) Expenditures	23,212	186,674		
Unencumbered Cash, Beginning	335,791	359,003		
Unencumbered Cash, Ending	\$ 359,003	\$ 545,677		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDAIRPORT OPERATIONS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Ad valorem property tax	\$ 40,959	\$ 78,947	\$ 85,151	\$ (6,204)
Delinquent tax	1,551	1,723	-	1,723
Motor vehicle tax	11,473	7,387	5,867	1,520
Recreational vehicle tax	119	90	62	28
16/20M vehicle tax	216	218	92	126
Commercial vehicle tax	597	316	304	12
Excise tax	2	2	-	2
TIF	2,906	3,751	-	3,751
Neighborhood revitalization rebate	(2,262)	(4,346)	(931)	(3,415)
Use of property	43,406	44,511	40,000	4,511
Pilot exams	125	-	-	-
Fuel sales	32,438	29,771	41,000	(11,229)
Interest income	363	724	-	724
Reimbursements	-	13,179	-	13,179
Miscellaneous	29,501	3,370	-	3,370
Total Receipts	<u>161,394</u>	<u>179,643</u>	<u>\$ 171,545</u>	<u>\$ 8,098</u>
Expenditures				
Personal services	21,180	15,140	\$ 22,600	\$ (7,460)
Contractual services	69,233	48,335	43,000	5,335
Commodities	34,862	27,786	41,000	(13,214)
Capital outlay	1,236	-	-	-
Lease purchase - airport hangars	11,300	11,300	11,300	-
Transfer to Airport Improvement Fund	15,000	25,000	25,000	-
Transfer to Airport Bond and Interest Fund	50,000	48,000	48,000	-
Total Expenditures	<u>202,811</u>	<u>175,561</u>	<u>\$ 190,900</u>	<u>\$ (15,339)</u>
Receipts Over (Under) Expenditures	(41,417)	4,082		
Unencumbered Cash, Beginning	<u>88,578</u>	<u>47,161</u>		
Unencumbered Cash, Ending	<u>\$ 47,161</u>	<u>\$ 51,243</u>		



## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDAIRPORT BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 1,305	\$ 1,883
Transfer from Airport Operations Fund	50,000	48,000
Total Receipts	<u>51,305</u>	<u>49,883</u>
Expenditures		
Principal	45,000	45,000
Interest	4,456	3,556
Total Expenditures	<u>49,456</u>	<u>48,556</u>
Receipts Over (Under) Expenditures	1,849	1,327
Unencumbered Cash, Beginning	<u>73,660</u>	<u>75,509</u>
Unencumbered Cash, Ending	<u>\$ 75,509</u>	<u>\$ 76,836</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDCITY SAFETY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Miscellaneous	\$ 2,300	\$ 2,000
Expenditures		
Safety awards and t-shirts	<u>2,594</u>	<u>2,010</u>
Receipts Over (Under) Expenditures	(294)	(10)
Unencumbered Cash, Beginning	<u>585</u>	<u>291</u>
Unencumbered Cash, Ending	<u>\$ 291</u>	<u>\$ 281</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDCONVENTION AND TOURISM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Hotel tax	\$ 17,511	\$ 15,843	\$ 19,000	\$ (3,157)
Reimbursements	897	-	-	-
Total Receipts	<u>18,408</u>	<u>15,843</u>	<u>\$ 19,000</u>	<u>\$ (3,157)</u>
Expenditures				
Commodities	-	4,000	\$ -	\$ 4,000
Capital outlay	<u>21,200</u>	<u>14,200</u>	<u>20,000</u>	<u>(5,800)</u>
Total Expenditures	<u>21,200</u>	<u>18,200</u>	<u>\$ 20,000</u>	<u>\$ (1,800)</u>
Receipts Over (Under) Expenditures	(2,792)	(2,357)		
Unencumbered Cash, Beginning	<u>5,550</u>	<u>2,758</u>		
Unencumbered Cash, Ending	<u>\$ 2,758</u>	<u>\$ 401</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		<u>Variance -</u>
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 278,085	\$ 133,069	\$ 141,938	\$ (8,869)
Delinquent tax	6,909	4,774	4,774	-
Motor vehicle tax	63,057	50,159	50,158	1
Recreational vehicle tax	654	613	613	-
16/20M vehicle tax	943	945	944	1
Commercial vehicle tax	3,281	2,143	2,142	1
Excise tax	13	11	-	11
TIF	19,346	6,547	6,547	-
Neighborhood revitalization rebate	(15,361)	(7,245)	(6,252)	(993)
Interest income	398	2,075	1,975	100
Miscellaneous	6,363	-	-	-
Total Receipts	<u>363,688</u>	<u>193,091</u>	<u>\$ 202,839</u>	<u>\$ (9,748)</u>
Expenditures				
Social security	52,330	40,499	\$ 40,000	\$ 499
Workers' compensation	17,667	17,862	29,000	(11,138)
KPERS	59,721	47,388	49,000	(1,612)
Unemployment insurance	1,756	1,854	2,000	(146)
Health insurance	172,025	121,215	149,450	(28,235)
Flex One plan	1,100	1,200	1,200	-
Library benefits	17,000	16,919	16,919	-
Total Expenditures	<u>321,599</u>	<u>246,937</u>	<u>\$ 287,569</u>	<u>\$ (40,632)</u>
Receipts Over (Under) Expenditures	42,089	(53,846)		
Unencumbered Cash, Beginning	<u>51,432</u>	<u>93,521</u>		
Unencumbered Cash, Ending	<u>\$ 93,521</u>	<u>\$ 39,675</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDEMS TRAINING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Training fees and miscellaneous	\$ 11,023	\$ 7,084
Donations	<u>-</u>	<u>23,202</u>
Total Receipts	<u>11,023</u>	<u>30,286</u>
Expenditures		
Commodities	7,160	32,651
Capital outlay	<u>-</u>	<u>2,902</u>
Total Expenditures	<u>7,160</u>	<u>35,553</u>
Receipts Over (Under) Expenditures	3,863	(5,267)
Unencumbered Cash, Beginning	<u>13,370</u>	<u>17,233</u>
Unencumbered Cash, Ending	<u>\$ 17,233</u>	<u>\$ 11,966</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDFLOOD CONTROL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Ad valorem property tax	\$ 175	\$ 48	\$ -	\$ 48
Delinquent tax	156	42	-	42
Motor vehicle tax	1,329	-	-	-
Recreational vehicle tax	14	-	-	-
16/20M vehicle tax	39	48	-	48
Commercial vehicle tax	69	-	-	-
Watercraft tax	-	13	-	13
TIF	29	10	-	10
FEMA reimbursement	-	138,930	-	138,930
Interest income	781	1,558	-	1,558
Total Receipts	<u>2,592</u>	<u>140,649</u>	<u>\$ -</u>	<u>\$ 140,649</u>
Expenditures				
Personal services	145	152	\$ 10,000	\$ (9,848)
Commodities	2,267	6,024	10,000	(3,976)
Contractual services	-	28,369	10,000	18,369
Capital outlay	-	-	10,000	(10,000)
Total Expenditures	<u>2,412</u>	<u>34,545</u>	<u>\$ 40,000</u>	<u>\$ (5,455)</u>
Receipts Over (Under) Expenditures	180	106,104		
Unencumbered Cash, Beginning	<u>115,672</u>	<u>115,852</u>		
Unencumbered Cash, Ending	<u>\$ 115,852</u>	<u>\$ 221,956</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDHEALTH AND LIFE MANAGEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 11,178	\$ 18,550
Reimbursements	<u>603,117</u>	<u>765,973</u>
Total Receipts	<u>614,295</u>	<u>784,523</u>
Expenditures		
Health and dental insurance premiums	221,933	236,964
Life insurance premiums	3,248	3,564
Health insurance claims	<u>436,751</u>	<u>523,115</u>
Total Expenditures	<u>661,932</u>	<u>763,643</u>
Receipts Over (Under) Expenditures	(47,637)	20,880
Unencumbered Cash, Beginning	<u>1,121,290</u>	<u>1,073,653</u>
Unencumbered Cash, Ending	<u>\$ 1,073,653</u>	<u>\$ 1,094,533</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDKAMI FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Miscellaneous	\$ 940	\$ 407
Expenditures		
Miscellaneous	<u>940</u>	<u>407</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDLAW ENFORCEMENT TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
VIN fees	\$ 7,220	\$ 9,245
Interest income	90	270
Total Receipts	<u>7,310</u>	<u>9,515</u>
Expenditures		
Commodities	<u>7,079</u>	<u>3,593</u>
Receipts Over (Under) Expenditures	231	5,922
Unencumbered Cash, Beginning	<u>11,005</u>	<u>11,236</u>
Unencumbered Cash, Ending	<u>\$ 11,236</u>	<u>\$ 17,158</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDFORFEITED PROPERTY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Forfeiture	\$ 65,628	\$ -
Interest income	444	14
	<u>66,072</u>	<u>14</u>
Total Receipts		
Expenditures		
Commodities	-	817
Forfeiture expense	62,231	650
	<u>62,231</u>	<u>1,467</u>
Total Expenditures		
Receipts Over (Under) Expenditures	3,841	(1,453)
Unencumbered Cash, Beginning	<u>-</u>	<u>3,841</u>
Unencumbered Cash, Ending	<u>\$ 3,841</u>	<u>\$ 2,388</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 94,069	\$ 94,006	\$ 101,228	\$ (7,222)
Delinquent tax	2,600	2,202	-	2,202
Motor vehicle tax	15,930	17,189	13,655	3,534
Recreational vehicle tax	165	210	148	62
16/20M vehicle tax	227	227	213	14
Commercial vehicle tax	829	734	707	27
Excise tax	3	4	-	4
TIF	6,560	4,485	-	4,485
Neighborhood revitalization rebate	(5,264)	(5,167)	(2,143)	(3,024)
Total Receipts	115,119	113,890	\$ 113,808	\$ 82
Expenditures				
Appropriation to Library	117,201	119,989	\$ 120,000	\$ (11)
Commodities	-	11	-	11
Total Expenditures	117,201	120,000	\$ 120,000	\$ -
Receipts Over (Under) Expenditures	(2,082)	(6,110)		
Unencumbered Cash, Beginning	13,241	11,159		
Unencumbered Cash, Ending	\$ 11,159	\$ 5,049		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
State of Kansas gas tax	\$ 80,628	\$ 79,903	\$ 81,330	\$ (1,427)
Interest income	988	2,348	-	2,348
Total Receipts	81,616	82,251	\$ 81,330	\$ 921
Expenditures				
Personal services	69,693	61,402	\$ 71,000	\$ (9,598)
Contractual services	2	-	-	-
Road, oil, salt, sand	-	-	2,000	(2,000)
Capital outlay	-	80,000	100,000	(20,000)
Total Expenditures	69,695	141,402	\$ 173,000	\$ (31,598)
Receipts Over (Under) Expenditures	11,921	(59,151)		
Unencumbered Cash, Beginning	186,507	198,428		
Unencumbered Cash, Ending	\$ 198,428	\$ 139,277		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARK FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		<u>Variance -</u>
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Local alcoholic liquor tax	\$ 4,604	\$ 4,747	\$ 3,000	\$ 1,747
Donations	-	7,363	-	7,363
Interest income	200	145	-	145
FEMA reimbursement	-	106,293	-	106,293
Reimbursements	1,029	1,060	-	1,060
Total Receipts	5,833	119,608	\$ 3,000	\$ 116,608
Expenditures				
Commodities	-	1,860	\$ -	\$ 1,860
Contractual services	129,328	28,191	-	28,191
Capital outlay	16	3,617	65,000	(61,383)
Total Expenditures	129,344	33,668	\$ 65,000	\$ (31,332)
Receipts Over (Under) Expenditures	(123,511)	85,940		
Unencumbered Cash, Beginning	78,673	(44,838)		
Unencumbered Cash, Ending	\$ (44,838)	\$ 41,102		

Note-Both federal and state grants are exempt from local budgeting requirements. K.S.A. 12-16,108 through 12-16,111. A cash-basis violation also does not occur when the municipality is waiting on a federal or state grant reimbursement. In 2018, flooding occurred that the City received FEMA reimbursement in 2019.

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDECONOMIC DEVELOPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Local sales tax	\$ 85,574	\$ 91,033	\$ 80,000	\$ 11,033
Grant	17,539	-	-	-
Land lease	300	-	-	-
Miscellaneous	-	17,688	-	17,688
Total Receipts	<u>103,413</u>	<u>108,721</u>	<u>\$ 80,000</u>	<u>\$ 28,721</u>
Expenditures				
Contractual services	20	63,427	\$ 30,000	\$ 33,427
Commodities	1,785	572	5,000	(4,428)
Capital outlay	84,993	15,000	80,000	(65,000)
Lease purchase-airport building	9,162	9,162	9,500	(338)
Total Expenditures	<u>95,960</u>	<u>88,161</u>	<u>\$ 124,500</u>	<u>\$ (36,339)</u>
Receipts Over (Under) Expenditures	7,453	20,560		
Unencumbered Cash, Beginning	<u>71,998</u>	<u>79,451</u>		
Unencumbered Cash, Ending	<u>\$ 79,451</u>	<u>\$ 100,011</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDFIRE DEPARTMENT TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Miscellaneous	\$ 1,045	\$ -
Interest	<u>-</u>	<u>75</u>
Total Receipts	<u>1,045</u>	<u>75</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,045	75
Unencumbered Cash, Beginning	<u>5,650</u>	<u>6,695</u>
Unencumbered Cash, Ending	<u>\$ 6,695</u>	<u>\$ 6,770</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL COURT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018 Actual</b>	<b>2019 Actual</b>
Receipts		
Diversion fees	\$ 2,250	\$ 2,150
Court costs	18,708	14,592
Fines	79,053	44,102
Restitution	414	1,398
Attorney fees	5,550	3,134
KBI fees	1,805	619
Law enforcement training fees	8,152	6,353
Reinstatement fees	446	1,398
State administrative fees	338	285
Community Correction fund	875	620
Bonds revoked	500	-
Miscellaneous	3,443	3,156
Total Receipts	121,534	77,807
Expenditures		
Payments to City of Kingman	82,371	60,158
Bonds	61	28,909
Payments to State of Kansas	12,829	10,378
Miscellaneous	610	3,178
Total Expenditures	95,871	102,623
Receipts Over (Under) Expenditures	25,663	(24,816)
Unencumbered Cash, Beginning	8,357	34,020
Unencumbered Cash, Ending	\$ 34,020	\$ 9,204



## CITY OF KINGMAN, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 340	\$ 309	\$ -	\$ 309
Delinquent tax	915	250	-	250
16/20M vehicle tax	220	224	-	224
TIF	149	56	-	56
Neighborhood revitalization rebate	13	-	-	-
Interest income	2,622	2,527	-	2,527
Bond proceeds	-	5,410	-	5,410
Special assessments	9,195	8,846	8,000	846
	<u>13,454</u>	<u>17,622</u>	<u>\$ 8,000</u>	<u>\$ 9,622</u>
Total Receipts				
	<u>13,454</u>	<u>17,622</u>	<u>\$ 8,000</u>	<u>\$ 9,622</u>
Expenditures				
Principal	35,000	40,000	\$ 40,000	\$ -
Interest	18,875	17,975	20,000	(2,025)
	<u>53,875</u>	<u>57,975</u>	<u>\$ 60,000</u>	<u>\$ (2,025)</u>
Total Expenditures				
	<u>53,875</u>	<u>57,975</u>	<u>\$ 60,000</u>	<u>\$ (2,025)</u>
Receipts Over (Under) Expenditures	(40,421)	(40,353)		
Unencumbered Cash, Beginning	<u>162,434</u>	<u>122,013</u>		
Unencumbered Cash, Ending	<u>\$ 122,013</u>	<u>\$ 81,660</u>		

## CITY OF KINGMAN, KANSAS

BOND AND INTEREST FUNDTIF IMPROVEMENT DEBT SERVICE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 112	\$ -
Expenditures		
Transfers to TIF Fund	<u>17,518</u>	<u>-</u>
Receipts Over (Under) Expenditures	(17,406)	-
Unencumbered Cash, Beginning	<u>17,406</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDPOLICE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Transfer from General Fund	\$ -	\$ 15,224
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	15,224
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 15,224</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDAMBULANCE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Transfer from General Fund	\$ -	\$ 40,433
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	40,433
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 40,433</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDSTREET IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Grants	\$ 138,463	\$ 80,000
Interest income	2,081	821
Temporary note or bond proceeds	<u>1,105,000</u>	<u>1,312,685</u>
Total Receipts	<u>1,245,544</u>	<u>1,393,506</u>
Expenditures		
Construction costs	1,059,568	219,885
Temp note pay-off	-	1,134,037
Bond compliance	<u>1,634</u>	<u>-</u>
Total Expenditures	<u>1,061,202</u>	<u>1,353,922</u>
Receipts Over (Under) Expenditures	184,342	39,584
Unencumbered Cash, Beginning	<u>(31,000)</u>	<u>153,342</u>
Unencumbered Cash, Ending	<u>\$ 153,342</u>	<u>\$ 192,926</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDAIRPORT IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Grants	\$ 220,333	\$ 100,282
Interest income	-	420
Miscellaneous	18,742	-
Transfer from Airport Operations Fund	<u>15,000</u>	<u>25,000</u>
Total Receipts	254,075	125,702
Expenditures		
Construction costs	<u>285,613</u>	<u>102,301</u>
Receipts Over (Under) Expenditures	(31,538)	23,401
Unencumbered Cash, Beginning	<u>59,143</u>	<u>27,605</u>
Unencumbered Cash, Ending	<u>\$ 27,605</u>	<u>\$ 51,006</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDTIF FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Tax increment financing allocation	\$ 129,815	\$ 135,249	\$ 80,000	\$ 55,249
Interest income	1,235	5,122	-	5,122
Transfer from TIF Improvement Debt Service Fund	17,518	-	-	-
Total Receipts	148,568	140,371	\$ 80,000	\$ 60,371
Expenditures				
Contractual services	15,584	23,423	\$ 6,000	\$ 17,423
Commodities	108	2,694	1,000	1,694
Capital outlay	-	-	325,000	(325,000)
Total Expenditures	15,692	26,117	\$ 332,000	\$ (305,883)
Receipts Over (Under) Expenditures	132,876	114,254		
Unencumbered Cash, Beginning	205,653	338,529		
Unencumbered Cash, Ending	\$ 338,529	\$ 452,783		

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 4,233	\$ 3,074
Expenditures		
Capital outlay	-	8,219
Building maintenance	-	128,322
Real estate	-	140,003
Total Expenditures	-	276,544
Receipts Over (Under) Expenditures	4,233	(273,470)
Unencumbered Cash, Beginning	<u>304,029</u>	<u>308,262</u>
Unencumbered Cash, Ending	<u>\$ 308,262</u>	<u>\$ 34,792</u>



## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDCDBG GRANT PROJECT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
CDBG grant	\$ 231,628	\$ 16,000
Match money	60,574	99,168
Miscellaneous	<u>165</u>	<u>-</u>
Total Receipts	292,367	115,168
Expenditures		
Project costs	<u>291,364</u>	<u>116,171</u>
Receipts Over (Under) Expenditures	1,003	(1,003)
Unencumbered Cash, Beginning	<u>-</u>	<u>1,003</u>
Unencumbered Cash, Ending	<u>\$ 1,003</u>	<u>\$ -</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDCEMETERY ENDOWMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Permits issues	\$ 1,850	\$ 1,900
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,850	1,900
Unencumbered Cash, Beginning	<u>117,022</u>	<u>118,872</u>
Unencumbered Cash, Ending	<u>\$ 118,872</u>	<u>\$ 120,772</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDCEMETERY CAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Sale of lots	\$ 200	\$ 150
Expenditures		
Street sealing	<u>14,542</u>	<u>-</u>
Receipts Over (Under) Expenditures	(14,342)	150
Unencumbered Cash, Beginning	<u>67,326</u>	<u>52,984</u>
Unencumbered Cash, Ending	<u>\$ 52,984</u>	<u>\$ 53,134</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDBOWREN INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Interest income	\$ 48	\$ 71
Expenditures		
Miscellaneous	<u>20</u>	<u>-</u>
Receipts Over (Under) Expenditures	28	71
Unencumbered Cash, Beginning	<u>3,720</u>	<u>3,748</u>
Unencumbered Cash, Ending	<u>\$ 3,748</u>	<u>\$ 3,819</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDKEYS ESTATE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Interest income	\$ 15	\$ 24
Expenditures		
Miscellaneous	<u>20</u>	<u>39</u>
Receipts Over (Under) Expenditures	(5)	(15)
Unencumbered Cash, Beginning	<u>1,244</u>	<u>1,239</u>
Unencumbered Cash, Ending	<u>\$ 1,239</u>	<u>\$ 1,224</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDWATER FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Charge for services	\$ 591,459	\$ 600,111	\$ 579,650	\$ 20,461
Interest income	12,044	23,159	3,000	20,159
Miscellaneous	6,106	4,460	7,350	(2,890)
Total Receipts	609,609	627,730	\$ 590,000	\$ 37,730
Expenditures				
Production -				
Personal services	279	939	\$ 2,000	\$ (1,061)
Contractual services	59,767	52,917	72,050	(19,133)
Commodities	9,340	5,214	16,600	(11,386)
Total Production	69,386	59,070	90,650	(31,580)
Transmission -				
Personal services	98,192	136,632	139,990	(3,358)
Contractual services	29,781	19,457	17,450	2,007
Commodities	31,304	27,557	55,850	(28,293)
Capital outlay	-	-	50,000	(50,000)
Total Transmission	159,277	183,646	263,290	(79,644)
Administration -				
Personal services	123,189	125,651	128,052	(2,401)
Contractual services	24,219	35,573	12,550	23,023
Commodities	2,251	7,250	5,600	1,650
Capital outlay	40	-	8,000	(8,000)
Franchise fee	26,810	29,953	39,000	(9,047)
Transfer to Water Surplus Fund	50,000	200,000	200,000	-
Transfer to General Fund	75,000	-	-	-
Total Administration	301,509	398,427	393,202	5,225
Total Expenditures	530,172	641,143	\$ 747,142	\$ (105,999)
Receipts Over (Under) Expenditures	79,437	(13,413)		
Unencumbered Cash, Beginning	1,299,874	1,379,311		
Unencumbered Cash, Ending	\$ 1,379,311	\$ 1,365,898		

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDWATER SURPLUS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 33,809	\$ 51,592
Transfer from Water Fund	<u>50,000</u>	<u>200,000</u>
Total Receipts	<u>83,809</u>	<u>251,592</u>
Expenditures		
Capital outlay	-	145,278
Transfer to General Fund	<u>-</u>	<u>100,000</u>
Total Expenditures	<u>-</u>	<u>245,278</u>
Receipts Over (Under) Expenditures	83,809	6,314
Unencumbered Cash, Beginning	<u>2,359,916</u>	<u>2,443,725</u>
Unencumbered Cash, Ending	<u>\$ 2,443,725</u>	<u>\$ 2,450,039</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Charges for services	\$ 5,514,227	\$ 5,651,315	\$ 5,205,100	\$ 446,215
Kansas Power Pool	221,544	284,150	200,000	84,150
Interest income	5,283	16,444	1,500	14,944
Licenses and permits	375	425	1,000	(575)
Reimbursements	-	94,391	-	94,391
Miscellaneous	32,287	15,426	24,400	(8,974)
Total Receipts	<u>5,773,716</u>	<u>6,062,151</u>	<u>\$ 5,432,000</u>	<u>\$ 630,151</u>
Expenditures				
Production -				
Personal services	441,958	464,537	\$ 472,225	\$ (7,688)
Contractual services	3,136,311	3,223,826	3,162,200	61,626
Commodities	307,248	385,903	307,066	78,837
Capital outlay	59,677	-	112,934	(112,934)
Total Production	<u>3,945,194</u>	<u>4,074,266</u>	<u>4,054,425</u>	<u>19,841</u>
Transmission -				
Personal services	246,699	298,767	311,700	(12,933)
Contractual services	96,776	71,312	161,380	(90,068)
Commodities	148,400	200,479	179,175	21,304
Capital outlay	6,000	-	20,000	(20,000)
Total Transmission	<u>497,875</u>	<u>570,558</u>	<u>672,255</u>	<u>(101,697)</u>



**CITY OF KINGMAN, KANSAS****BUSINESS FUND****LIGHT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended December 31, 2019****(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Expenditures (Cont.)				
Administrative -				
Personal services	\$ 138,950	\$ 142,209	\$ 148,860	\$ (6,651)
Contractual services	51,173	58,441	36,200	22,241
Commodities	6,007	8,888	71,750	(62,862)
Capital outlay	40	-	-	-
Franchise fee	142,500	138,750	200,000	(61,250)
Transfer to Light Principal and Interest Fund	451,000	460,000	460,000	-
Transfer to Light Surplus Fund	100,000	100,000	100,000	-
Total Administrative	<u>889,670</u>	<u>908,288</u>	<u>1,016,810</u>	<u>(108,522)</u>
Total Expenditures	<u>5,332,739</u>	<u>5,553,112</u>	<u>\$ 5,743,490</u>	<u>\$ (190,378)</u>
Receipts Over (Under) Expenditures	440,977	509,039		
Unencumbered Cash, Beginning	<u>572,113</u>	<u>1,013,090</u>		
Unencumbered Cash, Ending	<u>\$ 1,013,090</u>	<u>\$ 1,522,129</u>		

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT PRINCIPAL AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 10,603	\$ 17,167
Transfer from Light Fund	<u>451,000</u>	<u>460,000</u>
Total Receipts	<u>461,603</u>	<u>477,167</u>
Expenditures		
Principal	370,000	380,000
Interest	<u>80,850</u>	<u>69,750</u>
Total Expenditures	<u>450,850</u>	<u>449,750</u>
Receipts Over (Under) Expenditures	10,753	27,417
Unencumbered Cash, Beginning	<u>629,511</u>	<u>640,264</u>
Unencumbered Cash, Ending	<u>\$ 640,264</u>	<u>\$ 667,681</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT SURPLUS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 22,816	\$ 32,314
Transfer from Light Fund	<u>100,000</u>	<u>100,000</u>
Total Receipts	<u>122,816</u>	<u>132,314</u>
Expenditures		
Contractual services	<u>265,676</u>	<u>260,320</u>
Receipts Over (Under) Expenditures	(142,860)	(128,006)
Unencumbered Cash, Beginning	<u>1,570,968</u>	<u>1,428,108</u>
Unencumbered Cash, Ending	<u>\$ 1,428,108</u>	<u>\$ 1,300,102</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDDISPOSAL SYSTEM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		<u>Variance -</u>
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Charges for services	\$ 723,623	\$ 690,259	\$ 730,000	\$ (39,741)
Sewer taps	270	-	500	(500)
Interest income	3,244	4,853	1,400	3,453
Miscellaneous	-	80	-	80
Total Receipts	<u>727,137</u>	<u>695,192</u>	<u>\$ 731,900</u>	<u>\$ (36,708)</u>
Expenditures				
Treatment Plant -				
Personal services	63,394	70,973	\$ 67,450	\$ 3,523
Contractual services	129,606	140,202	135,750	4,452
Commodities	18,260	38,793	49,600	(10,807)
Capital outlay	-	2,142	10,000	(7,858)
Total Treatment Plant	<u>211,260</u>	<u>252,110</u>	<u>262,800</u>	<u>(10,690)</u>
Collection System -				
Personal services	41,263	42,931	43,562	(631)
Contractual services	53,434	28,806	51,650	(22,844)
Commodities	6,999	4,482	10,250	(5,768)
Capital outlay	-	1,496	25,000	(23,504)
Total Collection System	<u>101,696</u>	<u>77,715</u>	<u>130,462</u>	<u>(52,747)</u>
Administration -				
Personal services	17,397	18,322	18,645	(323)
Contractual services	20,899	28,669	7,750	20,919
Commodities	961	4,388	4,550	(162)
Capital outlay	40	-	-	-
Franchise fee	36,055	34,093	37,500	(3,407)
Transfer to Disposal System Debt Service Fund	291,543	300,000	300,000	-
Transfer to Disposal Replacement Fund	48,000	48,000	48,000	-
Total Administration	<u>414,895</u>	<u>433,472</u>	<u>416,445</u>	<u>17,027</u>
Total Expenditures	<u>727,851</u>	<u>763,297</u>	<u>\$ 809,707</u>	<u>\$ (46,410)</u>
Receipts Over (Under) Expenditures	(714)	(68,105)		
Unencumbered Cash, Beginning	<u>509,560</u>	<u>508,846</u>		
Unencumbered Cash, Ending	<u>\$ 508,846</u>	<u>\$ 440,741</u>		

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDDISPOSAL SYSTEM DEBT SERVICE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 5,840	\$ 9,325
Miscellaneous	15,138	16,246
Transfer from Disposal System Fund	<u>291,543</u>	<u>300,000</u>
Total Receipts	<u>312,521</u>	<u>325,571</u>
Expenditures		
Principal	255,000	260,000
Interest	<u>33,994</u>	<u>28,894</u>
Total Expenditures	<u>288,994</u>	<u>288,894</u>
Receipts Over (Under) Expenditures	23,527	36,677
Unencumbered Cash, Beginning	<u>333,173</u>	<u>356,700</u>
Unencumbered Cash, Ending	<u>\$ 356,700</u>	<u>\$ 393,377</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDDISPOSAL REPLACEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Interest income	\$ 16,864	\$ 23,529
Transfer from Disposal System Fund	<u>48,000</u>	<u>48,000</u>
Total Receipts	<u>64,864</u>	<u>71,529</u>
Expenditures		
Capital outlay	<u>52,657</u>	<u>84,328</u>
Receipts Over (Under) Expenditures	12,207	(12,799)
Unencumbered Cash, Beginning	<u>1,101,878</u>	<u>1,114,085</u>
Unencumbered Cash, Ending	<u>\$ 1,114,085</u>	<u>\$ 1,101,286</u>

## CITY OF KINGMAN, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Meter Deposit	\$ 52,656	\$ 23,234	\$ 25,730	\$ 50,160
Sales Tax	19,133	205,191	197,600	26,724
CID Sales Tax	547	2,265	1,578	1,234
Payroll Clearing	8,308	1,961,490	1,965,090	4,708
Cafeteria Plan Reimbursement	(900)	6,655	6,836	(1,081)
Total	<u>\$ 79,744</u>	<u>\$ 2,198,835</u>	<u>\$ 2,196,834</u>	<u>\$ 81,745</u>