

**CITY OF BLUE RAPIDS
BLUE RAPIDS, KANSAS**

**FINANCIAL STATEMENT
DECEMBER 31, 2019**

CITY OF BLUE RAPIDS, KANSAS

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council of the
City of Blue Rapids, Kansas

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

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 the 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 City'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 City'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 opinions.

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 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 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 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.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.

Manhattan, Kansas

March 23, 2020



STATEMENT 1

CITY OF BLUE RAPIDS, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	\$ 240,596	\$ 1,090,058	\$ 1,042,493	\$ 288,161	\$ 47,438	\$ 335,599
Special Purpose Funds:						
Library	748	25,441	25,410	779	-	779
Special Highway	-	26,417	26,417	-	814	814
Capital Improvements	1,381	954	1,062	1,273	-	1,273
Bond and Interest Fund	37,968	35,842	41,545	32,265	-	32,265
Capital Project Funds:						
Pool Improvement	44,010	23,092	9,200	57,902	-	57,902
Library Improvement	7,687	15	5,815	1,887	-	1,887
Trust Funds:						
Special Law Enforcement Trust	-	-	-	-	-	-
Johnston Restricted	46,468	472	-	46,940	-	46,940
Business Funds:						
Water/Sewer/Refuse Utility	94,377	356,358	383,646	67,089	15,244	82,333
Utility System Reserve	17,928	9,975	-	27,903	-	27,903
Total	<u>\$ 491,163</u>	<u>\$ 1,568,624</u>	<u>\$ 1,535,588</u>	<u>\$ 524,199</u>	<u>\$ 63,496</u>	<u>\$ 587,695</u>

Composition of Cash and Investments:

Checking Accounts	\$ 186,538
Certificates of Deposit	394,657
U.S. Treasury Bonds - Series H	6,500
Total Cash and Investments	<u>\$ 587,695</u>

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

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Blue Rapids, Kansas (the City), is a municipal corporation governed by an elected five-member council plus a mayor. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above does not include the component units of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2019:

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 regulatory receipt sources 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 funds – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust 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.).

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

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (continued)

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 regulatory basis of accounting.

Reimbursed Expenses

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

Note 2 – Budgetary Information

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

1. Preparation of 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.

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 2 – Budgetary Information (continued)

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. There were no such amendments to the 2019 budget.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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, trust funds and the following special purpose fund: capital improvements.

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

Note 3 - Deposits and Investments

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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 (d) (1) 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.

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 3 - Deposits and Investments (continued)

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 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%. The City did not have a peak period pledge agreement during 2019, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the carrying amount of the City's deposits including certificates of deposit was \$581,195 and the bank balance was \$582,331. The bank balance was held at one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining 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, UMB National Bank of America, 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.

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.

As of December 31, 2019, the City held Series HH United States Savings Bonds as investments totaling \$6,500 with issue dates ranging from April 1994 to September 1998.

Note 4 - 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 1st 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 of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 5 - Long-Term Debt

The City has a loan agreement with the Kansas Department of Health and Environment's Kansas Public Water Supply Loan Fund. The agreement enabled the City to borrow \$211,585. The loan is being repaid over twenty years.

The City has issued Series 2011 General Obligation Storm Sewer Bonds in the amount of \$196,000. Principal and interest on the bonds are payable from ad valorem taxes.

The City has issued Series 2015-A General Obligation Bonds in the amount of \$40,000. Principal and interest on the bonds are payable from ad valorem taxes.

The City has issued Series 2015-B General Obligation Bonds in the amount of \$65,850. Principal and interest on the bonds are payable from ad valorem taxes.

The City has issued Series 2017 General Obligation Bonds in the amount of \$185,000. Principal and interest on the bonds are payable from ad valorem taxes.

The City has a lease purchase of a 2017 Dodge Ram police truck in the amount of \$59,501. The lease is for six annual payments starting in December 2017 with an interest rate of 1.20%.

The City has a lease purchase of a 2019 Dodge Ram police truck in the amount of \$29,601. The lease is for five annual payments starting in October 2020 with an interest rate of 4.25%.

The City has a lease purchase of a commercial building in the amount of \$60,000. The lease is for monthly payments starting in January 2020 with a final payment due October 15, 2035 with an interest rate of 4.5%.

CITY OF BLUE RAPIDS, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2019

Note 5 - Long-Term Debt (continued)

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

	Amount of Issue	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Interest
General Obligation Bonds									
Series 2011	\$ 196,000	4.25%	1/25/2011	9/1/2031	\$ 149,000	\$ -	\$ 9,000	\$ 140,000	\$ 6,333
Series 2015-A	40,000	3.50%	7/28/2015	7/28/2045	37,593	-	859	36,734	1,316
Series 2015-B	65,850	3.63%	7/28/2015	7/28/2045	61,963	-	1,390	60,573	2,246
Series 2017	185,000	1.50%	6/8/2017	6/1/2027	169,000	-	18,000	151,000	2,400
Total General Obligation Bonds Payable					<u>417,556</u>	<u>-</u>	<u>29,249</u>	<u>388,307</u>	<u>12,295</u>
Other Loans									
KDHE Loan	211,585	3.79%	1/31/2011	8/1/2031	<u>154,745</u>	<u>-</u>	<u>9,410</u>	<u>145,335</u>	<u>5,777</u>
Capital Leases									
2017 Dodge Ram	59,051	1.20%	6/2/2017	12/1/2022	37,854	-	10,633	27,221	441
2019 Dodge Durango	29,601	4.25%	10/24/2019	1/29/2024	-	29,601	-	29,601	-
Grocery Store	60,000	4.50%	11/7/2019	10/15/2035	-	60,000	-	60,000	-
Total Capital Leases					<u>37,854</u>	<u>89,601</u>	<u>10,633</u>	<u>116,822</u>	<u>441</u>
Total Long Term Debt					<u>\$ 610,155</u>	<u>\$ 89,601</u>	<u>\$ 49,292</u>	<u>\$ 650,464</u>	<u>\$ 18,513</u>

CITY OF BLUE RAPIDS, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2019

Note 5 - Long-Term Debt (continued)

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	2045-2049	Total
Principal:											
2011 GO Bonds	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 61,000	\$ 29,000	\$ -	\$ -	\$ -	\$ 140,000
2015-A GO Bonds	889	920	952	986	1,020	5,663	6,726	7,989	9,487	2,102	36,734
2015-B GO Bonds	1,441	1,493	1,547	1,603	1,661	9,256	11,059	13,213	15,790	3,510	60,573
2017 GO Bonds	18,000	18,000	18,000	19,000	19,000	59,000	-	-	-	-	151,000
KDHE Loan	9,769	10,143	10,531	10,934	11,352	63,619	28,987	-	-	-	145,335
2017 Dodge Lease	10,747	10,876	5,598	-	-	-	-	-	-	-	27,221
2019 Dodge Durango	5,450	5,664	5,905	6,156	6,426	-	-	-	-	-	29,601
Grocery Store	-	2,868	3,000	3,138	3,275	18,799	23,546	5,374	-	-	60,000
Total Principal	55,296	59,964	55,533	51,817	53,734	217,337	99,318	26,576	25,277	5,612	650,464
Interest:											
2011 GO Bonds	5,950	5,568	5,143	4,718	4,293	14,152	1,870	-	-	-	41,694
2015-A GO Bonds	1,286	1,255	1,222	1,189	1,155	5,211	4,149	2,886	1,387	74	19,814
2015-B GO Bonds	2,196	2,144	2,089	2,033	1,975	8,928	7,124	4,969	2,394	127	33,979
2017 GO Bonds	2,130	1,860	1,590	1,312	1,027	1,343	-	-	-	-	9,262
KDHE Loan	5,417	5,043	4,655	4,252	3,833	12,310	1,386	-	-	-	36,896
2017 Dodge Lease	454	327	198	67	-	-	-	-	-	-	1,046
2019 Dodge Durango	1,230	1,026	785	534	273	-	-	-	-	-	3,848
Grocery Store	2,707	2,641	2,509	2,372	2,234	8,739	4,139	-	-	-	25,341
Total Interest	21,370	19,864	18,191	16,477	14,790	50,683	18,668	7,855	3,781	201	171,880
Total Principal and Interest	\$ 76,666	\$ 79,828	\$ 73,724	\$ 68,294	\$ 68,524	\$ 268,020	\$ 117,986	\$ 34,431	\$ 29,058	\$ 5,813	\$ 822,344

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 6 - Interfund Transactions

The following operating transfers have been authorized for the year 2019:

From	To	Amount	Authority
Water/Sewer/Refuse Utility	General Fund	\$ 185,000	K.S.A. 12-825d(d)
Water/Sewer/Refuse Utility	Utility System Reserve Fund	5,000	K.S.A. 12-631(p)
Library Improvement Fund	General Fund	5,815	Library Agreement
General Fund	Bond and Interest	5,815	Library Agreement

Note 7 – Other Long-Term Obligations from Operations

Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employees. Only full-time employees, defined as employees who work at least 40 hours per week, shall be entitled to benefits of leave accumulation, holidays, insurance programs and other similar benefits. No benefits are available or can be accrued by a part-time or seasonal employee. Full-time employees are entitled to 5 days paid vacation leave after one year, based on an eight-hour workday. Employees earn 10 vacation days per year after they have been employed two years; 15 days after 10 years; 20 days after 20 years; and 25 paid vacation days per year after 25 years or more. It is the policy of the City Council that an employee use their accumulated annual leave during each calendar year. However, an employee that voluntarily terminates employment with a minimum of a two-week notice, shall be paid for accrued vacation time. Full-time employees earn 1 day of sick leave for each full month of service. Sick leave may be accumulated to 480 hours or 60 days. An employee shall not be paid for any sick leave upon termination of his/her employment with the City.

Note 8 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

CITY OF BLUE RAPIDS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 8 - Risk Management (continued)

There have been no decreases in insurance coverage from the prior year. The City continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9 - Defined Contribution Pension Plan

Substantially all employees of the City are enrolled in a Section 457 retirement plan with a qualified retirement company. The City's employee personnel policy is to fund all pension costs accrued at 6% of the employees' gross wages. The employees' contribution percentage is voluntarily selected by the employee. During the year, the City changed plans and now all employees are fully vested upon entering the plan.

The retirement company and the City Council are responsible for the administration of the retirement plan. For the year ending December 31, 2019, the City contribution totaled \$12,637 and the employee contributions totaled \$5,827 for a total plan contribution of \$18,464.

Note 10 – Johnston Restricted Fund

During a prior year, the City received a restricted donation of \$46,234 which cannot be spent. The interest earned on this donation can be used by the City for projects as determined by the governing body of the City.

Note 11 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF BLUE RAPIDS, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 1,055,916	\$ -	\$ 1,055,916	\$ 1,042,493	\$ (13,423)
Special Purpose Funds:					
Library	25,410	-	25,410	25,410	-
Special Highway	26,600	-	26,600	26,417	(183)
Capital Improvements *	1,440	-	1,440	1,062	(378)
Bond and Interest Fund	73,052	-	73,052	41,545	(31,507)
Capital Project Funds:					
Pool Improvement *	47,130	-	47,130	9,200	(37,930)
Library Improvement *	9,980	-	9,980	5,815	(4,165)
Trust Funds:					
Special Law Enforcement Trust *	1,200	-	1,200	-	(1,200)
Johnston Restricted *	46,693	-	46,693	-	(46,693)
Business Funds:					
Water/Sewer/Refuse Utility	450,668	-	450,668	383,646	(67,022)
Utility System Reserve	26,590	-	26,590	-	(26,590)

* Statutory Budget not required.

CITY OF BLUE RAPIDS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	\$ 367,505	\$ 380,333	\$ (12,828)
Delinquent tax	12,946	-	12,946
Motor vehicle tax	51,061	48,670	2,391
Recreational vehicle tax	1,730	1,560	170
CMV tax	838	392	446
16/20M trucks tax	302	366	(64)
Intangible tax	9,559	3,182	6,377
Franchise tax	34,331	35,000	(669)
Local alcoholic liquor tax	104	764	(660)
Local sales tax	170,948	163,000	7,948
Occupation tax	300	300	-
County ambulance payment	-	12,000	(12,000)
Zoning permit fees	475	750	(275)
Cereal malt beverage license	630	525	105
Business license/permits	310	535	(225)
Dog/cat licenses	2,835	1,900	935
Interest on idle funds	1,706	2,100	(394)
Municipal court fines	20,473	16,500	3,973
Cemetery open/close	1,825	1,500	325
Cemetery lots	900	-	900
Community center rentals	2,478	2,500	(22)
Dump fees	326	400	(74)
Special purpose vehicle registration	1,425	1,250	175
Grant income	50,000	-	50,000
Donations	50,000	-	50,000
Miscellaneous income	30,817	6,250	24,567
Loan Proceeds	89,601	-	89,601
Neighborhood revitalization rebate	(4,182)	(4,621)	439
Transfer from Johnston Restricted Fund	-	225	(225)
Transfer from Library Improvement Fund	5,815	5,815	-
Transfer from Water/Sewer/Refuse Utility Fund	185,000	185,000	-
Total Receipts	<u>1,090,058</u>	<u>\$ 866,196</u>	<u>\$ 223,862</u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Expenditures:			
General Administration:			
Personal services	\$ 46,106	\$ 55,080	\$ (8,974)
Contractual services	45,897	36,500	9,397
Commodities	42,416	28,500	13,916
Lease payments	222	-	222
Capital outlay	160,000	-	160,000
Total General Administration	<u>294,641</u>	<u>120,080</u>	<u>174,561</u>
Street Department:			
Personal services	103,179	117,300	(14,121)
Commodities	95,030	88,000	7,030
Total Street Department	<u>198,209</u>	<u>205,300</u>	<u>(7,091)</u>
Parks Department:			
Personal services	24,150	34,885	(10,735)
Contractual services	2,095	1,075	1,020
Commodities	10,472	12,700	(2,228)
Total Parks Department	<u>36,717</u>	<u>48,660</u>	<u>(11,943)</u>
Police Department:			
Personal services	124,161	104,050	20,111
Contractual services	10,595	13,100	(2,505)
Commodities	35,388	29,300	6,088
Capital outlay	54,479	11,074	43,405
Total Police Department	<u>224,623</u>	<u>157,524</u>	<u>67,099</u>
Emergency Services Department:			
Emergency Services Department	-	12,000	(12,000)
Total Emergency Services Department	<u>-</u>	<u>12,000</u>	<u>(12,000)</u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
GENERAL 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)
Expenditures (continued):			
Employee Benefits:			
Workers comp insurance	\$ 8,528	\$ 8,000	\$ 528
Health insurance-City share	137,753	149,000	(11,247)
Unemployment insurance-City share	-	375	(375)
Retirement-City share	13,785	15,595	(1,810)
Life insurance	627	630	(3)
Payroll taxes	22,410	27,100	(4,690)
Total Employee Benefits	<u>183,103</u>	<u>200,700</u>	<u>(17,597)</u>
Cemetery Department:			
Contractual services	1,477	5,400	(3,923)
Commodities	-	150	(150)
Capital outlay	7,950	-	7,950
Total Cemetery Department	<u>9,427</u>	<u>5,550</u>	<u>3,877</u>
Other Expenditures:			
Utilities - contractual services	32,915	44,300	(11,385)
USD 498 sales tax appropriation	57,043	54,667	2,376
Transfer to Bond and Interest fund	5,815	5,815	-
Cash forward	-	201,320	(201,320)
Total Other Expenditures	<u>95,773</u>	<u>306,102</u>	<u>(210,329)</u>
Total Expenditures	<u>1,042,493</u>	<u>\$ 1,055,916</u>	<u>\$ (13,423)</u>
Receipts Over (Under) Expenditures	47,565		
Unencumbered Cash, Beginning	<u>240,596</u>		
Unencumbered Cash, Ending	<u>\$ 288,161</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad Valorem tax	\$ 21,587	\$ 22,341	\$ (754)
Delinquent tax	802	-	802
Motor vehicle tax	3,122	2,916	206
Recreational vehicle tax	105	94	11
CMV tax	50	23	27
16/20 M vehicle tax	19	22	(3)
Neighborhood revitalization rebate	(244)	(285)	41
Total Receipts	<u>25,441</u>	<u>\$ 25,111</u>	<u>\$ 330</u>
Expenditures:			
Annual Library appropriation	<u>25,410</u>	<u>\$ 25,410</u>	<u>\$ -</u>
Total Expenditures	<u>25,410</u>	<u>\$ 25,410</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	31		
Unencumbered Cash, Beginning	<u>748</u>		
Unencumbered Cash, Ending	<u>\$ 779</u>		

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CITY OF BLUE RAPIDS, KANSAS
SPECIAL HIGHWAY 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)
Receipts:			
State of Kansas gas tax	\$ 26,417	\$ 26,330	\$ 87
Total Receipts	<u>26,417</u>	<u>\$ 26,330</u>	<u>\$ 87</u>
Expenditures:			
Road materials	<u>26,417</u>	<u>\$ 26,600</u>	<u>\$ (183)</u>
Total Expenditures	<u>26,417</u>	<u>\$ 26,600</u>	<u>\$ (183)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest income	\$ 954	\$ 30	\$ 924
Total Receipts	<u>954</u>	<u>\$ 30</u>	<u>\$ 924</u>
Expenditures:			
Capital outlay	-	\$ 1,440	\$ (1,440)
Commodities	<u>1,062</u>	<u>-</u>	<u>1,062</u>
Total Expenditures	<u>1,062</u>	<u>\$ 1,440</u>	<u>\$ (378)</u>
Receipts Over (Under) Expenditures	(108)		
Unencumbered Cash, Beginning	<u>1,381</u>		
Unencumbered Cash, Ending	<u>\$ 1,273</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad Valorem tax	\$ 24,396	\$ 25,248	\$ (852)
Delinquent tax	1,087	-	1,087
Motor vehicle tax	4,578	3,295	1,283
Recreational vehicle tax	140	106	34
CMV tax	57	26	31
16/20M Trucks tax	44	25	19
Neighborhood revitalization rebate	(275)	(444)	169
Transfers from General fund	5,815	5,815	-
Total Receipts	<u>\$ 35,842</u>	<u>\$ 34,071</u>	<u>\$ 1,771</u>
Expenditures:			
Principal payment	29,250	\$ 29,249	\$ 1
Interest payment	12,295	12,295	-
Fees and miscellaneous	-	8	(8)
Cash basis reserve	-	31,500	(31,500)
Total Expenditures	<u>41,545</u>	<u>\$ 73,052</u>	<u>\$ (31,507)</u>
Receipts Over (Under) Expenditures	(5,703)		
Unencumbered Cash, Beginning	<u>37,968</u>		
Unencumbered Cash, Ending	<u>\$ 32,265</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
POOL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Pool receipts	\$ 23,000	\$ 3,000	\$ 20,000
Interest on idle funds	92	100	(8)
	<u>23,092</u>	<u>3,100</u>	<u>19,992</u>
Total Receipts			
Expenditures:			
Contractual	9,200	\$ -	\$ 9,200
Commodities	<u>-</u>	<u>47,130</u>	<u>(47,130)</u>
Total Expenditures	<u>9,200</u>	<u>\$ 47,130</u>	<u>\$ (37,930)</u>
Receipts Over (Under) Expenditures	13,892		
Unencumbered Cash, Beginning	<u>44,010</u>		
Unencumbered Cash, Ending	<u>\$ 57,902</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
LIBRARY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Private donations	\$ -	\$ 5,815	\$ (5,815)
Interest on idle funds	15	20	(5)
Total Receipts	<u>15</u>	<u>\$ 5,835</u>	<u>\$ (5,820)</u>
Expenditures:			
Cash forward	-	\$ 4,165	\$ (4,165)
Transfers to General fund	<u>5,815</u>	<u>5,815</u>	<u>-</u>
Total Expenditures	<u>5,815</u>	<u>\$ 9,980</u>	<u>\$ (4,165)</u>
Receipts Over (Under) Expenditures	(5,800)		
Unencumbered Cash, Beginning	<u>7,687</u>		
Unencumbered Cash, Ending	<u>\$ 1,887</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Seizure money	\$ -	\$ 1,200	\$ (1,200)
Total Receipts	<u>-</u>	<u>\$ 1,200</u>	<u>\$ (1,200)</u>
Expenditures:			
Commodities	<u>-</u>	<u>\$ 1,200</u>	<u>\$ (1,200)</u>
Total Expenditures	<u>-</u>	<u>\$ 1,200</u>	<u>\$ (1,200)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
JOHNSTON RESTRICTED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on idle funds	\$ 472	\$ 225	\$ 247
Total Receipts	<u>472</u>	<u>\$ 225</u>	<u>\$ 247</u>
Expenditures:			
Cash forward	-	\$ 46,468	\$ (46,468)
Transfers to General fund	<u>-</u>	<u>225</u>	<u>(225)</u>
Total Expenditures	<u>-</u>	<u>\$ 46,693</u>	<u>\$ (46,693)</u>
Receipts Over (Under) Expenditures	472		
Unencumbered Cash, Beginning	<u>46,468</u>		
Unencumbered Cash, Ending	<u>\$ 46,940</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
WATER/SEWER/REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Delayed payment charges	\$ 8,201	\$ 8,850	\$ (649)
Water receipts	175,916	184,000	(8,084)
Sewer receipts	82,513	83,400	(887)
Refuse receipts	87,721	91,060	(3,339)
Connect fees	1,455	2,800	(1,345)
Interest on idle funds	-	405	(405)
Miscellaneous income	205	-	205
Reimbursements	347	-	347
	<u>356,358</u>	<u>\$ 370,515</u>	<u>\$ (14,157)</u>
Total Receipts			
Expenditures:			
Commodities	47,444	\$ 55,000	\$ (7,556)
Contractual services	20,789	11,900	8,889
Utilities	19,871	16,700	3,171
Fees deposited into Utility System Reserve	4,962	5,700	(738)
Refuse contractual services	85,393	85,200	193
Cash forward	-	70,982	(70,982)
KDHE loan payments	15,187	15,186	1
Transfer to Utility System Reserve Fund	5,000	5,000	-
Transfer to General Fund	185,000	185,000	-
	<u>383,646</u>	<u>\$ 450,668</u>	<u>\$ (67,022)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(27,288)		
Unencumbered Cash, Beginning	94,377		
Unencumbered Cash, Ending	<u>\$ 67,089</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF BLUE RAPIDS, KANSAS
UTILITY SYSTEM RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Utility reserve receipts	\$ 4,964	\$ 5,700	\$ (736)
Interest on idle funds	11	30	(19)
Transfer from Water/Sewer/Refuse Utility Fund	5,000	5,000	-
Total Receipts	<u>9,975</u>	<u>\$ 10,730</u>	<u>\$ (755)</u>
Expenditure:			
Contractual services	<u>-</u>	<u>\$ 26,590</u>	<u>\$ (26,590)</u>
Total Expenditures	<u>-</u>	<u>\$ 26,590</u>	<u>\$ (26,590)</u>
Receipts Over (Under) Expenditures	9,975		
Unencumbered Cash, Beginning	<u>17,928</u>		
Unencumbered Cash, Ending	<u>\$ 27,903</u>		

See independent auditor's report on regulatory-required supplementary information.