

***City of Belle Plaine, Kansas***

***Annual Financial Report***

***December 31, 2021***

***Governing Body***

Greg Harlan – Mayor  
David Armstrong  
Bryan Nolan  
Allen Hisken  
Phila Storts  
Dennis McGinnis

***City Clerk***

Linda Stinnett

***Independent Auditors***

Cooper & Co. CPAs, P.A.  
Certified Public Accountants  
*Wellington, Kansas*

# ***City of Belle Plaine, Kansas***

*Year Ended December 31, 2021*

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***City of Belle Plaine, Kansas***

*Year Ended December 31, 2021*

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council  
City of Belle Plaine  
Belle Plaine, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Belle Plaine, Kansas, (a Municipality) as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Belle Plaine, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Belle Plaine, Kansas as of December 31, 2021, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Basis for Adverse and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Belle Plaine, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Belle Plaine, 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.

### **Responsibilities of Management for the Financial Statements**

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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belle Plaine, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibility for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Belle Plaine, Kansas' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belle Plaine, Kansas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the 2021 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, the schedule of regulatory basis receipts and disbursements-agency funds, and schedules of regulatory basis receipts and expenditures, actual-related municipal entity (Schedules 1, 2, and 3, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2021 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit 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 2021 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entities (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated November 30, 2021. The 2020 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, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

*Cooper & Co CPAs, P.A.*

Certified Public Accountants

Wellington, Kansas

November 2, 2022

***City of Belle Plaine, Kansas***  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
 Regulatory Basis  
*For the Year Ended December 31, 2021*

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General	\$ 203,223	\$ -	\$ 871,882	\$ 894,930	\$ 180,175	\$ 22,235	\$ 202,410
Special Purpose Funds:							
Special Highway	25,668	-	71,431	73,210	23,889	298	24,187
Employee Benefit	36,749	-	45,674	58,538	23,885	-	23,885
Library	2,508	-	44,037	44,037	2,508	-	2,508
Capital Improvements	172,851	-	50,000	39,725	183,126	-	183,126
Sales Tax	193,783	-	143,159	260,465	76,477	123,768	200,245
Capital Improvement Reserve	66,705	-	15,000	20,595	61,110	-	61,110
Equipment Reserve	2,631	-	-	-	2,631	-	2,631
Fire Insurance Proceeds	8,250	-	-	8,250	-	-	-
Designated Contributions	928	-	2,799	2,799	928	-	928
Police Special Projects	20,355	-	16,880	6,884	30,351	-	30,351
EMS Reserve	19,139	-	-	-	19,139	-	19,139
CV3 Grant	-	-	144,100	144,100	-	-	-
Railroad Improvements	35,647	-	130,112	138,891	26,868	-	26,868
Swim Team	86	-	608	551	143	-	143
Recreation	1,737	-	10,856	6,985	5,608	-	5,608
Special Grant Funding	-	-	118,730	-	118,730	-	118,730
Capital Projects:							
Northview Heights 2nd Addition	4,734	-	-	-	4,734	-	4,734
Capital Project - Meters	579	-	-	579	-	579	579
Water Improvement Project	-	-	878,556	711,330	167,226	619,498	786,724
Bond and Interest Funds:							
Bond and Interest	169	-	240,459	237,364	3,264	-	3,264
Business Funds:							
Sewer Utility	36,243	-	279,459	236,809	78,893	1,672	80,565
Refuse Utility	32,337	-	221,457	234,319	19,475	15,981	35,456
Water Utility	128,011	-	326,323	354,078	100,256	13,579	113,835
Water Reserve	24,223	-	3,043	-	27,266	-	27,266
Total reporting entity (Excluding Agency Funds)	<u>\$ 1,016,556</u>	<u>\$ -</u>	<u>\$3,614,565</u>	<u>\$ 3,474,439</u>	<u>\$ 1,156,682</u>	<u>\$ 797,610</u>	<u>\$ 1,954,292</u>

Composition of Cash Balance:

Cash in checking accounts:

The Valley State Bank:

Regular Checking

\$ 1,979,329

Agency Funds Per Schedule 3

(25,037)

Total Reporting Entity

(Excluding Agency Funds)

\$ 1,954,292

# ***City of Belle Plaine, Kansas***

## **Notes to Financial Statement**

*December 31, 2021*

### **1. Summary of Significant Accounting Policies**

#### **A. Municipal Financial Reporting entity**

The City of Belle Plaine, Kansas (“City”) is a municipal corporation operating under a Mayor-Council form of government consisting of an elected mayor and five council persons. It provides the following services: Public Safety-Police, Fire Protection, Streets, Public Improvements, Utilities-Water, Sewer, and Refuse, and General Administrative Services. This regulatory financial statement presents only the municipality with no related municipal entities.

#### **B. Regulatory Basis Fund Types**

General Fund--the chief operating fund of the City. 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.

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

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

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. utility services and internal service funds).

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

#### **C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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 municipality 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 municipality to use the regulatory basis of accounting.



# ***City of Belle Plaine, Kansas***

## **Notes to Financial Statement**

*December 31, 2021*

### **1. Summary of Significant Accounting Policies (continued)**

#### **D. Property taxes**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

#### **E. Reimbursements**

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

#### **F. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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 ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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.

# ***City of Belle Plaine, Kansas***

## **Notes to Financial Statement**

*December 31, 2021*

### **1. Summary of Significant Accounting Policies (continued)**

#### **F. Budgetary Information (continued)**

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, 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 projects funds, trust funds, or the following special purpose funds – Capital Improvements, Fire Insurance Proceeds, Capital Improvements Reserve, Equipment Reserve, Water Reserve, EMS Reserve, and Capital Projects funds. 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.

### **2. Stewardship, Compliance and Accountability**

#### **A. Compliance with Finance-Related Legal and Contractual Provisions**

The City complied with finance related legal and contractual provisions during 2021.

#### **B. Deficit Cash / Unencumbered Cash for Individual Funds**

There were no funds with a negative unencumbered cash balance at December 31, 2021.

### **3. Deposits and Investments**

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

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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.

*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 did not designate any peak periods in 2021. All deposits were legally secured at December 31, 2021.

**City of Belle Plaine, Kansas**  
**Notes to Financial Statement**  
*December 31, 2021*

**3. Deposits and Investments (continued)**

At December 31, 2021, the City's carrying amount of deposits was \$1,979,329 and the bank balance was \$2,018,313. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining amount was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the City, the pledging bank, and the independent third-party bank holding the pledged securities.

**4. Long-term debt**

Changes in long-term liabilities for the year ended December 31, 2021 were as follows:

<u>Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>Original Amount</u>	<u>Balance 12/31/20</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/21</u>	<u>Interest Paid</u>
<b>GO Bonds Payable</b>									
Series 2009	2/20/2009	1.75%-5.5%	3/1/2029	230,000.00	132,000.00	-	132,000.00	-	5,805.40
Series 2015	9/3/2015	2.25%	9/1/2021	103,000.00	103,000.00	-	103,000.00	-	2,317.50
Series 2017	10/16/2017	3.25%	9/1/2027	125,000.00	91,248.31	-	91,248.31	-	2,640.58
Series 2021	7/8/2021	1.5%-2.25%	9/1/2029	206,000.00	-	222,000.00	16,000.00	206,000.00	643.72
					<u>326,248.31</u>	<u>222,000.00</u>	<u>342,248.31</u>	<u>206,000.00</u>	<u>11,407.20</u>
<b>Temporary Note</b>									
Series 2021A	9/2/2021	0.45%	9/1/2024	880,000.00	-	880,000.00	-	880,000.00	-
<b>Capital Leases</b>									
Tahoe police vehicle (2017)	8/3/2017	3.25%	8/1/2023	36,512.28	19,130.21	-	6,186.96	12,943.25	609.11
Bobcat skid steer loader	11/24/2017	3.25%	11/24/2025	41,134.00	26,119.34	-	4,901.18	21,218.16	843.99
2 Police Tahoes & maintenance truck	12/9/2019	3.90%	1/15/2026	118,028.00	105,494.13	-	16,021.71	89,472.42	4,035.60
2 Hustler Mowers	3/2/2020	3.50%	3/2/2022	13,164.00	7,664.00	-	3,771.00	3,893.00	266.00
Bobcat Mini Excavator	8/28/2020	2.90%	1/15/2025	73,583.00	73,583.00	-	14,951.86	58,631.14	806.14
Police Scanners	8/31/2021	3.25%	8/31/2026	40,330.42	-	40,330.40	-	40,330.40	-
Total capital leases					<u>231,990.68</u>	<u>40,330.40</u>	<u>45,832.71</u>	<u>226,488.37</u>	<u>6,560.84</u>
<b>Total</b>					<u>558,238.99</u>	<u>1,142,330.40</u>	<u>388,081.02</u>	<u>1,312,488.37</u>	<u>17,968.04</u>

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2030</u>	<u>Total</u>
<b>Principal</b>							
General Obligation Bonds	\$ 28,000	\$ 28,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 63,000	\$ 206,000
Capital Leases	53,395	51,256	46,199	47,744	27,895	-	226,488
Temporary Note	-	-	880,000	-	-	-	880,000
Total Principle	<u>\$ 81,395</u>	<u>\$ 79,256</u>	<u>\$ 955,199</u>	<u>\$ 76,744</u>	<u>\$ 56,895</u>	<u>\$ 63,000</u>	<u>\$ 1,312,488</u>
<b>Interest</b>							
General Obligation Bonds	\$ 4,439	\$ 4,520	\$ 4,540	\$ 580	\$ 580	\$ 1,343	\$ 16,002
Capital Leases	7,779	5,964	4,231	2,659	1,032	-	21,665
Temporary Note	3,949	3,960	3,960	-	-	-	11,869
Total Interest	<u>16,167.00</u>	<u>14,444.00</u>	<u>12,731.00</u>	<u>3,239.00</u>	<u>1,612.00</u>	<u>1,342.50</u>	<u>\$ 49,536</u>

# City of Belle Plaine, Kansas

## Notes to Financial Statement

December 31, 2021

### 5. Capital project funds

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

<u>Project</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>	<u>Status</u>
Water Meters	\$125,000	\$124,421	In closeout
Water production and distribution system improvements	\$11,000,000	\$711,330	In progress

*Water Production and Distribution System Improvements.* In July, 2021 the City authorized improvements in the water system in the amount of \$11,000,000 and the issuance of temporary general obligation temporary notes to begin the project. Of the temporary notes, \$880,000 was issued on 9/2/21. This project will include construction of a new water treatment plant, water tower and distribution lines. The city anticipates financing this project through a loan in the amount of \$3,300,000 from the Kansas Public Water Supply Loan Fund (KPWSLF) from the State of Kansas. KPWSLF provides loans at 60% of market interest rates. The City also plans to apply for CDBG grants and USDA funding to finance the project. The project is currently in the engineering design phase, with construction expected to begin Spring 2023 and be completed in December 2024.

### 6. Claims and Judgements

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City may be a party to various claims, legal actions and complaints. It is the opinion of the City's management that there are no such matters anticipated to have a material financial impact on the City.

### 7. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2021:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special City Highway	KSA 12-1,119	\$25,000
General	Capital Improvement	KSA 12-1,118	50,000
General	Bond & Interest	KSA 12-118	18,459
General	Spec Police Projects	KSA 12-101(a)	12,808
Water	Capital Improvement Reserve	KSA 12-117a	15,000

### 8. Other Long-Term Obligations from Operations

#### A. Post-Employment Pension and Other Benefits

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

# ***City of Belle Plaine, Kansas***

## **Notes to Financial Statement**

*December 31, 2021*

### **8. Other Long-Term Obligations from Operations (continued)**

#### **A. Post-Employment Pension and Other Benefits (continued)**

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.

*Death and Disability Other Post Employment Benefits.* 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 employer contribution rate is set at 1% for the year ended December 31, 2021.

#### **B. Compensated absences**

Employees that earn Paid Time Off may carry over unused accrued hours to the next year, but the total cannot exceed 2 times their annual amount accrued over a 12-month period. Once the total meets the two times their annual amount, the accruing of hours stops until time is used.

An employee may choose to be paid, upon request, for up to 48 total PTO hours annually. Such request may be made on two occasions during the year. Those occasions are (1) on their employment anniversary; or (2) one other time during the year at the employee's discretion.

### **9. Defined Benefit Pension Plan**

*Plan description.* The City of Belle Plaine participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org), or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 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 KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$40,428 for the year ended December 31, 2021.

*Net pension liability.* At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$295,309. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of their contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS.

# ***City of Belle Plaine, Kansas***

## **Notes to Financial Statement**

*December 31, 2021*

### **9. Defined Benefit Pension Plan (continued)**

Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

### **10. Contingencies**

The City participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which any arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would be material.

### **11. COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. The City does not anticipate any future potential impacts from the COVID-19 outbreak at this point in time.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the Municipality to assist with the risks and help offset incurred costs of the Municipality.

### **12. Subsequent Events**

Management has evaluated subsequent events through November 2, 2022, which is the date the financial statement was available to be issued.

**REGULATORY – REQUIRED  
SUPPLEMENTAL INFORMATION**

***City of Belle Plaine, Kansas***  
**Summary of Expenditures--Actual and Budget**  
 Regulatory Basis  
*(Budgeted Funds Only)*  
 For the Year Ended December 31, 2021

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General	\$ 896,489	\$ -	\$ 896,489	\$ 894,930	\$ (1,559)
Special Purpose Funds:					
Special Highway	80,995	-	80,995	73,210	(7,785)
Employee Benefit	80,450	-	80,450	58,538	(21,912)
Library	45,504	-	45,504	44,037	(1,467)
Sales Tax	320,000	-	320,000	260,465	(59,535)
Bond and Interest Funds:					
Bond & Interest	18,459	222,000	240,459	237,364	(3,095)
Business Funds:					
Sewer Utility	281,273	-	281,273	236,809	(44,464)
Refuse Utility	235,386	-	235,386	234,319	(1,067)
Water Utility	357,727	-	357,727	354,078	(3,649)
Total	<u>\$ 2,316,283</u>	<u>\$ 222,000</u>	<u>\$ 2,538,283</u>	<u>\$ 2,393,750</u>	<u>\$ (144,533)</u>



**City of Belle Plaine, Kansas****General Fund**

## Schedule of Revenue and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance-
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Receipts</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 485,557	\$ 495,488	\$ 517,054	\$ (21,566)
Delinquent tax	22,088	13,007	-	13,007
Motor vehicle, RV, 16/20M and CV tax	85,328	82,699	79,624	3,075
Special assessments	15,253	14,880	18,000	(3,120)
Licenses and permits	6,874	6,515	3,750	2,765
Sales & compensating use tax	-	20	-	20
Franchise tax	96,668	110,411	105,000	5,411
Fines and forfeitures	15,268	31,118	15,000	16,118
Interest	3,250	3,402	3,025	377
Ambulance	288	3,811	-	3,811
Insurance proceeds	-	244	-	244
Park department	5,342	-	-	-
Police department fees	27,769	77,283	20,407	56,876
Pool fees and concessions	7,454	13,268	-	13,268
Community center	4,419	6,737	7,500	(763)
Restitution	2,640	2,420	2,640	(220)
Other	42,682	10,579	2,500	8,079
Total receipts	<u>\$ 820,880</u>	<u>\$ 871,882</u>	<u>\$ 774,500</u>	<u>\$ 97,382</u>
<b>Expenditures</b>				
Administration	\$ 60,106	\$ 81,512	\$ 88,719	\$ (7,207)
Employee benefits	-	12,521	-	12,521
Police	431,559	498,866	515,810	(16,944)
Emergency management	6,299	6,193	-	6,193
EMS	60,000	60,000	60,000	-
Pool	42,496	36,287	41,025	(4,738)
Parks	25,122	27,475	27,537	(62)
City Council, zoning, building	1,498	2,518	5,100	(2,582)
Court	19,877	21,560	22,025	(465)
Community building	66,631	41,731	72,814	(31,083)
Transfer to				
Special Highway	50,000	25,000	25,000	-
Capital Improvement	155,250	50,000	20,000	30,000
Capital Improvement Reserve	25,000	-	-	-
Special Police Projects	11,342	12,808	-	12,808
Bond and Interest	10,500	18,459	18,459	-
Total expenditures	<u>\$ 965,680</u>	<u>\$ 894,930</u>	<u>\$ 896,489</u>	<u>\$ (1,559)</u>
Receipts Over (Under) Expenditures	\$ (144,800)	\$ (23,048)		
Unencumbered Cash, Beginning	348,023	203,223		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 203,223</u>	<u>\$ 180,175</u>		

**City of Belle Plaine, Kansas****Special Purpose Fund****Special Highway Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes and Shared Revenue				
Special city/county highway	\$ 40,644	\$ 44,864	\$ 35,370	\$ 5,274
Miscellaneous receipts	-	1,567	-	-
Transfer from General Fund	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total receipts	<u>\$ 90,644</u>	<u>\$ 71,431</u>	<u>\$ 60,370</u>	<u>\$ 30,274</u>
<u>Expenditures</u>				
Personnel services	\$ 22,137	\$ 13,913	\$ 22,000	\$ 137
Contractual services	29,951	28,946	27,750	2,201
Commodities	15,542	15,292	14,000	1,542
Street repair	229	7,738	10,000	(9,771)
Lease payment	<u>5,745</u>	<u>7,321</u>	<u>7,245</u>	<u>(1,500)</u>
Total expenditures	<u>\$ 73,604</u>	<u>\$ 73,210</u>	<u>\$ 80,995</u>	<u>\$ (7,391)</u>
Receipts Over (Under) Expenditures	\$ 17,040	\$ (1,779)		
Unencumbered Cash, Beginning	8,628	25,668		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 25,668</u>	<u>\$ 23,889</u>		

**City of Belle Plaine, Kansas****Special Purpose Fund****Employee Benefit**

## Summary Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes and Shared Revenue				
Ad valorem property tax	\$ 14,322	\$ 41,713	\$ 43,566	\$ (1,853)
Delinquent tax	3,379	1,497	-	1,497
Motor vehicle, Rv, 16/20m and CV tax	4,315	2,464	2,345	119
Total receipts	<u>\$ 22,016</u>	<u>\$ 45,674</u>	<u>\$ 45,911</u>	<u>\$ (237)</u>
<u>Expenditures</u>				
Social security, unemployment	\$ 29,060	\$ 4,244	\$ -	\$ 4,244
KPERS, etc.	31,762	5,325	28,450	(23,125)
Health insurance	28,733	48,969	52,000	(3,031)
Total expenditures	<u>\$ 89,555</u>	<u>\$ 58,538</u>	<u>\$ 80,450</u>	<u>\$ (21,912)</u>
Receipts Over (Under) Expenditures	\$ (67,539)	\$ (12,864)		
Unencumbered Cash, Beginning	104,288	36,749		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 36,749</u>	<u>\$ 23,885</u>		

**City of Belle Plaine, Kansas****Special Purpose Fund****Library Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes and Shared Revenue				
Ad valorem property tax	\$ 36,468	\$ 36,808	\$ 38,413	\$ (1,605)
Delinquent tax	1,682	1,014	-	1,014
Motor vehicle, RV, 16/20m, and CV tax	<u>5,550</u>	<u>6,215</u>	<u>5,981</u>	<u>234</u>
Total receipts	<u>\$ 43,700</u>	<u>\$ 44,037</u>	<u>\$ 44,394</u>	<u>\$ (357)</u>
<u>Expenditures</u>				
Appropriation to Library board	<u>\$ 42,833</u>	<u>\$ 44,037</u>	<u>\$ 45,504</u>	<u>\$ 1,467</u>
Total expenditures	<u>\$ 42,833</u>	<u>\$ 44,037</u>	<u>\$ 45,504</u>	<u>\$ 1,467</u>
Receipts Over (Under) Expenditures	\$ 867	\$ -		
Unencumbered Cash, Beginning	1,641	2,508		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 2,508</u>	<u>\$ 2,508</u>		

***City of Belle Plaine, Kansas*****Special Purpose Fund****Capital Improvements Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Transfer from General Fund	\$ 155,250	\$ 50,000
Total receipts	<u>\$ 155,250</u>	<u>\$ 50,000</u>
<u>Expenditures</u>		
Capital Outlay	\$ 10,196	\$ 39,725
Total expenditures	<u>\$ 10,196</u>	<u>\$ 39,725</u>
Receipts Over (Under) Expenditures	\$ 145,054	\$ 10,275
Unencumbered Cash, Beginning	27,797	172,851
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 172,851</u>	<u>\$ 183,126</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****Sales Tax Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
City sales tax	\$ 145,890	\$ 143,159	\$ 150,000	\$ (6,841)
Total receipts	\$ 145,890	\$ 143,159	\$ 150,000	\$ (6,841)
<u>Expenditures</u>				
Capital Outlay	\$ 128,052	\$ 260,465	\$ 320,000	\$ (59,535)
Total expenditures	\$ 128,052	\$ 260,465	\$ 320,000	\$ (59,535)
Receipts Over (Under) Expenditures	\$ 17,838	\$ (117,306)		
Unencumbered Cash, Beginning	175,945	193,783		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 193,783	\$ 76,477		

***City of Belle Plaine, Kansas*****Special Purpose Fund****Capital Improvement Reserve Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Transfer from General	\$ 25,000	\$ -
Transfer from Water fund	<u>-</u>	<u>15,000</u>
Total receipts	<u>\$ 25,000</u>	<u>\$ 15,000</u>
<u>Expenditures</u>		
Capital Outlay	<u>\$ 17,623</u>	<u>\$ 20,595</u>
Total expenditures	<u>\$ 17,623</u>	<u>\$ 20,595</u>
Receipts Over (Under) Expenditures	\$ 7,377	\$ (5,595)
Unencumbered Cash, Beginning	59,328	66,705
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 66,705</u>	<u>\$ 61,110</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****Equipment Reserve Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Total receipts	\$ -	\$ -
 <u>Expenditures</u>		
Capital Outlay	\$ -	\$ -
Total expenditures	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	2,631	2,631
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 2,631</u>	<u>\$ 2,631</u>



***City of Belle Plaine, Kansas*****Special Purpose Fund****Fire Insurance Proceeds**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Fire Insurance Receipts	\$ -	\$ -
Total receipts	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	\$ -	\$ 8,250
Total expenditures	\$ -	\$ 8,250
Receipts Over (Under) Expenditures	\$ -	\$ (8,250)
Unencumbered Cash, Beginning	8,250	8,250
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8,250</u>	<u>\$ -</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****Designated Contributions**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Corona virus relief (SPARK)	\$ 31,161	\$ 2,799
Total receipts	<u>\$ 31,161</u>	<u>\$ 2,799</u>
<u>Expenditures</u>		
Supplies	\$ 25,153	\$ -
Capital outlay	2,036	-
Miscellaneous contractual services	-	2,799
Transfer out (Reimb other funds)	<u>3,972</u>	<u>-</u>
Total expenditures	<u>\$ 31,161</u>	<u>\$ 2,799</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	928	928
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 928</u>	<u>\$ 928</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****Police Special Projects**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous receipts	\$ 5,956	\$ 4,072
Transfer from General	<u>11,342</u>	<u>12,808</u>
Total receipts	<u>\$ 17,298</u>	<u>\$ 16,880</u>
<u>Expenditures</u>		
Public relations	\$ 764	\$ 6,259
Public safety	<u>-</u>	<u>625</u>
Total expenditures	<u>\$ 764</u>	<u>\$ 6,884</u>
Receipts Over (Under) Expenditures	\$ 16,534	\$ 9,996
Unencumbered Cash, Beginning	3,821	20,355
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 20,355</u>	<u>\$ 30,351</u>

*Receipts include donations and reimbursements which can be expended without budget authority.*

***City of Belle Plaine, Kansas*****Special Purpose Fund****EMS Reserve Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous receipts	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Capital outlay	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	19,139	19,139
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 19,139</u>	<u>\$ 19,139</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****CV3 Grant**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2021</u>
	<u>Actual</u>
<u>Receipts</u>	
CV3 Grant	\$ 144,100
Total receipts	\$ 144,100
<u>Expenditures</u>	
Program Expense	\$ 144,100
Total expenditures	\$ 144,100
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	-
Prior Year Cancelled Encumbrances	-
Unencumbered Cash, Ending	<u>\$ -</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****Railroad Improvements Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Federal Grant	\$ -	\$ 130,112
Total receipts	<u>\$ -</u>	<u>\$ 130,112</u>
<u>Expenditures</u>		
Commodities	\$ 3,771	\$ 1,204
Contractual	<u>-</u>	<u>137,687</u>
Total expenditures	<u>\$ 3,771</u>	<u>\$ 138,891</u>
Receipts Over (Under) Expenditures	\$ (3,771)	\$ (8,779)
Unencumbered Cash, Beginning	39,418	35,647
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 35,647</u>	<u>\$ 26,868</u>

*Receipts include donations and reimbursements which can  
be expended without budget authority.*

***City of Belle Plaine, Kansas*****Special Purpose Fund****Swim Team Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous receipts	\$ -	\$ 608
Total receipts	<u>\$ -</u>	<u>\$ 608</u>
<u>Expenditures</u>		
Supplies	\$ -	\$ 551
Total expenditures	<u>\$ -</u>	<u>\$ 551</u>
Receipts Over (Under) Expenditures	\$ -	\$ 57
Unencumbered Cash, Beginning	86	86
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 86</u>	<u>\$ 143</u>

***City of Belle Plaine, Kansas*****Special Purpose Fund****Recreation**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous receipts	\$ 1,867	\$ 10,856
Total receipts	<u>\$ 1,867</u>	<u>\$ 10,856</u>
<u>Expenditures</u>		
Miscellaneous expenses	\$ 130	\$ 6,985
Total expenditures	<u>\$ 130</u>	<u>\$ 6,985</u>
Receipts Over (Under) Expenditures	\$ 1,737	\$ 3,871
Unencumbered Cash, Beginning	-	1,737
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,737</u>	<u>\$ 5,608</u>

*Receipts include donations and reimbursements which can  
be expended without budget authority.*



***City of Belle Plaine, Kansas*****Special Purpose Fund****Special Grant Funding**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Coronavirus Relief Fund grant	\$ -	\$ 118,730
Total receipts	<u>\$ -</u>	<u>\$ 118,730</u>
<u>Expenditures</u>		
Miscellaneous expenses	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 118,730
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 118,730</u>

*Receipts include donations and reimbursements which can  
be expended without budget authority.*

***City of Belle Plaine, Kansas*****Capital Projects Fund****Northview Heights 2nd Addition**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Special assessments	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Transfer to Bond and Interest Fund	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	4,734	4,734
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 4,734</u>	<u>\$ 4,734</u>

***City of Belle Plaine, Kansas*****Capital Projects Fund****Meters Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
General obligation bond proceeds	\$ -	\$ -
Total receipts	\$ -	\$ -
<u>Expenditures</u>		
Supplies	-	579
Total expenditures	\$ -	\$ 579
Receipts Over (Under) Expenditures	\$ -	\$ (579)
Unencumbered Cash, Beginning	579	579
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 579</u>	<u>\$ -</u>

***City of Belle Plaine, Kansas*****Capital Projects****Water Improvement Project**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Temporary notes issued	\$ -	\$ 877,835
Miscellaneous receipts	<u>-</u>	<u>721</u>
Total receipts	<u>\$ -</u>	<u>\$ 878,556</u>
<u>Expenditures</u>		
Contractual services	\$ -	\$ 702,557
Miscellaneous contractual services	-	7,943
Miscellaneous expenses	-	825
Capital outlay	<u>-</u>	<u>5</u>
Total expenditures	<u>\$ -</u>	<u>\$ 711,330</u>
Receipts Over (Under) Expenditures	\$ -	\$ 167,226
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 167,226</u>

*Receipts include donations and reimbursements which can  
be expended without budget authority.*

**City of Belle Plaine, Kansas****Bond and Interest Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<u>Receipts</u>				
Bond Proceeds	\$ -	\$ 222,000	\$ -	\$ 222,000
Transfer from				
General	10,500	18,459	15,000	3,459
Total receipts	<u>\$ 10,500</u>	<u>\$ 240,459</u>	<u>\$ 15,000</u>	<u>\$ 225,459</u>
<u>Expenditures</u>				
Principal	\$ 11,000	\$ 206,248	\$ 18,459	\$ 187,789
Interest	6,961	25,447	-	25,447
Cost of Issuance	-	5,669	-	5,669
Total expenditures	<u>\$ 17,961</u>	<u>\$ 237,364</u>	<u>\$ 18,459</u>	<u>\$ 218,905</u>
Adjustments for qualifying budget credit	-	-	222,000	(222,000)
Total Expenditures, adjusted	<u>17,961</u>	<u>237,364</u>	<u>240,459</u>	<u>(3,095)</u>
Receipts Over (Under) Expenditures	\$ (7,461)	\$ 3,095		
Unencumbered Cash, Beginning	7,630	169		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 169</u>	<u>\$ 3,264</u>		

**City of Belle Plaine, Kansas****Business Funds****Sewer Utility Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Sewer service charges and taps	\$ 278,196	\$ 279,459	\$ 310,000	\$ (30,541)
Total receipts	\$ 278,196	\$ 279,459	\$ 310,000	\$ (30,541)
<u>Expenditures</u>				
Personnel services	\$ 27,606	\$ 35,015	\$ 46,341	\$ (11,326)
Contractual services	22,325	79,853	35,321	44,532
Commodities	3,944	4,090	5,850	(1,760)
Capital outlay	621	990	15,000	(14,010)
Medical insurance	20,738	11,441	25,000	(13,559)
KPERS	(112)	102	6,125	(6,023)
Bond loan principal	209,886	103,000	105,318	(2,318)
Bond loan interest	5,471	2,318	2,318	-
Transfer to Equipment Reserve	-	-	40,000	(40,000)
Commission charges	3	-	-	-
Total expenditures	\$ 290,482	\$ 236,809	\$ 281,273	\$ (44,464)
Receipts Over (Under) Expenditures	\$ (12,286)	\$ 42,650		
Unencumbered Cash, Beginning	48,529	36,243		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 36,243	\$ 78,893		

**City of Belle Plaine, Kansas****Business Funds****Refuse Utility Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Refuse service charges	\$ 216,491	\$ 221,457	\$ 235,000	\$ (13,543)
Total receipts	\$ 216,491	\$ 221,457	\$ 235,000	\$ (13,543)
<u>Expenditures</u>				
Personnel services	\$ 21,528	\$ 21,834	\$ 24,000	\$ (2,166)
Contractual services	197,622	202,802	198,750	4,052
Commodities	2,078	1,699	2,100	(401)
Medical insurance	7,767	7,000	7,000	-
KPERS	(64)	984	3,536	(2,552)
Total expenditures	\$ 228,931	\$ 234,319	\$ 235,386	\$ (1,067)
Receipts Over (Under) Expenditures	\$ (12,440)	\$ (12,862)		
Unencumbered Cash, Beginning	44,777	32,337		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 32,337	\$ 19,475		

**City of Belle Plaine, Kansas****Business Funds****Water Utility Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Water service charges and other	\$ 260,943	\$ 326,323	\$ 250,000	\$ 76,323
Total receipts	\$ 260,943	\$ 326,323	\$ 250,000	\$ 76,323
<u>Expenditures</u>				
Personnel services	\$ 144,522	\$ 153,014	\$ 165,000	\$ (11,986)
Contractual services	57,566	64,993	73,900	(8,907)
Commodities	31,122	25,636	62,702	(37,066)
Capital outlay	10,451	46,537	10,000	36,537
Medical insurance	24,298	34,685	23,000	11,685
KPERS	6,292	13,270	22,125	(8,855)
Sales tax	815	943	1,000	(57)
Transfer to Capital Improvement	-	15,000	-	15,000
Bond principal	11,443	-	-	-
Bond interest	3,341	-	-	-
Total expenditures	\$ 289,850	\$ 354,078	\$ 357,727	\$ (3,649)
Receipts Over (Under) Expenditures	\$ (28,907)	\$ (27,755)		
Unencumbered Cash, Beginning	156,918	128,011		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 128,011	\$ 100,256		



***City of Belle Plaine, Kansas*****Business Fund****Water Reserve Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2021*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 <u>Actual</u>	2021 <u>Actual</u>
<u>Receipts</u>		
Water reserve miscellaneous revenue	\$ 1,349	\$ 3,043
Total receipts	<u>\$ 1,349</u>	<u>\$ 3,043</u>
<u>Expenditures</u>		
Capital Outlay	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1,349	\$ 3,043
Unencumbered Cash, Beginning	22,874	24,223
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 24,223</u>	<u>\$ 27,266</u>

***City of Belle Plaine, Kansas***  
**Agency Funds**  
**Summary of Regulatory Basis Receipts and Disbursements**  
*For the Year Ended December 31, 2021*

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Customer Deposits	\$ 26,029	\$ 7,954	\$ 8,946	\$ 25,037
Total Agency Funds	<u>\$ 26,029</u>	<u>\$ 7,954</u>	<u>\$ 8,946</u>	<u>\$ 25,037</u>