

CITY OF PRETTY PRAIRIE, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2020

CITY OF PRETTY PRAIRIE, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2020

Michael Seyb, Mayor

CITY COUNCIL

Corby Stucky

Dennis Detter

Barry Hendrixson

Katie Belden

James White, II

CITY OFFICERS

Jenifer Albright
Clerk

Angie Simmons
Treasurer

Stanley R. Juhnke
Attorney

CITY OF PRETTY PRAIRIE, KANSAS

For the Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Pretty Prairie, Kansas 67570

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of the City of Pretty Prairie, a Municipality as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Pretty Prairie 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 Pretty Prairie as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

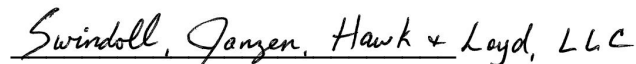
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Pretty Prairie as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2020 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds (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 2020 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 2020 basic financial statement. The 2020 information has been 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 information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Pretty Prairie, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated March 13, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.


Swindoll, Janzen, Hawk & Loyd, LLC
Hutchinson, KS
March 29, 2021

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis**

For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	\$ 4,263	\$ -	\$ 384,641	\$ 354,085	\$ 34,819	\$ 1,974	\$ 36,793
SPECIAL PURPOSE FUNDS:							
Ambulance Fund	36,909	-	110,864	100,193	47,580	1,721	49,301
Library Fund	-	-	13,192	12,872	320	-	320
Special City and County Highway Fund	11,632	-	26,690	24,216	14,106	1,041	15,147
Special Parks & Recreation Fund	2,926	-	596	585	2,937	-	2,937
Capital Improvements 1% Sales Tax Fund	12,686	-	45,986	34,500	24,172	-	24,172
Ambulance Equipment Reserve Fund	228	-	-	-	228	-	228
CARES Act Fund	-	-	1,020	68,188	(67,168)	-	(67,168)
Municipal Equipment Reserve Fund	5,947	-	-	-	5,947	-	5,947
Total Special Purpose Funds	70,328	-	198,348	240,554	28,122	2,762	30,884
BOND AND INTEREST FUND:							
Bond and Interest Fund	24,811	-	64,677	52,373	37,115	-	37,115
BUSINESS FUNDS:							
Golf Course Fund	(119,100)	-	-	-	(119,100)	-	(119,100)
Refuse Utility Fund	9,004	-	57,964	58,444	8,524	-	8,524
Sewer Utility Fund	37,223	-	91,403	65,378	63,248	209	63,457
Water Utility Fund	222,608	-	191,331	233,926	180,013	4,119	184,132
Water and Sewer Reserve Fund	6,000	-	-	-	6,000	-	6,000
2008 Sewer Line Revenue Bond Fund	262	-	1,200	1,172	290	-	290
Total Business Funds	155,997	-	341,898	358,920	138,975	4,328	143,303
Total Reporting Entity (Excluding Agency Funds)	\$ 255,399	\$ -	\$ 989,564	\$ 1,005,932	\$ 239,031	\$ 9,064	\$ 248,095
COMPOSITION OF CASH:							
Cash on Hand						\$	150
Checking							199,180
Investments							65,171
Related Municipal Entity							17,700
Total Cash							282,201
Less Agency Funds per Schedule 3							(34,106)
Total Reporting Entity (Excluding Agency Funds)						\$	248,095

CITY OF PRETTY PRAIRIE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Pretty Prairie is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Pretty Prairie (the City) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

In violation of K.S.A. 10-1113, a cash basis violation occurred in the Golf Course Fund.

3. DEPOSITS AND INVESTMENTS

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

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the City's carrying amount of deposits was \$282,051 and the bank balance was \$295,260. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$45,260 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of year	Additions	Reductions/ Payments	Balance End of Year	Interest & Fees Paid
General Obligation Bonds:									
Series 2018	2.00 - 3.70%	09/26/18	\$ 745,000	09/01/38	\$ 715,000	\$ -	\$ 30,000	\$ 685,000	\$ 22,373
Revenue Bonds:									
Series 2008 Sewer Line	5.45%	12/19/08	62,000	12/01/28	36,000	-	3,200	32,800	1,962
KDHE Loan:									
Project #2914	1.46%	02/01/19	1,857,000	08/01/38	1,779,179	-	176,486	1,602,693	31,836
Capital Leases:									
2015 Pickup	2.91%	10/09/15	31,880	01/15/21	11,013	-	5,426	5,587	325
Ambulance	3.00%	04/25/17	106,513	04/25/23	69,683	-	69,683	-	2,121
Ambulance	2.85%	11/06/20	59,851	04/25/23	-	59,851	-	59,851	-
Skidsteer	3.00%	04/21/17	41,163	04/21/23	23,453	-	5,853	17,600	547
Total Capital Leases					104,149	59,851	80,962	83,038	2,993
Total Contractual Indebtedness					\$ 2,634,328	\$ 59,851	\$ 290,648	\$ 2,403,531	\$ 59,164

4. LONG-TERM DEBT (CONT.)

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

	Year									
	2021	2022	2023	2024	2025	2026 to 2030	2031 to 2035	2036 to 2041	Total	
PRINCIPAL:										
General Obligation Bonds:										
Series 2018	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000	\$ 210,000	\$ 145,000	\$ 685,000	
Revenue Bonds:										
Series 2008 Sewer Line	3,400	3,600	3,800	4,000	4,200	13,800	-	-	32,800	
KDHE Loan:										
Project # 2914	76,062	77,445	78,853	80,286	81,746	431,573	472,260	304,468	1,602,693	
Capital Leases:										
2015 Pickup	5,587	-	-	-	-	-	-	-	5,587	
Ambulance	15,012	14,523	14,942	15,374	-	-	-	-	59,851	
Skidsteer	5,990	6,129	5,481	-	-	-	-	-	17,600	
TOTAL PRINCIPAL	<u>136,051</u>	<u>131,697</u>	<u>133,076</u>	<u>129,660</u>	<u>115,946</u>	<u>625,373</u>	<u>682,260</u>	<u>449,468</u>	<u>2,403,531</u>	
INTEREST:										
General Obligation Bonds:										
Series 2018	21,773	21,097	20,422	19,673	18,923	80,268	49,280	10,869	242,305	
Revenue Bonds:										
Series 2008 Sewer Line	1,788	1,602	1,406	1,199	981	1,526	-	-	8,502	
KDHE Loan:										
Project # 2914	28,666	27,283	25,876	24,441	22,981	92,065	51,379	9,717	282,408	
Capital Leases:										
2015 Pickup	165	-	-	-	-	-	-	-	165	
Ambulance	805	1,296	876	445	-	-	-	-	3,422	
Skidsteer	410	271	128	-	-	-	-	-	809	
TOTAL INTEREST	<u>53,607</u>	<u>51,549</u>	<u>48,708</u>	<u>45,758</u>	<u>42,885</u>	<u>173,859</u>	<u>100,659</u>	<u>20,586</u>	<u>537,611</u>	
TOTAL PRINCIPAL AND INTEREST	<u>\$ 189,658</u>	<u>\$ 183,246</u>	<u>\$ 181,784</u>	<u>\$ 175,418</u>	<u>\$ 158,831</u>	<u>\$ 799,232</u>	<u>\$ 782,919</u>	<u>\$ 470,054</u>	<u>\$ 2,941,142</u>	

5. REVENUE BOND COVENANTS

During the year ended December 31, 2008, the City issued Sewer Utility System Revenue Bonds in the amount of \$62,000. The bonds were issued for the purpose of providing funds to pay for the costs of reconstructing, altering, repairing, improving, extending or enlarging the sewer utility system of the City.

In connection with the 2008-A bond issue the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of Resolution No. 2008-10, the City is required to meet certain requirements for debt service coverage ratios, rate covenants, tax covenants, bond reserve accounts, system reserve accounts and bond and interest payment accounts.

For the year ended December 31, 2020, the Water and Sewer System had a debt service coverage ratio, as computed under the bond resolution, of 11.99. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.40.

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

Water and Sewer Utility Funds			
Total revenues per report		\$	282,733
Total expenditures per report	\$	314,182	
Less administrative expenditures per report		(92,902)	221,280
Net revenues		\$	61,453
Debt service requirements for all System Revenue Bonds		\$	5,126
Debt service coverage ratio			11.99

Under the terms of Resolution No. 2008-10, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2020. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Water and Sewer Reserve Fund at December 31, 2020, was \$6,000; and the 2008 Sewer Line Revenue Bond Fund was \$290 for total reserves of \$6,290.

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

Water and Sewer Utility customers number 270 at January 1, 2020 and 296 at December 31, 2020.

6. DEFINED BENEFIT PENSION PLAN

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$11,858 for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$119,847. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

(b) Other Post Employment Benefits - KPERS Death and Disabilities

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, 2020.

(c) Other Employee Benefits

Vacation – Five days of vacation leave may be accumulated and carried over to the next year. No vacation leave shall be taken until a new employee has completed one year of service.

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

(c) Other Employee Benefits (cont.)

Each permanent full-time employee will accrue vacation leave as follows:

<u>Year of Service</u>	<u>Per Year</u>
After 90 days	8 hours/month
5 - 10	10 hours/month
10 - 15	12 hours/month
Over 15	14 hours/month

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

Upon termination, an employee shall be compensated for all earned but unused vacation at his/her final rate of pay, subject to the maximum hours of accumulation authorized based on years of service.

Amount of sick leave – Full-time employees earn sick leave at the rate of eight hours for each full month of service with a maximum accumulation of 720 hours of sick leave. Part-time employees who are employed to work not less than 20 hours per week earn sick leave at the rate of four hours for each month of service. On termination of employment an employee shall not be paid for accumulated sick leave.

8. CLAIMS AND JUDGMENTS

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020 and there were no settlements that exceeded insurance coverage in the past three years.

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Sewer Utility Fund	2008 Sewer Line Rev Bond Fund	K.S.A. 12-825d	\$ 1,200
Total			<u>\$ 1,200</u>

10. COVID-19 NOTE

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. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The City received CRF in the amount of \$68,189 during 2020. The City is encouraged to share the CRF with local businesses within the City. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

11. SUBSEQUENT EVENTS

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

CITY OF PRETTY PRAIRIE, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**Regulatory Basis**

(Budgeted Funds Only)

For the Year Ended December 31, 2020

	<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 FUND:					
General Fund	\$ 368,769	\$ 74,646	\$ 443,415	\$ 354,085	\$ (89,330)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	99,346	1,677	101,023	100,193	(830)
Library Fund	17,510	-	17,510	12,872	(4,638)
Special Highway Fund	24,216	-	24,216	24,216	-
Special Parks and Recreation Fund	3,296	-	3,296	585	(2,711)
Capital Improvements 1% Sales Tax Fund	34,500	-	34,500	34,500	-
BOND AND INTEREST FUND:					
Bond and Interest Fund	177,298	-	177,298	52,373	(124,925)
BUSINESS FUNDS:					
Refuse Utility Fund	72,229	-	72,229	58,444	(13,785)
Sewer Utility Fund	109,429	-	109,429	65,378	(44,051)
Water Utility Fund	367,153	-	367,153	233,926	(133,227)

CITY OF PRETTY PRAIRIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Taxes -				
Ad valorem property tax	\$ 177,376	\$ 186,053	\$ 154,862	\$ 31,191
Delinquent collections	-	-	1,300	(1,300)
Motor vehicle tax	-	-	25,125	(25,125)
Recreational vehicle tax	-	-	450	(450)
16/20M vehicle tax	-	-	176	(176)
Commercial vehicle tax	-	-	742	(742)
Watercraft tax	-	-	114	(114)
Intangible tax	-	-	1,222	(1,222)
Local alcoholic liquor tax	1,080	1,046	1,100	(54)
Local sales tax	78,532	91,697	72,000	19,697
Compensating use tax	16,353	6,481	11,500	(5,019)
Total Taxes	273,341	285,277	268,591	16,686
Licenses and Permits -				
Licenses and permits	-	-	300	(300)
Utility franchise fees	17,954	17,625	19,000	(1,375)
Dog tags, impounds, adoption fees	611	1,633	-	1,633
Total Licenses and Permits	18,565	19,258	19,300	(42)
Fines, Forfeitures and Penalties -				
Fines and fees	1,380	645	-	645
Copying fees	159	176	-	176
Total Fines, Forfeitures and Penalties	1,539	821	-	821
Use of Money and Property -				
Interest received	468	203	250	(47)
Other -				
Heavy machine work	460	2,428	-	2,428
Insurance reimbursements	15,336	-	-	-
Miscellaneous	2,576	1,858	-	1,858
Reimbursements	39,963	74,646	-	74,646
Zoning fees	440	150	-	150
Total Other	58,775	79,082	-	79,082
Transfers In -				
Transfer from Refuse Utility Fund	-	-	10,000	(10,000)
Transfer from Sewer Utility Fund	-	-	30,000	(30,000)
Total Transfers In	-	-	40,000	(40,000)
Total Receipts	352,688	384,641	\$ 328,141	\$ 56,500

CITY OF PRETTY PRAIRIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures				
Administrative -				
Personal services	\$ 56,440	\$ 54,186	\$ 62,000	\$ (7,814)
Contractual services	120,361	153,421	90,000	63,421
Commodities	17,203	22,552	30,000	(7,448)
Capital outlay	77,406	15,054	15,000	54
Lease	21,984	11,144	-	11,144
Interest	1,158	1,007	-	1,007
Total Administrative	<u>294,552</u>	<u>257,364</u>	<u>197,000</u>	<u>60,364</u>
Employee Benefits -				
Contractual services	475	55	-	55
Payroll Tax	23,844	24,996	27,000	(2,004)
Health Insurance	8,849	11,150	18,000	(6,850)
Kansas Unemployment Tax	983	-	100	(100)
Total Employee Benefits	<u>34,151</u>	<u>36,201</u>	<u>45,100</u>	<u>(8,899)</u>
Street -				
Personal services	10,262	13,110	-	13,110
Contractual services	10,000	-	9,000	(9,000)
Capital outlay	-	47,410	44,180	3,230
Total Street	<u>20,262</u>	<u>60,520</u>	<u>53,180</u>	<u>7,340</u>
Transfer to Library Fund	149	-	-	-
Cash Forward	-	-	73,489	(73,489)
Legal General Fund Budget	349,114	354,085	368,769	58,805
Adjustment for qualifying budget credits	-	-	74,646	(74,646)
Total Expenditures	<u>349,114</u>	<u>354,085</u>	<u>\$ 443,415</u>	<u>\$ (15,841)</u>
Receipts Over (Under) Expenditures	3,575	30,556		
Unencumbered Cash, Beginning	688	4,263		
Unencumbered Cash, Ending	<u>\$ 4,263</u>	<u>\$ 34,819</u>		

CITY OF PRETTY PRAIRIE, KANSAS

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

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance -</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 39,280	\$ 40,577	\$ 34,884	\$ 5,693
Motor vehicle tax	-	-	5,783	(5,783)
Recreational vehicle tax	-	-	103	(103)
16/20M vehicle tax	-	-	41	(41)
Commercial motor vehicle tax	-	-	171	(171)
Watercraft tax	-	-	27	(27)
Ambulance runs	44,332	31,778	50,000	(18,222)
State aid	-	19,719	-	-
Reimbursement from Reno County/ Hutchinson Hospital	20,100	14,700	-	14,700
Miscellaneous	4,475	2,413	4,500	(2,087)
Reimbursements	4,803	1,677	-	1,677
Total Receipts	112,990	110,864	\$ 95,509	\$ (4,364)
Expenditures				
Personal services	39,612	35,308	\$ 38,000	\$ (2,692)
Contractual services	11,910	8,251	22,000	(13,749)
Commodities	2,393	2,211	6,000	(3,789)
Capital outlay	7,238	32,549	9,910	22,639
Principal	16,154	20,343	18,766	1,577
Interest	2,612	593	-	593
Debt Service - Other	-	938	-	938
Cash forward	-	-	4,670	(4,670)
Legal Ambulance Fund Budget	79,919	100,193	99,346	847
Adjustment for qualifying budget credits	-	-	1,677	(1,677)
Total Expenditures	79,919	100,193	\$ 101,023	\$ (830)
Receipts Over (Under) Expenditures	33,071	10,671		
Unencumbered Cash, Beginning	3,838	36,909		
Unencumbered Cash, Ending	\$ 36,909	\$ 47,580		

CITY OF PRETTY PRAIRIE, KANSAS

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

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 10,548	\$ 11,792	\$ 10,123	\$ 1,669
Delinquent tax	-	-	65	(65)
Motor vehicle tax	-	-	1,678	(1,678)
Recreational vehicle tax	-	-	30	(30)
16/20M vehicle tax	-	-	12	(12)
Commercial motor vehicle tax	-	-	50	(50)
Transfer from General Fund	149	-	-	-
Miscellaneous	-	1,400	-	1,400
Total Receipts	10,697	13,192	\$ 11,958	\$ 1,234
Expenditures				
Contractual services	10,241	12,872	\$ 17,510	\$ (4,638)
Receipts Over (Under) Expenditures	456	320		
Unencumbered Cash, Beginning	(456)	-		
Unencumbered Cash, Ending	\$ -	\$ 320		

CITY OF PRETTY PRAIRIE, KANSAS

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

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas gas tax	\$ 17,899	\$ 16,938	\$ 17,840	\$ (902)
City-County highway gas tax	10,209	9,752	2,500	7,252
Reimbursements	8	-	-	-
Total Receipts	28,116	26,690	\$ 20,340	\$ 6,350
Expenditures				
Personal services	7,901	8,694	\$ 7,880	\$ 814
Contractual services	8,132	7,601	3,076	4,525
Commodities	6,497	4,370	-	4,370
Capital outlay	577	3,551	-	3,551
Lease	-	-	12,151	(12,151)
Cash forward	-	-	1,109	(1,109)
Total Expenditures	23,107	24,216	\$ 24,216	\$ -
Receipts Over (Under) Expenditures	5,009	2,474		
Unencumbered Cash, Beginning	6,623	11,632		
Unencumbered Cash, Ending	\$ 11,632	\$ 14,106		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS & RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Local alcoholic liquor tax	\$ 880	\$ 596	\$ 900	\$ (304)
Expenditures				
Contractual services	-	410	\$ 3,296	\$ (2,886)
Capital outlay	-	175	-	175
Total Expenditures	-	585	\$ 3,296	\$ (2,711)
Receipts Over (Under) Expenditures	880	11		
Unencumbered Cash, Beginning	2,046	2,926		
Unencumbered Cash, Ending	\$ 2,926	\$ 2,937		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUNDCAPITAL IMPROVEMENTS 1% SALES TAX FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales tax	\$ 12,686	\$ 45,986	<u>\$ 23,000</u>	<u>\$ 22,986</u>
Expenditures				
Capital Outlay	<u>-</u>	<u>34,500</u>	<u>\$ 34,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	12,686	11,486		
Unencumbered Cash, Beginning	<u>-</u>	<u>12,686</u>		
Unencumbered Cash, Ending	<u>\$ 12,686</u>	<u>\$ 24,172</u>		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUNDAMBULANCE EQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts	\$ -	\$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	228	228
Unencumbered Cash, Ending	<u>\$ 228</u>	<u>\$ 228</u>

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUNDCARES ACT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Reimbursed Expenses	\$ -	\$ 1,020
Expenditures		
Personal Services	-	225
Contractual Services	-	66,031
Commodities	-	591
Capital Outlay	-	1,341
Total Expenditures	-	68,188
Receipts Over (Under) Expenditures	-	(67,168)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (67,168)

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL EQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>5,947</u>	<u>5,947</u>
Unencumbered Cash, Ending	<u>\$ 5,947</u>	<u>\$ 5,947</u>

CITY OF PRETTY PRAIRIE, KANSAS

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

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem tax	\$ 64,173	\$ 64,677	\$ 55,197	\$ 9,480
Motor vehicle tax	-	-	10,810	(10,810)
16/20M vehicle tax	-	-	193	(193)
Recreational vehicle tax	-	-	76	(76)
Watercraft tax	-	-	77	(77)
Commercial vehicle tax	-	-	319	(319)
Transfer from Water	-	-	104,925	(104,925)
Total Receipts	<u>64,173</u>	<u>64,677</u>	<u>\$ 171,597</u>	<u>\$ (106,920)</u>
Expenditures				
Principal	30,000	30,000	\$ 30,000	\$ -
Interest	21,376	22,373	22,373	-
Cash basis reserve	-	-	20,000	(20,000)
KDHE loan	-	-	104,925	(104,925)
Legal Bond and Interest Fund Budget	<u>51,376</u>	<u>52,373</u>	<u>177,298</u>	<u>(124,925)</u>
Total Expenditures	<u>51,376</u>	<u>52,373</u>	<u>\$ 177,298</u>	<u>\$ (124,925)</u>
Receipts Over (Under) Expenditures	12,797	12,304		
Unencumbered Cash, Beginning	<u>12,014</u>	<u>24,811</u>		
Unencumbered Cash, Ending	<u>\$ 24,811</u>	<u>\$ 37,115</u>		

CITY OF PRETTY PRAIRIE, KANSAS

CAPITAL PROJECTS FUND2017 WATER PROJECT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Loan proceeds	\$ 800,111	\$ -
Expenditures		
Contractual services	<u>800,111</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUNDGOLF COURSE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>(119,100)</u>	<u>(119,100)</u>
Unencumbered Cash, Ending	<u>\$ (119,100)</u>	<u>\$ (119,100)</u>

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUNDREFUSE UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales to customers	\$ 57,888	\$ 57,964	\$ 60,000	\$ (2,036)
Expenditures				
Contractual services	56,113	57,478	\$ 52,776	\$ 4,702
Commodities	-	966	-	966
Transfer to General Fund	-	-	10,000	(10,000)
Cash forward	-	-	9,453	(9,453)
Total Expenditures	<u>56,113</u>	<u>58,444</u>	<u>\$ 72,229</u>	<u>\$ (13,785)</u>
Receipts Over (Under) Expenditures	1,775	(480)		
Unencumbered Cash, Beginning	<u>7,229</u>	<u>9,004</u>		
Unencumbered Cash, Ending	<u>\$ 9,004</u>	<u>\$ 8,524</u>		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 91,349	\$ 91,403	\$ 95,000	\$ (3,597)
Expenditures				
Personal services	24,795	26,946	\$ 25,000	\$ 1,946
Contractual services	19,416	24,292	18,000	6,292
Commodities	3,462	6,395	4,000	2,395
Capital outlay	-	1,187	915	272
Principal	-	3,200	-	3,200
Interest	-	1,963	-	1,963
Transfer to 2008 Sewer Line Revenue Bond Fund	5,100	1,200	5,220	(4,020)
Transfer to 2002 Revenue Bond Fund	-	-	30,000	(30,000)
Cash forward	-	-	26,294	(26,294)
Refund	-	195	-	195
Total Expenditures	54,690	65,378	\$ 109,429	\$ (44,051)
Receipts Over (Under) Expenditures	36,659	26,025		
Unencumbered Cash, Beginning	564	37,223		
Unencumbered Cash, Ending	\$ 37,223	\$ 63,248		

CITY OF PRETTY PRAIRIE, KANSAS

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

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance - Over (Under)</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Sale of water	\$ 181,375	\$ 186,531	\$ 182,000	\$ 4,531
Connection fees	1,518	2,110	600	1,510
Miscellaneous	13	2,310	-	2,310
Grant proceeds	5,607	-	-	-
Local sales tax	-	-	1,000	(1,000)
Reimbursements	2	380	-	380
Total Receipts	<u>188,515</u>	<u>191,331</u>	<u>\$ 183,600</u>	<u>\$ 7,731</u>
Expenditures				
Personal services	40,570	43,999	\$ 43,000	\$ 999
Contractual services	25,216	61,462	60,564	898
Commodities	7,658	9,987	5,624	4,363
Capital outlay	2,137	10,482	75,000	(64,518)
Principal	77,821	76,069	-	76,069
Interest	33,261	31,836	-	31,836
Lease	1,917	-	-	-
Refund	-	91	-	91
Transfer to 2008 Water Tower Revenue Bond Fund	-	-	3,000	(3,000)
Transfer to Bond and Interest Fund	-	-	104,925	(104,925)
Cash forward	-	-	75,040	(75,040)
Total Expenditures	<u>188,580</u>	<u>233,926</u>	<u>\$ 367,153</u>	<u>\$ (133,227)</u>
Receipts Over (Under) Expenditures	(65)	(42,595)		
Unencumbered Cash, Beginning	<u>222,673</u>	<u>222,608</u>		
Unencumbered Cash, Ending	<u>\$ 222,608</u>	<u>\$ 180,013</u>		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUNDWATER AND SEWER RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>6,000</u>	<u>6,000</u>
Unencumbered Cash, Ending	<u>\$ 6,000</u>	<u>\$ 6,000</u>

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND2008 SEWER LINE REVENUE BOND FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Transfer from Sewer Utility Fund	\$ 5,100	\$ 1,200
Expenditures		
Contractual Services	-	1,172
Principal	3,000	-
Interest	<u>2,128</u>	<u>-</u>
Total Expenditures	<u>5,128</u>	<u>1,172</u>
Receipts Over (Under) Expenditures	(28)	28
Unencumbered Cash, Beginning	<u>290</u>	<u>262</u>
Unencumbered Cash, Ending	<u>\$ 262</u>	<u>\$ 290</u>

CITY OF PRETTY PRAIRIE, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Youth Center/Roller Rink Maintenance	\$ 17,700	\$ -	\$ -	\$ 17,700
Water Deposit Fund	<u>16,489</u>	<u>-</u>	<u>83</u>	<u>16,406</u>
Total	<u>\$ 34,189</u>	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ 34,106</u>