

CITY OF GREAT BEND, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2019

CITY OF GREAT BEND, KANSAS
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For the Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Great Bend, Kansas
Great Bend, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Great Bend, Kansas**, 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.

Auditors' 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 *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 auditor's 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, the financial statement is prepared by **City of Great Bend, 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. 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 matters 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 **City of Great Bend, 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 **City of Great Bend, 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 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, and summary 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 basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Great Bend, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 17, 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://admin.ks.gov/offices/chief-financial-officer/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.

Other 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards 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. Such 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2020, on our consideration of **City of Great Bend, Kansas**' 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 **City of Great Bend, Kansas'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 **City of Great Bend, Kansas**' internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 15, 2020

CITY OF GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 4,361,043	3,847	14,380,385	14,191,917	4,553,358	363,564	4,916,922
Special Purpose Funds							
Special Parks and Recreation Fund	58,058	-	48,077	42,317	63,818	-	63,818
Special Alcohol Program Fund	65,932	-	49,871	10,801	105,002	511	105,513
Special Liability Expense Fund	59,270	-	297,731	287,336	69,665	2,034	71,699
Library Fund	103,849	-	617,681	721,530	-	-	-
Convention and Tourism Fund	494,966	-	299,981	256,401	538,546	5,342	543,888
Cemetery Perpetual Fund	159,545	-	75	-	159,620	-	159,620
Perpetual Care North Cemetery Fund	40,150	-	2,550	-	42,700	-	42,700
Special Street Fund	453,550	-	513,051	415,471	551,130	13,861	564,991
Economic Development Fund	1,702,029	-	457,853	334,494	1,825,388	-	1,825,388
Sales Tax Infrastructure Fund	1,886,579	-	848,353	207,514	2,527,418	-	2,527,418
Sales Tax Improvement Fund	811,196	-	942,473	779,381	974,288	-	974,288
Capital Equipment Reserve Fund	3,062,720	-	349,162	230,545	3,181,337	38,724	3,220,061
Capital Improvements Reserve Fund	5,582,513	8,500	1,358,327	1,427,067	5,522,273	60,607	5,582,880
Aquatic Facility Fund	16,036	-	174,316	172,085	18,267	-	18,267
Health Insurance Benefit Fund	240,984	-	-	-	240,984	-	240,984
Law Enforcement Grant Fund	28,735	-	-	-	28,735	-	28,735
KDOT Grant Fund	302,913	485	463,868	502,318	264,948	-	264,948
Convention Center Fund	412,062	-	106,351	387,304	131,109	5,515	136,624
Bond and Interest Fund							
Bond and Interest Fund	568,042	-	376,627	16,906	927,763	-	927,763
Capital Project Funds							
Airport Grant Fund	585,828	-	4,647,572	6,024,162	(790,762)	1,065,996	275,234
Water Improvements Fund	521,858	64,375	32,739	608,317	10,655	-	10,655
8th Street Temporary Note Fund	334,070	36,444	869,788	1,240,302	-	-	-
Business Funds							
Sewer Disposal Fund	1,377,029	500	1,996,913	2,027,586	1,346,856	79,423	1,426,279
Sewage Treatment Plant Fund	730,885	-	-	41,072	689,813	-	689,813
Water Utility Fund	1,348,524	-	1,941,429	1,978,857	1,311,096	46,184	1,357,280
Sewer Line Replacement Fund	604,477	-	-	58,283	546,194	-	546,194
Airport T-Hanger Rental Fund	83,976	-	200,498	194,946	89,528	-	89,528
Self Insured Fund	1,878,391	-	1,395,928	1,234,172	2,040,147	-	2,040,147
Trust Funds							
Jason Trester Cemetery Trust Fund	373,328	-	5,528	5,538	373,318	1,647	374,965
Economic Development Revolving Loan Fund	176,623	-	2,743	82	179,284	41	179,325

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

CITY OF GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds		Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity								
Public Library		\$ 146,978	-	720,944	688,699	179,223	4,546	183,769
Total Primary Government (Excluding Agency Funds)		<u>\$ 28,572,139</u>	<u>114,151</u>	<u>33,100,814</u>	<u>34,085,403</u>	<u>27,701,701</u>	<u>1,687,995</u>	<u>29,389,696</u>
Composition of Cash								
					Checking Accounts		\$	14,094,166
					Petty Cash			1,705
					Certificates of Deposits			15,234,984
					Total Primary Government			29,330,855
					Total Related Municipal Entity			183,769
					Agency Funds per Schedule 3			(124,928)
					Total Primary Government (Excluding Agency Funds)		\$	<u>29,389,696</u>

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

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and elected eight-member council. This financial statement presents the City (the municipality) and its related municipal entity, Great Bend Public Library, shown below. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents. This financial statement does not include the related municipal entities, Great Bend Housing Authority and Great Bend Commission on Aging, shown below.

Great Bend Public Library

The Great Bend Public Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. The Board's members are appointed by the City Council. The City substantially funds the library's operations by levying tax dollars for the library.

Great Bend Housing Authority

The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. The Board's members are appointed by the Mayor and City Council. Audited financial statements can be obtained by contacting the housing authority's office.

Great Bend Commission on Aging

The Great Bend Commission on Aging operates the City's public transportation. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. The Board's members are appointed by the Mayor and City Council. Unaudited financial statements can be obtained by contacting the City office.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2019.

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

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

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 the acquisition or construction of major capital facilities or equipment.

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

d. 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 revenue 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 10 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 this year.

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 schedules 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 revenues 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 City 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, trust funds, and the following special purpose funds: Economic Development Fund, Sales Tax Infrastructure Fund, Capital Improvements Reserve Fund, Health Insurance Benefit Fund, Law Enforcement Grant Fund, Capital Equipment Reserve Fund, Sales Tax Improvement Fund and KDOT Grant Fund.

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

City of Great Bend, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk

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

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

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, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$29,330,855 and the bank balance was \$28,599,888. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$7,467,860 was covered by federal depository insurance and \$21,132,028 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2019, the Great Bend Public Library's carrying amount of deposits was \$183,769 and the bank balance was \$238,372. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$230,596 was covered by federal depository insurance and \$7,776 was covered by national credit union share insurance.

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. The City had no investments at December 31, 2019.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Great Bend, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2019 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvements Reserve Fund	K.S.A. 12-1,118	\$ 916,093
General Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	349,162
General Fund	Economic Development Fund	Resolution 090704-A	377,046
General Fund	Sales Tax Infrastructure Fund	Resolution 012908-A	848,353
General Fund	Sales Tax Improvement Fund	Resolution 012908-A	942,473
Library Fund	Capital Improvements Reserve Fund	Resolution 050215-A	100,000
Sewer Disposal Fund	General Fund	K.S.A. 12-825d	100,000
Sewer Disposal Fund	Water Utility Fund	K.S.A. 12-825d	122,000
Water Utility Fund	General Fund	K.S.A. 12-825d	81,000
Airport T-Hanger Rental Fund	Airport Grant Fund	Grant Contract	173,000
Economic Development Fund	General Fund	Resolution 082012-F	80,000
Capital Improvements Reserve Fund	Aquatic Facility Fund	Resolution 060115-B	75,000
Capital Improvements Reserve Fund	General Fund	K.S.A. 12-1,118	50,000
Capital Equipment Reserve Fund	General Fund	K.S.A. 12-1,117	29,124
Convention Center Fund	Capital Improvements Reserve Fund	K.S.A. 12-1,118	300,000
8 th Street Temporary Note Fund	Bond and Interest Fund	Bond Agreement	7,592

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
Water System Improvements	\$ 6,273,926	6,341,412
8 th Street Improvements	791,098	762,040
Airport Runway Project	7,516,484	5,571,240

NOTE 6 – LITIGATION

City of Great Bend, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 7 – RISK MANAGEMENT

City of Great Bend, Kansas 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 workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other counties in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 161 participating members.

The City pays an annual premium to Kansas Municipal Insurance Trust for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Municipal Insurance Trust management.

The City carries commercial insurance for all other risks of loss, including property and equipment, general liability, cyber liability, automobile, law enforcement liability, professional liability, airport property liability, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Great Bend Public Library carries commercial insurance for risks of loss, including commercial property, inland marine and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

City of Great Bend, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

NOTE 9 – LOAN AGREEMENTS

City of Great Bend, Kansas entered into an economic revolving loan with a local business on August 13, 2012 for \$43,300. The principal and interest shall be repaid in monthly installments over 10 years in the amount of \$460 at 6.5% interest. The economic purpose of this loan was for the purchase of property and buildings within the City of Great Bend. The business was current with its payments as of December 31, 2019.

NOTE 10 – PROMISSORY NOTE

City of Great Bend, Kansas loaned MyTown L.P. \$330,000 on May 28, 2008. The note is secured by a security agreement in all equipment, machinery, accounts receivable, inventory, contract rights, furniture and fixtures or assets subsequently acquired by MyTown L.P. The original note is to be paid at 4% interest per year in monthly interest only installments commencing on June 27, 2008 and for 59 months thereafter until the fifth anniversary of the loan date; thereafter, the principal amount of the note (\$330,000) shall be due and payable in 60 monthly installments in the amount of \$6,077, along with any interest accrued on the unpaid amount of principal. On October 7, 2013, an amendment was approved for an extension of time for the repayment of the loan. Monthly installments commencing on June 1, 2013 and for 129 months thereafter shall be due and payable in the amount of \$2,000 and will increase by \$250 at the start of June each year. The economic purpose of this loan was to assist in bringing businesses to the downtown area. MyTown L.P. was current on payments as of December 31, 2019. Interest received in 2019 was \$8,271. At December 31, 2019, the balance on the note was \$188,713.

City of Great Bend, Kansas paid for the upgrade of the heating and air conditioning for the Great Bend Public Library in the amount of \$762,013 on February 16, 2015. Great Bend Public Library chose to pay this back to the City in payments of \$25,000 per quarter, but instead, the City is reducing the Library's appropriations by \$25,000 per quarter in lieu of actual payments. The balance remaining at December 31, 2019 was \$317,467.

NOTE 11 – DEFERRED COMPENSATION PLAN

Defined Contribution Pension Plan

Plan Description

The City sponsors a defined contribution pension plan administered by ICMA Retirement Corporation, hereafter referred to as the Plan. The Plan covers all full-time employees. Participants are required to contribute 4.5% of annual earnings for the Plan year and the City matches 6.75% for fire and police employees and 5.625% for all other employees. Earnings are defined as participant's base salary or wages. The following is a vesting schedule for the Plan:

Years of Completed Service	Vesting Percent
0	0%
2	25%
3	50%
4	75%
5	100%

For the year ended December 31, 2019, the amount of pension expense was \$350,138.

City of Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). All employees are eligible to participate under the plan. The employee is responsible for

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Great Bend Public Library 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 S 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, 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 Library were \$22,555 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the Library's proportionate share of the collective net pension liability reported by KPERS was \$189,386. 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 Library's proportion of the net pension liability was based on the ratio of the Library'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.

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Great Bend, Kansas** 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.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (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 Library's employer contribution rate is set at 1% for the year ended December 31, 2019.

NOTE 14 – COMPENSATED ABSENCES

Vacation

City of Great Bend, Kansas' policy regarding vacation for non-24 hour shift full-time employees is as follows:

<u>Years Work</u>	<u>Amount Earned</u>
0-4	8 hours/month
5-9	10 hours/month
10-14	11.34 hours/month
15-19	13.34 hours/month
20 and Over	14 hours/month

The City's policy regarding vacation for 24 hour shift full-time employees is as follows:

<u>Years Work</u>	<u>Amount Earned</u>
0-4	12 hours/month
5-9	15 hours/month
10-14	17 hours/month
15-19	20 hours/month
20 and Over	21 hours/month

Part-time employees who work at least 20 hours or more per week or 1,040 hours per year shall earn vacation at the rate of 4 hours each month of employment.

Vacation may not be taken until the employee completes one full year of service. The maximum accrual for vacation shall be no more than 240 hours for non-24 hour shift employees and 360 hours for 24 hour shift employees.

Great Bend Public Library's policy regarding vacation is as follows:

Director - will accrue 22 days the first year and 22 days annually thereafter.

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

Administration and Professional Staff

15 days - 1 year of service

22 days – After the 1st year of service

Supervisory Personnel

10 days - 1 year of service

15 days - 1 to 10 years of service

20 days - 10 years or more of service

Support Staff

5 days - 1 year of service

10 days - 1 to 10 years of service

15 days - 10 years or more of service

Part-time regular employees accrue a proportionate allowance based on the full-time allowance for their position. Part-time hourly employees accrue no vacation. Only upon the approval by the Director may vacation be carried over to the next year.

Bank-Time

The Library's bank-time is an opportunity for non-exempt employees to work more than 40 hours in a regular workweek and be compensated for the extra time as time off at a later date. They are granted bank-time at the rate of time-and-one-half for every hour worked over 40 hours. Part-time employees may participate in bank-time, but they may not earn bank-time at a rate of time and a half until they have worked more than 40 hours in a regular workweek. Employees who resign are encouraged to use all accumulated bank-time before the last day of work.

Sick Leave

The City's policy for sick leave permits a non-24 hour shift full-time employee to earn sick leave at the rate of 8 hours per calendar month up to a maximum of 480 hours. Twenty-four hour shift full-time employees shall earn sick leave at a rate of 12 hours per calendar month up to a maximum of 720 hours. For those employees who have attained and maintained a maximum accumulation of sick leave and are terminated in good standing, the City will pay them 25% of their accumulated sick leave at their current rate of pay.

The Library's policy regarding sick leave is that full-time employees shall earn sick leave at the rate of one day per month, up to a maximum of 100 days, which is forfeited upon termination of the employee. Part-time regular employees are allowed to accrue proportionate sick leave based on number of hours worked in relation to a full-time position.

Included in the accumulated sick leave balance is an amount of the Library system's sick leave pool. The purpose of the sick leave pool is to allow staff members to contribute unused sick leave to a pool and allow participating members, who would otherwise have their pay reduced, draw from the pool to avoid having their pay reduced. The number of sick leave days that can be drawn from the pool by one individual in any one year is limited to 20 percent of the days in the pool or one month, whichever is greater. The number of sick leave days that can be drawn by all individuals is limited to the total days in the pool.

Personal Leave

When an employee reaches and maintains maximum accumulation of sick leave hours, the accrual shall be converted to personal leave. Conversion shall occur at the rate of 2 hours personal leave for each 8 hours of sick leave for non-24 hour shift employees with a maximum accrual of 48 hours and for 24 hour shift employees it shall accrue at the rate of 3 hours of personal leave for each 12 hours of sick leave up

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

to a maximum of 72 hours. The City will pay employees upon approval of the department head and terminating in good standing, 100% of their accumulated personal leave at their current rate of pay.

Injury Leave

Full-time non-24 hour shift employees shall earn injury leave at the rate of 8 hours per calendar month with a maximum accumulation of 480 hours. Full-time 24 hour shift employees shall earn 12 hours per calendar month with a maximum accumulation of 720 hours.

NOTE 15 – SELF-INSURANCE PLANS

Health Care Coverage - During the year ended December 31, 2019, employees of **City of Great Bend, Kansas** were covered by the City's medical self-insurance plan (the "plan"). The City's plan is a paid contract with all unused reserved fund classified as unencumbered at the fiscal year end. The premium contributed is approximately \$1,055 to \$1,343 per month per employee with a family and \$341 to \$434 per month for single coverage depending on the coverage chosen. The City contributes \$1,051 for an employee with a family and \$339 for a single employee, with the employee paying the difference through authorized payroll withholdings. Claims were paid by a third party administrator acting on behalf of the City. The administration contract between the City and the third party administrator is renewable annually and administration fees are included in the contractual provisions. The City was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through Blue Cross Blue Shield. Stop loss coverage was in effect for individual claims exceeding \$60,000 and for aggregate loss, which is based on a factor determined monthly by Blue Cross Blue Shield. The aggregate stop loss coverage for the year ended 2019 was \$764,542.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2019	\$ 24,643	1,172,435	1,044,680	152,398	2,040,147

NOTE 16 – CONDUIT DEBT

From time to time, **City of Great Bend, Kansas** has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

Accordingly, the bonds are not reported as liabilities in the accompanying schedule. As of December 31, 2019, there were two industrial revenue bonds outstanding. The principal amounts payable at December 31, 2019 totaled \$187,982.

NOTE 17 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, management is unable to reasonably determine the effects of this virus on the

CITY OF GREAT BEND, KANSAS

Notes to Financial Statement

December 31, 2019

operations of the City. Management has evaluated subsequent events through June 15, 2020, which is the date the financial statement was available to be issued.

NOTE 18 – LONG-TERM DEBT

City of Great Bend, Kansas has the following types of long-term debt.

General Obligation Bonds

On August 1, 2019, the City issued Series 2019 General Obligation bonds of \$865,000 for the purpose of financing the costs of the street, sanitary sewer and waterline improvements for 8th Street.

On October 20, 2016, the City issued Series 2016 General Obligation Refunding bonds in the amount of \$8,040,000. Of the amount, \$685,000 was issued for the purpose of providing funds for refunding a portion of the Series 2007A General Obligation bonds, \$1,355,000 was issued for the purpose of refunding the KDHE Loan Project C20 1768-01 and \$6,000,000 was issued for the purpose of providing funds for the Water Improvements Project.

On August 20, 2013, the City issued Series 2013 General Obligation bonds of \$2,595,000 for the purpose of refunding \$2,595,000 in Series 2004-A General Obligation Water System Refunding bonds.

General Obligation Temporary Notes

On November 20, 2018, the City Issued \$1,190,000 in Series 2018 General Obligation Temporary Notes for the purpose of financing paving and construction improvements for 8th Street.

CITY OF GREAT BEND, KANSAS
Notes to Financial Statement
December 31, 2019

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 2013A - Water System Refunding Bonds	2.00%	08/20/2013	\$ 2,595,000	2019	\$ 450,000	-	(450,000)	-	9,000
Series 2016A - Water System Refunding Bonds	2.00% - 3.00%	10/20/2016	8,040,000	2037	7,680,000	-	(180,000)	7,500,000	190,950
Series 2019	2.59%	8/1/2019	865,000	2029	-	865,000	-	865,000	-
General Obligation Temporary Notes									
Series 2018	2.47%	11/20/2018	1,190,000	2019	1,190,000	-	(1,190,000)	-	20,477
Total Contractual Indebtedness					\$ 9,320,000	865,000	(1,820,000)	8,365,000	220,427

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

	YEAR								
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2037	Total
Principal									
General Obligation Bonds	\$ 535,000	550,000	560,000	575,000	475,000	2,555,000	1,905,000	1,210,000	8,365,000
Interest									
General Obligation Bonds	209,754	198,611	187,139	175,467	163,495	650,287	347,250	73,350	2,005,353
Total Principal and Interest	\$ 744,754	748,611	747,139	750,467	638,495	3,205,287	2,252,250	1,283,350	10,370,353

CITY OF GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

CITY OF GREAT BEND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 18,271,000	-	18,271,000	14,191,917	(4,079,083)
Special Purpose Funds					
Special Parks and Recreation Fund	108,000	-	108,000	42,317	(65,683)
Special Alcohol Program Fund	95,000	-	95,000	10,801	(84,199)
Special Liability Expense Fund	319,000	-	319,000	287,336	(31,664)
Library Fund	740,000	-	740,000	721,530	(18,470)
Convention and Tourism Fund	292,000	-	292,000	256,401	(35,599)
Cemetery Perpetual Fund	101,000	-	101,000	-	(101,000)
Perpetual Care North Cemetery Fund	21,000	-	21,000	-	(21,000)
Special Street Fund	671,000	-	671,000	415,471	(255,529)
Aquatic Facility Fund	177,000	-	177,000	172,085	(4,915)
Convention Center Fund	497,000	-	497,000	387,304	(109,696)
Bond and Interest Fund					
Bond and Interest Fund	700,000	-	700,000	16,906	(683,094)
Business Funds					
Sewer Disposal Fund	2,081,000	-	2,081,000	2,027,586	(53,414)
Water Utility Fund	2,122,000	-	2,122,000	1,978,857	(143,143)
Airport T-Hanger Rental Fund	253,000	-	253,000	194,946	(58,054)

CITY OF GREAT BEND, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 4,178,988	4,263,990	4,497,573	(233,583)
Delinquent	105,123	204,235	40,000	164,235
Motor Vehicle	651,142	719,849	717,355	2,494
Local Alcohol Liquor	48,872	48,076	46,973	1,103
County Sales	2,280,967	2,322,697	2,200,000	122,697
City Sales	2,760,780	2,827,700	2,820,000	7,700
Federal Aid	57,884	125,347	-	125,347
State Aid	-	11,286	-	11,286
Ambulance Service	611,281	684,906	640,000	44,906
Airport Income	73,188	66,728	72,000	(5,272)
Franchise Fees	1,268,003	1,233,728	1,250,000	(16,272)
Rural Fire Protection	98,633	158,780	128,000	30,780
Licenses, Fees and Permits	68,093	65,555	90,000	(24,445)
Charges for Services	126,708	83,686	46,000	37,686
Donations	242,877	338,025	137,686	200,339
Police Fines and Charges	367,028	401,021	448,000	(46,979)
Reimbursed Expenses	380,502	217,315	217,488	(173)
Sales of Assets	224,585	34,134	11,000	23,134
Raptor Center Sales	28,927	30,386	20,000	10,386
Building Rental	1,065	5,337	1,000	4,337
Expo Partnership	10,000	10,000	10,000	-
Interest Income	147,940	255,104	80,000	175,104
Administrative Fees	-	19,000	-	19,000
CID #3	2,210	2,220	5,000	(2,780)
CID #2	1,856	2,046	-	2,046
Transfers In	286,586	340,124	261,000	79,124
Neighborhood Revitalization Rebate	(108,267)	(90,890)	(100,000)	9,110
Total Receipts	\$ 13,914,971	14,380,385	13,639,075	741,310

CITY OF GREAT BEND, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Administrative Finance	\$ 578,956	749,018	842,000	(92,982)
Public Safety				
Police Department	2,542,643	2,784,934	2,975,000	(190,066)
Fire Department	2,408,875	2,786,495	2,903,000	(116,505)
Flood Control	118,164	118,455	170,000	(51,545)
Municipal Court	211,595	220,186	226,000	(5,814)
Engineering	108,095	154,541	220,000	(65,459)
Street Department	628,877	579,230	745,000	(165,770)
Zoo	580,690	611,026	607,000	4,026
Park Department	929,785	1,018,341	1,076,000	(57,659)
Cemetery	293,081	301,616	319,000	(17,384)
Airport	265,204	277,473	279,000	(1,527)
Other Agencies	348,049	320,533	384,000	(63,467)
Contingencies	228,714	308,484	345,000	(36,516)
Capital Outlay	197,015	186,382	4,615,500	(4,429,118)
Employee Benefits	101,720	107,806	167,000	(59,194)
Commission on Aging	210,775	234,270	237,500	(3,230)
Transfers Out	4,615,955	3,433,127	2,160,000	1,273,127
Total Expenditures	14,368,193	14,191,917	<u>18,271,000</u>	<u>(4,079,083)</u>
Receipts Over (Under) Expenditures	(453,222)	188,468		
Unencumbered Cash - Beginning	4,814,265	4,361,043		
Prior Year Cancelled Encumbrances	-	3,847		
Unencumbered Cash - Ending	\$ <u>4,361,043</u>	<u>4,553,358</u>		

CITY OF GREAT BEND, KANSAS
Special Parks and Recreation 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Liquor	\$ 48,871	48,077	46,973	1,104
Miscellaneous	-	-	27	(27)
Total Receipts	48,871	48,077	47,000	1,077
Expenditures				
Contractual Services	17,220	13,586	46,000	(32,414)
Commodities	41,963	28,731	62,000	(33,269)
Total Expenditures	59,183	42,317	108,000	(65,683)
Receipts Over (Under) Expenditures	(10,312)	5,760		
Unencumbered Cash - Beginning	68,370	58,058		
Unencumbered Cash - Ending	\$ 58,058	63,818		

CITY OF GREAT BEND, KANSAS
Special Alcohol Program 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Local Alcohol Liquor	\$ 48,872	48,076	46,973	1,103
Federal Grant	500	-	-	-
Donations	2,100	1,795	27	1,768
Total Receipts	51,472	49,871	<u>47,000</u>	<u>2,871</u>
Expenditures				
Contractual Services	56,300	10,801	<u>95,000</u>	<u>(84,199)</u>
Receipts Over (Under) Expenditures	(4,828)	39,070		
Unencumbered Cash - Beginning	70,760	65,932		
Unencumbered Cash - Ending	\$ <u>65,932</u>	<u>105,002</u>		

CITY OF GREAT BEND, KANSAS
Special Liability Expense 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 214,487	254,323	268,441	(14,118)
Delinquent	6,737	11,825	3,000	8,825
Motor Vehicle	40,583	37,007	36,724	283
Neighborhood Revitalization Rebate	(5,542)	(5,424)	(6,000)	576
Total Receipts	256,265	297,731	302,165	(4,434)
Expenditures				
Personal Services	68,055	61,593	79,000	(17,407)
Contractual Services	221,594	225,743	240,000	(14,257)
Total Expenditures	289,649	287,336	319,000	(31,664)
Receipts Over (Under) Expenditures	(33,384)	10,395		
Unencumbered Cash - Beginning	92,654	59,270		
Unencumbered Cash - Ending	\$ 59,270	69,665		

CITY OF GREAT BEND, KANSAS

Library 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 598,591	494,860	521,468	(26,608)
Delinquent	17,203	30,145	6,673	23,472
Motor Vehicle	104,153	103,214	102,608	606
Neighborhood Revitalization Rebate	(15,487)	(10,538)	(15,950)	5,412
Miscellaneous	-	-	50,000	(50,000)
Total Receipts	704,460	617,681	664,799	(47,118)
Expenditures				
Appropriation to Library	627,000	590,000	590,000	-
Transfers Out	100,000	100,000	100,000	-
Miscellaneous Expenses	-	31,530	50,000	(18,470)
Total Expenditures	727,000	721,530	740,000	(18,470)
Receipts Over (Under) Expenditures	(22,540)	(103,849)		
Unencumbered Cash - Beginning	126,389	103,849		
Unencumbered Cash - Ending	\$ 103,849	-		

CITY OF GREAT BEND, KANSAS
Convention and Tourism 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Transient Guest Tax	\$ 290,953	289,884	280,000	9,884
Reimbursed Expenses	80	10,000	-	10,000
Interest	78	97	-	97
Total Receipts	291,111	299,981	280,000	19,981
Expenditures				
Personal Services	128,891	148,265	145,300	2,965
Other Services and Charges	105,923	108,136	146,700	(38,564)
Capital Outlay	5,400	-	-	-
Total Expenditures	240,214	256,401	292,000	(35,599)
Receipts Over (Under) Expenditures	50,897	43,580		
Unencumbered Cash - Beginning	444,069	494,966		
Unencumbered Cash - Ending	\$ 494,966	538,546		

CITY OF GREAT BEND, KANSAS
Cemetery Perpetual 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sale of Cemetery Lots	\$ 450	75	800	(725)
Expenditures				
Capital Outlay	-	-	101,000	(101,000)
Receipts Over (Under) Expenditures	450	75		
Unencumbered Cash - Beginning	159,095	159,545		
Unencumbered Cash - Ending	\$ 159,545	159,620		

CITY OF GREAT BEND, KANSAS
Perpetual Care North Cemetery 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sale of Cemetery Lots	\$ 3,525	2,550	<u>3,000</u>	<u>(450)</u>
Expenditures				
Capital Outlay	<u>-</u>	<u>-</u>	<u>21,000</u>	<u>(21,000)</u>
Receipts Over (Under) Expenditures	3,525	2,550		
Unencumbered Cash - Beginning	<u>36,625</u>	<u>40,150</u>		
Unencumbered Cash - Ending	\$ <u>40,150</u>	<u>42,700</u>		

CITY OF GREAT BEND, KANSAS
Special Street 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Gasoline Tax	\$ 420,006	417,834	421,180	(3,346)
State Highway Maintenance	71,364	95,217	71,000	24,217
Miscellaneous	-	-	820	(820)
Total Receipts	491,370	513,051	493,000	20,051
Expenditures				
Personal Services	335,379	415,471	469,000	(53,529)
Capital Outlay	-	-	202,000	(202,000)
Total Expenditures	335,379	415,471	671,000	(255,529)
Receipts Over (Under) Expenditures	155,991	97,580		
Unencumbered Cash - Beginning	297,559	453,550		
Unencumbered Cash - Ending	\$ 453,550	551,130		

CITY OF GREAT BEND, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 33,586	37,557
Reimbursed Expenses	131	-
Loan Repayment	37,750	43,250
Transfers In	368,122	377,046
Total Receipts	439,589	457,853
Expenditures		
Downtown Theater Incentive	16,000	8,000
Chamber of Commerce	135,000	153,000
Marketing Great Bend	9,102	9,715
June Jaunt	18,304	16,553
Explore Great Bend	4,070	9,373
Jobfest	1,000	1,000
Christmas Promotion	13,922	14,581
Air Fest	26,214	-
Public Firework Display	13,201	12,663
Zoo Boo	3,328	452
Party in the Park	30,274	21,795
Office Service and Supplies	11	2,200
RHID Project	84,091	-
Blizzard Energy Lease	-	505
Economic Development Office Remodel	-	4,657
Other Improvements	6,000	-
Transfers Out	80,000	80,000
Total Expenditures	440,517	334,494
Receipts Over (Under) Expenditures	(928)	123,359
Unencumbered Cash - Beginning	1,702,957	1,702,029
Unencumbered Cash - Ending	\$ 1,702,029	1,825,388

CITY OF GREAT BEND, KANSAS
Sales Tax Infrastructure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Property	\$ 1	-
Transfers In	1,028,275	848,353
Total Receipts	1,028,276	848,353
Expenditures		
Capital Outlay	-	207,514
Receipts Over (Under) Expenditures	1,028,276	640,839
Unencumbered Cash - Beginning	858,303	1,886,579
Unencumbered Cash - Ending	\$ <u>1,886,579</u>	<u>2,527,418</u>

CITY OF GREAT BEND, KANSAS
Sales Tax Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 292,168	942,473
Expenditures		
Contractual Services	50,001	26,520
Capital Outlay	-	752,861
Total Expenditures	50,001	779,381
Receipts Over (Under) Expenditures	242,167	163,092
Unencumbered Cash - Beginning	569,029	811,196
Unencumbered Cash - Ending	\$ 811,196	974,288

CITY OF GREAT BEND, KANSAS
Capital Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 991,375	349,162
Expenditures		
Contractual Services	-	61,032
Capital Outlay	196,350	140,389
Transfers Out	-	29,124
Total Expenditures	196,350	230,545
Receipts Over (Under) Expenditures	795,025	118,617
Unencumbered Cash - Beginning	2,267,695	3,062,720
Unencumbered Cash - Ending	\$ 3,062,720	3,181,337

CITY OF GREAT BEND, KANSAS
Capital Improvements Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Lot Sales	\$ -	42,234
Transfers In	1,423,015	1,316,093
Total Receipts	1,423,015	1,358,327
Expenditures		
Contractual Services	10,710	27,619
Capital Outlay	779,227	1,274,448
Transfers Out	98,586	125,000
Total Expenditures	888,523	1,427,067
Receipts Over (Under) Expenditures	534,492	(68,740)
Unencumbered Cash - Beginning	4,959,958	5,582,513
Prior Year Cancelled Encumbrances	88,063	8,500
Unencumbered Cash - Ending	\$ 5,582,513	5,522,273

CITY OF GREAT BEND, KANSAS
Aquatic Facility 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Admissions	\$ 69,118	68,927	70,000	(1,073)
Concessions	30,491	30,389	30,000	389
Transfers In	73,000	75,000	75,000	-
Total Receipts	172,609	174,316	175,000	(684)
Expenditures				
Personal Services	114,150	106,644	111,100	(4,456)
Contractual Services and Commodities	59,190	65,441	65,900	(459)
Total Expenditures	173,340	172,085	177,000	(4,915)
Receipts Over (Under) Expenditures	(731)	2,231		
Unencumbered Cash - Beginning	16,767	16,036		
Unencumbered Cash - Ending	\$ 16,036	18,267		

CITY OF GREAT BEND, KANSAS
Health Insurance Benefit Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	240,984	240,984
Unencumbered Cash - Ending	\$ 240,984	240,984

CITY OF GREAT BEND, KANSAS
Law Enforcement Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	1,850	-
Receipts Over (Under) Expenditures	(1,850)	-
Unencumbered Cash - Beginning	30,585	28,735
Unencumbered Cash - Ending	\$ 28,735	28,735

CITY OF GREAT BEND, KANSAS
KDOT Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 391,202	463,868
Expenditures		
Capital Outlay	232,978	502,318
Receipts Over (Under) Expenditures	158,224	(38,450)
Unencumbered Cash - Beginning	144,689	302,913
Prior Year Cancelled Encumbrances	-	485
Unencumbered Cash - Ending	\$ 302,913	264,948

CITY OF GREAT BEND, KANSAS
Convention Center 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transient Guest Tax	\$ 58,191	57,977	52,000	5,977
Rent Income	42,428	48,374	45,000	3,374
Total Receipts	100,619	106,351	97,000	9,351
Expenditures				
Contractual	54,706	62,715	188,000	(125,285)
Capital Outlay	199,781	24,589	309,000	(284,411)
Transfers Out	-	300,000	-	300,000
Total Expenditures	254,487	387,304	497,000	(109,696)
Receipts Over (Under) Expenditures	(153,868)	(280,953)		
Unencumbered Cash - Beginning	565,930	412,062		
Unencumbered Cash - Ending	\$ 412,062	131,109		

CITY OF GREAT BEND, KANSAS
Bond and Interest 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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 179,074	160,287	168,938	(8,651)
Delinquent	9,261	12,007	4,000	8,007
Motor Vehicle	47,233	30,976	30,455	521
Special Assessments	150,653	169,179	150,000	19,179
Transfers In	784,000	7,592	-	7,592
Neighborhood Revitalization Rebate	(4,595)	(3,414)	(6,998)	3,584
Total Receipts	<u>1,165,626</u>	<u>376,627</u>	<u>346,395</u>	<u>30,232</u>
Expenditures				
Principal Payments	983,340	-	-	-
Interest Payments	33,024	-	-	-
Special Assessment Taxes	23,746	16,906	200,000	(183,094)
Cash Basis Reserve	-	-	500,000	(500,000)
Total Expenditures	<u>1,040,110</u>	<u>16,906</u>	<u>700,000</u>	<u>(683,094)</u>
Receipts Over (Under) Expenditures	125,516	359,721		
Unencumbered Cash - Beginning	<u>442,526</u>	<u>568,042</u>		
Unencumbered Cash - Ending	\$ <u>568,042</u>	<u>927,763</u>		

CITY OF GREAT BEND, KANSAS
Airport Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 394,918	4,063,867
State Aid	-	410,705
Transfers In	268,000	173,000
Total Receipts	662,918	4,647,572
Expenditures		
Capital Outlay	488,704	6,024,162
Receipts Over (Under) Expenditures	174,214	(1,376,590)
Unencumbered Cash - Beginning	411,614	585,828
Unencumbered Cash - Ending	\$ 585,828	(790,762)

CITY OF GREAT BEND, KANSAS
Water Improvements Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 22,135	32,739
Expenditures		
Contractual	425,242	4,988
Capital Outlay	1,016,036	603,329
Total Expenditures	1,441,278	608,317
Receipts Over (Under) Expenditures	(1,419,143)	(575,578)
Unencumbered Cash - Beginning	1,941,001	521,858
Prior Year Cancelled Encumbrances	-	64,375
Unencumbered Cash - Ending	\$ 521,858	10,655

CITY OF GREAT BEND, KANSAS
8th Street Temporary Note Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 1,190,000	865,000
Interest Income	-	3,570
Reimbursed Expenses	-	1,218
Total Receipts	<u>1,190,000</u>	<u>869,788</u>
Expenditures		
Contractual	216,358	19,479
Capital Outlay	536,886	1,342
Cost of Issuance	11,228	1,411
Principal	832,000	1,190,000
Interest	13,713	20,478
Transfers Out	-	7,592
Total Expenditures	<u>1,610,185</u>	<u>1,240,302</u>
Receipts Over (Under) Expenditures	(420,185)	(370,514)
Unencumbered Cash - Beginning	754,255	334,070
Prior Year Cancelled Encumbrances	<u>-</u>	<u>36,444</u>
Unencumbered Cash - Ending	<u>\$ 334,070</u>	<u>-</u>

CITY OF GREAT BEND, KANSAS
Sewer Disposal 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sewer Use Charges	\$ 2,064,073	1,990,465	2,120,000	(129,535)
Reimbursed Expenses	3,212	135	-	135
Miscellaneous	5,038	6,313	5,000	1,313
Total Receipts	<u>2,072,323</u>	<u>1,996,913</u>	<u>2,125,000</u>	<u>(128,087)</u>
Expenditures				
Personal Services	1,044,109	1,065,151	1,195,000	(129,849)
Contractual Services and Commodities	648,212	703,255	621,500	81,755
Capital Outlay	39,957	37,180	42,500	(5,320)
Transfers Out	378,000	222,000	222,000	-
Total Expenditures	<u>2,110,278</u>	<u>2,027,586</u>	<u>2,081,000</u>	<u>(53,414)</u>
Receipts Over (Under) Expenditures	(37,955)	(30,673)		
Unencumbered Cash - Beginning	1,414,984	1,377,029		
Prior Year Cancelled Encumbrances	-	500		
Unencumbered Cash - Ending	\$ <u>1,377,029</u>	<u>1,346,856</u>		

CITY OF GREAT BEND, KANSAS
Sewage Treatment Plant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Commodities	13,444	41,072
Receipts Over (Under) Expenditures	(13,444)	(41,072)
Unencumbered Cash - Beginning	744,329	730,885
Unencumbered Cash - Ending	\$ 730,885	689,813

CITY OF GREAT BEND, KANSAS

Water Utility 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Water Use Charges	\$ 1,848,673	1,752,152	1,900,000	(147,848)
Reimbursed Expenses	1,771	60,316	-	60,316
Rental Income	9,575	6,690	7,000	(310)
Miscellaneous	25	271	-	271
Transfers In	122,000	122,000	122,000	-
Total Receipts	<u>1,982,044</u>	<u>1,941,429</u>	<u>2,029,000</u>	<u>(87,571)</u>
Expenditures				
Personal Services	535,346	586,999	675,000	(88,001)
Contractual Services and Commodities	536,169	477,860	504,000	(26,140)
Capital Outlay	10,000	3,048	32,000	(28,952)
Debt Service	842,550	829,950	830,000	(50)
Transfers Out	96,000	81,000	81,000	-
Total Expenditures	<u>2,020,065</u>	<u>1,978,857</u>	<u>2,122,000</u>	<u>(143,143)</u>
Receipts Over (Under) Expenditures	(38,021)	(37,428)		
Unencumbered Cash - Beginning	<u>1,386,545</u>	<u>1,348,524</u>		
Unencumbered Cash - Ending	\$ <u>1,348,524</u>	<u>1,311,096</u>		

CITY OF GREAT BEND, KANSAS
Sewer Line Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	-	58,283
Receipts Over (Under) Expenditures	-	(58,283)
Unencumbered Cash - Beginning	604,477	604,477
Unencumbered Cash - Ending	\$ 604,477	546,194

CITY OF GREAT BEND, KANSAS
Airport T-Hanger Rental 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Rental Income	\$ 199,037	200,498	202,000	(1,502)
Expenditures				
Insurance	6,914	7,201	12,000	(4,799)
Building and Equipment Repairs	15,555	14,745	29,500	(14,755)
Transfers Out	268,000	173,000	211,500	(38,500)
Total Expenditures	290,469	194,946	253,000	(58,054)
Receipts Over (Under) Expenditures	(91,432)	5,552		
Unencumbered Cash - Beginning	175,408	83,976		
Unencumbered Cash - Ending	\$ 83,976	89,528		

CITY OF GREAT BEND, KANSAS
Self Insured Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions	\$ 972,842	1,393,507
Interest Income	-	2,421
Total Receipts	972,842	1,395,928
Expenditures		
Insurance - Self Insured	1,066,280	1,234,172
Receipts Over (Under) Expenditures	(93,438)	161,756
Unencumbered Cash - Beginning	1,971,829	1,878,391
Unencumbered Cash - Ending	\$ 1,878,391	2,040,147

CITY OF GREAT BEND, KANSAS
Jason Trester Cemetery Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 3,417	5,528
Expenditures		
Capital Outlay	-	5,538
Receipts Over (Under) Expenditures	3,417	(10)
Unencumbered Cash - Beginning	369,911	373,328
Unencumbered Cash - Ending	\$ 373,328	373,318

CITY OF GREAT BEND, KANSAS
Economic Development Revolving Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,743	2,743
Expenditures		
Contractual Services	83	82
Receipts Over (Under) Expenditures	2,660	2,661
Unencumbered Cash - Beginning	173,963	176,623
Unencumbered Cash - Ending	\$ 176,623	179,284

CITY OF GREAT BEND, KANSAS
Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
City Appropriations	\$ 627,000	590,000
Grants	39,220	43,921
Miscellaneous	14,126	14,951
Interest Income	695	3,274
Donations	2,389	2,739
Rent	63,212	66,059
Total Receipts	746,642	720,944
Expenditures		
Personal Services	350,056	350,127
Contractual Services	272,730	256,630
Commodities	78,043	67,854
Capital Outlay	426	14,088
Total Expenditures	701,255	688,699
Receipts Over (Under) Expenditures	45,387	32,245
Unencumbered Cash - Beginning	101,591	146,978
Unencumbered Cash - Ending	\$ 146,978	179,223

CITY OF GREAT BEND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court Fund	\$ 48,945	585,013	591,719	42,239
Pay It Forward	1,482	500	536	1,446
Firemen's Charity Fund	36,978	16,844	21,103	32,719
Subrecipient Grants Fund	-	55,076	55,076	-
CID #1	-	73,924	41,250	32,674
CID #2	7,300	40,918	48,218	-
CID #3	3,713	44,394	32,257	15,850
Total	\$ 98,418	816,669	790,159	124,928

CITY OF GREAT BEND, KANSAS

Supplementary Information

CITY OF GREAT BEND, KANSAS
Combining Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Equipment</u>	<u>Police</u>	<u>Fire</u>	<u>Combining</u>
Receipts				
Transfers In	\$ 347,617	-	1,545	349,162
Expenditures				
Contractual Services	61,032	-	-	61,032
Capital Outlay	126,174	-	14,215	140,389
Transfer Out	29,124	-	-	29,124
Total Expenditures	<u>216,330</u>	<u>-</u>	<u>14,215</u>	<u>230,545</u>
Receipts Over (Under) Expenditures	131,287	-	(12,670)	118,617
Unencumbered Cash - Beginning	<u>2,306,720</u>	<u>516,000</u>	<u>240,000</u>	<u>3,062,720</u>
Unencumbered Cash - Ending	<u>\$ 2,438,007</u>	<u>516,000</u>	<u>227,330</u>	<u>3,181,337</u>

CITY OF GREAT BEND, KANSAS
Combining Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Streetscape</u>	<u>Police Building</u>	<u>Library HVAC</u>	<u>Baseball Complex</u>	<u>Construction Project</u>	<u>Zoo Development</u>	<u>RHID Projects</u>	<u>Cemetery</u>	<u>River Access</u>	<u>Water Park</u>	<u>Housing Project</u>	<u>Combining</u>
Receipts												
Lot Sales	\$ -	-	-	-	-	-	-	-	-	-	42,234	42,234
Transfers In	-	100,000	100,000	-	925,324	190,769	-	-	-	-	-	1,316,093
Total Revenues	-	100,000	100,000	-	925,324	190,769	-	-	-	-	42,234	1,358,327
Expenditures												
Contractual	-	-	-	-	-	-	-	-	-	-	27,619	27,619
Capital Outlay	779	-	-	8,774	854,060	383,874	2,975	751	-	23,235	-	1,274,448
Transfers Out	-	-	-	-	125,000	-	-	-	-	-	-	125,000
Total Expenditures	779	-	-	8,774	979,060	383,874	2,975	751	-	23,235	27,619	1,427,067
Receipts Over (Under) Expenditures	(779)	100,000	100,000	(8,774)	(53,736)	(193,105)	(2,975)	(751)	-	(23,235)	14,615	(68,740)
Unencumbered Cash - Beginning	35,997	858,213	400,327	608,264	1,958,283	361,978	57,631	369,685	59,929	658,652	213,554	5,582,513
Prior Year Cancelled Encumbrances	-	-	-	-	-	8,500	-	-	-	-	-	8,500
Unencumbered Cash - Ending	\$ 35,218	958,213	500,327	599,490	1,904,547	177,373	54,656	368,934	59,929	635,417	228,169	5,522,273

CITY OF GREAT BEND, KANSAS

Single Audit

**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**

To the City Council
City of Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **City of Great Bend, Kansas**, as of and for the year ended December 31, 2019, and the related notes to the financial statement, and have issued our report thereon June 15, 2020. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **City of Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **City of Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **City of Great Bend, Kansas'** 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs (2019-001) that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **City of Great Bend, Kansas'** financial statement is 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 determination of financial statement amounts. 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*.

City of Great Bend, Kansas' Response to Findings

City of Great Bend, Kansas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **City of Great Bend, Kansas'** response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 15, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council
City of Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

We have audited **City of Great Bend, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **City of Great Bend, Kansas'** major federal programs for the year ended December 31, 2019. **City of Great Bend, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **City of Great Bend, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **City of Great Bend, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **City of Great Bend, Kansas'** compliance.

Opinion on Each Major Federal Program

In our opinion, **City of Great Bend, Kansas** complied, in all material respects, with the types of 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, 2019.

Report on Internal Control Over Compliance

Management of **City of Great Bend, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **City of Great Bend, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **City of Great Bend, Kansas'** 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 15, 2020

CITY OF GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP.

Unmodified

Internal control over financial reporting:

- | | | | | |
|---|---------------|-----|---------------|---------------|
| • Material weakness identified? | <u> X </u> | Yes | <u> </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |
| • Noncompliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|---------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

<u> </u>	Yes	<u> X </u>	No
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Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

<u> </u>	Yes	<u> X </u>	No
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CITY OF GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

A. Material Weakness in Internal Control

2019-001

Criteria or specific requirement

Internal controls should be in place to ensure that all accounts payable are accounted for and recorded within the City's records as of year-end.

Condition

The City had unrecorded accounts payable as of December 31, 2019.

Context

Auditor performed a search for unrecorded liabilities as of December 31, 2019 and identified five invoices that had not been taken into consideration by the City.

Effect

Accounts payable at December 31, 2019 were understated by \$1,044,921.

Cause

The City did not record accounts payable at year end for transactions related to the Airport Improvement Project as they were waiting on reimbursements from the Federal Aviation Administration to pay the amounts owed.

Recommendation

Procedures should be established and implemented to properly record accounts payable at year-end without concern as to if reimbursements will be received in the next year.

Views of responsible officials and planned corrective actions

See Corrected Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

CITY OF GREAT BEND, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2019

No material findings or questioned costs for the year ended December 31, 2018 are required to be disclosed under the Uniform Guidance.

CITY OF GREAT BEND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Passed-Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation Federal Aviation Administration (FAA)				
Airport Improvement Program	20.106	AIP No. 3-20-0027-027-2018	\$ -	4,969,393
U.S. Department of Homeland Security				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	2017-F6-C211-P4310000-4101-D	-	125,347
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	18-ESG-FFY2018	45,121	45,121
Emergency Solutions Grant Program	14.231	19-ESG-FFY2019	9,955	9,955
Total Emergency Solutions Grant Program			55,076	55,076
Total Expenditures of Federal Awards			\$ 55,076	5,149,816

See accompanying notes to schedule of expenditures of federal awards.

CITY OF GREAT BEND, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **City of Great Bend, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The City has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – SUBRECIPIENTS

City of Great Bend, Kansas provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Emerging Solutions Grant Program	14.231	\$55,076

NOTE 4 – OTHER EXPENDITURES

The City did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended December 31, 2019.