

**CITY OF EFFINGHAM, KANSAS**  
**REGULATORY BASIS FINANCIAL STATEMENTS**  
For the year ended December 31, 2019

And

**INDEPENDENT AUDITOR'S REPORT**  
**ON FINANCIAL STATEMENTS**

**...KL...**

***Karlin & Long, LLC***  
***Certified Public Accountants***

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# CITY OF EFFINGHAM, KANSAS

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...KL...

**Karlin & Long, LLC**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

The Honorable Mayor and City Council  
P.O. Box 94  
Effingham, Kansas 66023

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

***Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas, this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

***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, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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.

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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 statements.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Effingham, Kansas to meet the requirements of the State of 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 matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Effingham, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Effingham, 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 opinion on the Summary Statement of Regulatory Basis Receipts, Expenditures, and Unencumbered Cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-nonbudgeted 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.

*Karlin & Long, LLC*

Karlin & Long, LLC  
Certified Public Accountants

Lenexa, KS  
June 27, 2020

CITY OF EFFINGHAM, 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	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
General	\$ 51,140	-	\$ 235,054	\$ 224,295	\$ 61,899	-	\$ 61,899
Special Purpose Funds							
Employee Benefits	-	-	45,321	45,321	-	-	-
Streets	175,084	-	57,662	94,194	138,552	-	138,552
Library	-	-	21,090	21,090	-	-	-
Fire station	231	-	-	-	231	-	231
Blue Building	5,418	-	5,105	-	10,523	-	10,523
Bond & Interest Fund							
Bond & Interest	11,014	-	-	10,189	825	-	825
Capital Projects							
Pool	3,907	-	1,030	2,138	2,799	-	2,799
Business Funds:							
Water Utility	129,737	-	159,222	158,390	130,569	-	130,569
Sewer Utility	77,095	-	94,550	74,656	96,989	-	96,989
Pool	1,892	-	41,844	42,997	739	-	739
Related Municipal Entity							
Library	14,910	-	40,780	38,519	17,171	-	17,171
<b>Total Reporting Entity</b>	<b>\$ 470,428</b>	<b>-</b>	<b>\$ 701,657</b>	<b>\$ 711,790</b>	<b>\$ 460,295</b>	<b>-</b>	<b>\$ 460,295</b>
<b>Composition of Cash</b>							
				Checking Accounts	\$ 215,799		
				Savings Accounts	227,324		
				Petty Cash			
				Municipal Investment Pool			
				Certificates of Deposit			
				Total Component Unit	17,171		
				Total Reporting Entity	\$ 460,295		

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

**CITY OF EFFINGHAM, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies**

**Financial Reporting Entity**

The City of Effingham, Kansas is a municipal corporation governed by an elected six member council. The city as an entity has been defined to include, on a combined basis, (a) the city (b) organizations for which the City of Effingham is fiscally accountable, and (c) other organizations for which the nature and significance of their relationship with the city are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The related entity is included in the City's reporting entity because they were established to benefit the City and/or its constituents.

**Effingham Community Library**

The Effingham Community Library operates the City's public library. The City annually levies a tax for the Library. The accounting policies of the Effingham Community Library are the same as those of the City. The complete financial records of the Effingham Community Library may be viewed at the city offices at City Hall, Effingham, Kansas 66203.

**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 Funds** - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

**Business Funds** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, sewer fund, etc.)

**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

## **CITY OF EFFINGHAM, KANSAS**

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 1 – Summary of Significant Accounting Policies (Continued)**

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.

#### **Reimbursed Expenses**

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

#### **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 1<sup>st</sup>
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

**CITY OF EFFINGHAM, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information (continued)**

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets amendments were noted for the current 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 regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds: 1) Capital Improvement Fund, 2) Equipment Reserve 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 2 – Stewardship, Compliance and Accountability**

**Compliance with Kansas Statutes**

We noted no violations of Kansas Statutes for the period under audit.

## **CITY OF EFFINGHAM, KANSAS**

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 3 – Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located 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 government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments 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 government has no investment policy that would further limit its investment choices.

#### **Concentration of Credit Risk**

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

#### **Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. State statutes require the government'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%. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the government's carrying amount of deposits was \$ 460,295 and the bank balance was \$466,654. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance. Of the remaining balance, \$216,654 was collateralized with securities held by the pledging financial institutions' agents in the government's name.

#### **Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government 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.

## CITY OF EFFINGHAM, KANSAS

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 4 – Defined Benefit Pension Plan

**Plan Description** – The City of Effingham, Kansas 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 Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions** – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates depending on whether the employee is KPERS 1, KPERS2, 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 provisions 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 results of each annual actuarial valuation. Kansas sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City of Effingham, Kansas were \$11,765 for the year ended December 31, 2019.

#### Net Pension Liability

At December 31, 2019, the City of Effingham, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$98,110 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 was an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City of Effingham, Kansas' proportion of the net pension liability was based on the ratio of the City of Lecompton, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions to the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

## **CITY OF EFFINGHAM, KANSAS**

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 4 – Defined Benefit Pension Plan (continued)**

The complete actual 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 [www.KPERS.org](http://www.KPERS.org) or can be obtained as described above.

#### **NOTE 5 – Other Long Term Obligations from Operations**

##### **Other Post Employment Benefits**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the city makes health care 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.

##### **Compensated Absences**

Sick leave is available to all full time employees of the City and accrues at the rate of 10 days per year. Vacation leave is available for full time employees and is based on the number of years of service. One to three years of service employees receive one week of vacation. Four to fifteen years of service employees receive two weeks of vacation. Sixteen to twenty years of service employees receive three weeks of vacation. Employees with more than twenty years of service receive four weeks of vacation. Part time employees accrue sick leave at a rate of five days per year. No vacation time is given for part time employees. Payment is received by terminating employees with unused vacation or sick leave. The City has not computed or recorded this potential liability.

#### **NOTE 6 – Claims and Judgments**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government.

## CITY OF EFFINGHAM, KANSAS

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 6 – Claims and Judgments (continued)

As of December 31, 2019, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

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

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

#### NOTE 7 – Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Sewer	Pool	KSA 12-825d	\$ 18,000
Water	Pool	KSA 12-825d	10,200

#### NOTE 8 – Subsequent Events Review

Subsequent events for management's review have been evaluated through June 27, 2020. The date in the prior sentence is the date the financial statements were available to be issued.

#### NOTE 9 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

CITY OF EFFINGHAM, KANSAS

NOTES TO FINANCIAL STATEMENTS

**Note 9 - Long Term Debt**

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds			\$		\$	0	\$	0	\$	-
Revenue Bond Pool	3.75%-5.5%	39,784	565,000	47,406	390,000	30,000	25,000	5,000	395,000	20,400
KDHE Loan:										
Kansas Water Pollution Control Revolving Fund # 2461	3.00%	39,189	741,000	46,494	444,578		38,007	(38,007)	406,571	13,217
Kansas Water Pollution Control Revolving Fund # 131801	2.90%	36,395	218,300	44,074	27,235		13,337	(13,337)	13,898	699
<b>Total Long Term Debt</b>					<u>\$ 861,813</u>	<u>\$ 30,000</u>	<u>\$ 76,344</u>	<u>\$ (46,344)</u>	<u>\$ 815,469</u>	<u>\$ 34,316</u>

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

	2020	2021	2022	2023	2024	2025-2029	Total
<b>Principal</b>							
General Obligation Bonds	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 210,000	\$ 395,000
Special Assessment Bonds							
Certificates of Participation							
Capital Leases							
KDHE Notes	52,503	39,772	40,974	42,212	43,488	201,520	420,469
No-Fund Warrants							
Temporary Notes							
<b>Total Principal</b>	<u>87,503</u>	<u>74,772</u>	<u>75,974</u>	<u>82,212</u>	<u>83,488</u>	<u>411,520</u>	<u>815,469</u>
<b>Interest</b>							
General Obligation Bonds	10,366	8,835	8,136	7,400	6,520	17,660	58,917
Special Assessment Bonds							
Certificates of Participation							
Capital Leases							
KDHE Notes	12,244	10,763	9,560	8,322	7,046	14,856	62,791
No-Fund Warrants							
Temporary Notes							
<b>Total Interest</b>	<u>22,610</u>	<u>19,598</u>	<u>17,696</u>	<u>15,722</u>	<u>13,566</u>	<u>32,516</u>	<u>121,708</u>
<b>Total Principal and Interest</b>	<u>\$ 110,113</u>	<u>\$ 94,370</u>	<u>\$ 93,670</u>	<u>\$ 97,934</u>	<u>\$ 97,054</u>	<u>\$ 444,036</u>	<u>\$ 937,177</u>

**CITY OF EFFINGHAM, KANSAS**

Regulatory - Required

Supplementary Information

For the year ended December 31, 2019

CITY OF EFFINGHAM, KANSAS  
Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
<u>Governmental Type Funds</u>						
General Funds						
General	\$ 375,825	\$ -	\$ -	\$ 375,825	\$ 224,295	\$ (151,530)
Special Purpose Funds						
Employee Benefits	57,702	-	-	57,702	45,321	(12,381)
Streets	201,368	-	-	201,368	94,194	(107,174)
Library	25,267	-	-	25,267	21,090	(4,177)
Fire Station	-	-	-	-	-	-
Blue Building	20,465	-	-	20,465	-	(20,465)
Bond and Interest Fund						
Bond and Interest	10,485	-	-	10,485	10,189	(296)
Business Funds						
Water Utility	215,842	-	-	215,842	158,390	(57,452)
Sewer Utility	114,705	-	-	114,705	74,656	(40,049)
Pool	72,223	-	-	72,223	42,997	(29,226)

CITY OF EFFINGHAM, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 103,102	\$ 106,140	\$ (3,038)
Delinquent tax	1,328	4,000	(2,672)
Motor vehicle tax	19,507	16,786	2,721
RV tax	325	299	26
16/20M vehicle tax	1,000	713	287
Commercial vehicle tax	-	1,526	(1,526)
Watercraft tax	-	132	(132)
State Assessed	-	18,000	(18,000)
Franchise fees	39,923	30,000	9,923
Sales tax	59,921	75,000	(15,079)
Interest income	4,366	3,000	1,366
Miscellaneous revenues	5,582	5,000	582
Operating transfers	-	45,000	(45,000)
	<u>235,054</u>	<u>305,596</u>	<u>(70,542)</u>
<b>EXPENDITURES</b>			
General government			
Personnel services	93,007	90,000	3,007
Commodities	54,092	65,000	(10,908)
Contractual	54,905	75,000	(20,095)
County sales tax	12,486	35,000	(22,514)
Highways and streets	-	25,000	(25,000)
Neighborhood revitalization rebate	-	5,000	(5,000)
Debt Service	-	15,000	(15,000)
Capital outlay	9,805	54,000	(44,195)
Operating transfers	-	11,825	(11,825)
Adjustment for qualifying budget credits	-	-	-
	<u>224,295</u>	<u>\$ 375,825</u>	<u>\$ (151,530)</u>
Receipts Over (Under) Expenditures	10,759		
Unencumbered Cash, Beginning	51,140		
Prior Year Cancelled Encumbrances	-		
	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 61,899</u>		

CITY OF EFFINGHAM, KANSAS  
SPECIAL PURPOSE FUND  
EMPLOYEE BENEFIT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 33,360	\$ 40,084	\$ (6,724)
Delinquent tax	363	1,500	(1,137)
Motor vehicle tax	5,969	6,559	(590)
RV tax	100	117	(17)
16/20M vehicle tax	278	279	(1)
Commercial vehicle tax	-	597	(597)
Watercraft tax	-	52	(52)
State Assessed	5,251	4,800	451
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Operating transfers	-	-	-
Total Cash Receipts	<u>45,321</u>	<u>53,988</u>	<u>(8,667)</u>
<b>EXPENDITURES</b>			
Payroll taxes	11,049	16,000	(4,951)
Retirement	11,840	12,000	(160)
Health Insurance	22,432	28,902	(6,470)
Workman's compensation	-	-	-
Neighborhood revitalization rebate	-	800	(800)
Operating transfers	-	-	-
Adjustment for qualifying budget credits	-	-	-
Total Expenditures	<u>45,321</u>	<u>\$ 57,702</u>	<u>\$ (12,381)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Prior Year Cancelled Encumbrances	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

CITY OF EFFINGHAM, KANSAS  
SPECIAL PURPOSE FUND  
 STREETS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 14,553	\$ 14,727	\$ (174)
Delinquent tax	150	750	(600)
Motor vehicle tax	2,401	2,410	(9)
RV tax	40	43	(3)
16/20M vehicle tax	120	102	18
Commercial vehicle tax	-	219	(219)
Watercraft tax	-	19	(19)
State Assessed	-	2,200	(2,200)
Fuel tax	14,244	14,270	(26)
Sales tax	26,154	30,000	(3,846)
Bond proceeds	-	-	-
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Operating transfers	-	-	-
Total Cash Receipts	<u>57,662</u>	<u>64,740</u>	<u>(7,078)</u>
<b>EXPENDITURES</b>			
Street project	-	-	-
Streets	94,194	200,768	(106,574)
Neighborhood revitalization rebate	-	600	(600)
Operating transfers	-	-	-
Adjustment for qualifying budget credits	-	-	-
Total Expenditures	<u>94,194</u>	<u>\$ 201,368</u>	<u>\$ (107,174)</u>
Receipts Over (Under) Expenditures	(36,532)		
Unencumbered Cash, Beginning	175,084		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 138,552</u>		

CITY OF EFFINGHAM, KANSAS  
SPECIAL PURPOSE FUND  
 LIBRARY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 15,087	\$ 17,443	\$ (2,356)
Delinquent tax	140	500	(360)
Motor vehicle tax	2,650	2,854	(204)
RV tax	44	51	(7)
16/20M vehicle tax	106	121	(15)
Commercial vehicle tax	-	260	(260)
Watercraft tax	-	22	(22)
State Assessed	2,367	2,500	(133)
Federal grants	-	-	-
State aid/grants	-	-	-
Interest income	-	-	-
Miscellaneous revenues	696	-	696
Operating transfers	-	-	-
	<u>21,090</u>	<u>23,751</u>	<u>(2,661)</u>
<b>EXPENDITURES</b>			
General government	21,090	24,667	(3,577)
Capital outlay	-	-	-
Neighborhood revitalization rebate	-	600	(600)
Operating transfers	-	-	-
Adjustment for qualifying budget credits	-	-	-
	<u>21,090</u>	<u>\$ 25,267</u>	<u>\$ (4,177)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Prior Year Cancelled Encumbrances	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

CITY OF EFFINGHAM, KANSAS  
SPECIAL PURPOSE FUND  
 FIRE STATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Utility reimbursements	\$ -	\$ -	\$ -
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Operating transfers	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
General government	-	-	-
Capital outlay	-	-	-
Operating transfers	-	-	-
Adjustment for qualifying budget credits	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	231		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, Ending	\$ <u><u>231</u></u>		

CITY OF EFFINGHAM, KANSAS  
BUSINESS FUND  
 WATER UTILITY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for services	\$ 156,888	\$ 145,000	\$ 11,888
Interest income	1,434	200	1,234
Miscellaneous revenues	900	2,500	(1,600)
Operating transfers	-	-	-
	<u>159,222</u>	<u>147,700</u>	<u>11,522</u>
<b>EXPENDITURES</b>			
Production			
Personnel services	33,034	35,000	(1,966)
Commodities	44,246	20,000	24,246
Contractual	17,650	25,000	(7,350)
Capital outlay	514	33,096	(32,582)
Debt service	52,746	52,746	-
Operating transfers	10,200	50,000	(39,800)
Adjustment for qualifying budget credits	-	-	-
	<u>158,390</u>	<u>\$ 215,842</u>	<u>\$ (57,452)</u>
Receipts Over (Under) Expenditures	832		
Unencumbered Cash, Beginning	129,737		
Prior Year Cancelled Encumbrances	-		
	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 130,569</u>		

CITY OF EFFINGHAM, KANSAS  
 BUSINESS FUND  
 SEWER UTILITY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for services	\$ 93,506	\$ 90,000	\$ 3,506
Interest income	1,044	-	1,044
Miscellaneous revenues	-	-	-
Operating transfers	-	-	-
	<u>94,550</u>	<u>90,000</u>	<u>4,550</u>
<b>EXPENDITURES</b>			
Production			
Personnel services	23,468	30,610	(7,142)
Commodities	3,349	5,000	(1,651)
Contractual	15,544	25,000	(9,456)
Capital outlay	199	-	199
Debt service	14,096	14,095	1
Operating transfers	18,000	40,000	(22,000)
Adjustment for qualifying budget credits	-	-	-
	<u>74,656</u>	<u>\$ 114,705</u>	<u>\$ (40,049)</u>
Receipts Over (Under) Expenditures	19,894		
Unencumbered Cash, Beginning	77,095		
Prior Year Cancelled Encumbrances	-		
	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 96,989</u>		

CITY OF EFFINGHAM, KANSAS  
BUSINESS FUND  
POOL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for services	\$ 13,644	\$ 15,000	\$ (1,356)
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Operating transfers	<u>28,200</u>	<u>57,000</u>	<u>(28,800)</u>
Total Cash Receipts	<u>41,844</u>	<u>72,000</u>	<u>(30,156)</u>
<b>EXPENDITURES</b>			
Recreation			
Personnel services	22,102	22,500	(398)
Commodities	9,536	4,223	5,313
Contractual	-	-	-
Capital outlay	-	-	-
Debt service	11,359	45,500	(34,141)
Operating transfers	-	-	-
Adjustment for qualifying budget credits	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>42,997</u>	\$ <u><u>72,223</u></u>	\$ <u><u>(29,226)</u></u>
Receipts Over (Under) Expenditures	(1,153)		
Unencumbered Cash, Beginning	1,892		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, Ending	\$ <u><u>739</u></u>		

CITY OF EFFINGHAM, KANSAS  
BUSINESS FUND  
 BLUE BUILDING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Utility Reimbursement	\$ 5,025	\$ 6,000	\$ (975)
Interest income	-	-	-
Miscellaneous revenues	80	-	80
Operating transfers	-	-	-
	<u>5,105</u>	<u>6,000</u>	<u>(895)</u>
Total Cash Receipts			
EXPENDITURES			
General government			
Personnel services	-	-	-
Commodities	-	20,465	(20,465)
Contractual	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Operating transfers	-	-	-
Adjustment for qualifying budget credits	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	\$ <u>20,465</u>	\$ <u>(20,465)</u>
Receipts Over (Under) Expenditures	5,105		
Unencumbered Cash, Beginning	5,418		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>10,523</u>		

CITY OF EFFINGHAM, KANSAS  
BOND AND INTEREST FUND  
BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ -	\$ -	\$ -
Delinquent tax	-	-	-
Motor vehicle tax	-	-	-
RV tax	-	-	-
16/20M vehicle tax	-	-	-
Commercial vehicle tax	-	-	-
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Operating transfers	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
General administration	10,189	10,485	(296)
Debt service	-	-	-
Cash basis reserve	-	-	-
Neighborhood revitalization rebate	-	-	-
Operating transfers	-	-	-
Adjustment for qualifying budget credits	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>10,189</u>	<u>\$ 10,485</u>	<u>\$ (296)</u>
Receipts Over (Under) Expenditures	(10,189)		
Unencumbered Cash, Beginning	11,014		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 825</u>		

CITY OF EFFINGHAM, KANSAS  
RELATED MUNICIPAL ENTITY  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	Component Unit: <u>Library</u>
CASH RECEIPTS	
Federal grants	\$ -
State aid/grants	12,289
City appropriation	21,090
Donations	5,371
Interest income	16
Miscellaneous revenues	2,014
Operating transfers	<u>-</u>
Total Cash Receipts	<u>40,780</u>
EXPENDITURES	
Operations	
Personnel services	27,077
Commodities	4,790
Contractual	2,689
Capital outlay	3,963
Operating transfers	-
Adjustment for qualifying budget credits	<u>-</u>
Total Expenditures	<u>38,519</u>
Receipts Over (Under) Expenditures	2,261
Unencumbered Cash, Beginning	14,910
Prior Year Cancelled Encumbrances	<u>-</u>
Unencumbered Cash, Ending	\$ <u><u>17,171</u></u>