CITY OF BLUE RAPIDS
BLUE RAPIDS, KANSAS

FINANCIAL STATEMENT
DECEMBER 31, 2024

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

Adverse and Unmodified Opinions

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, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying 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, 2024, 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.

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 section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2024, or changes in net position, or cash flows thereof for the year then ended.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

• Exercise professional judgment and maintain professional skepticism throughout the audit.

• Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional 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 accompanying supplementary 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
May 15, 2025

JGA ACCOUNTANTS ADVISORS

CITY OF BLUE RAPIDS, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	$ 272,082	$ 1,185,273	$ 1,150,627	$ 306,728	$ 94,170	$ 400,898
Special Purpose Funds:						
Library	2,849	36,072	38,955	(34)	-	(34)
Special Highway	16,462	25,168	34,166	7,464	-	7,464
Capital Improvements	16,088	1,017	-	17,105	-	17,105
Bond and Interest Fund	78,191	94,945	107,983	65,153	-	65,153
Capital Project Funds:						
Library Improvement	1,929	6,113	5,815	2,227	-	2,227
Trust Funds:						
Johnston Restricted	47,865	-	250	47,615	-	47,615
Business Funds:						
Water/Sewer/Refuse Utility	30,382	442,156	441,746	30,792	11,667	42,459
Utility System Reserve	48,814	10,000	-	58,814	-	58,814
Total	$ 514,662	$ 1,800,744	$ 1,779,542	$ 535,864	$ 105,837	$ 641,701

Composition of Cash and Investments:	
Checking Accounts	$ 309,236
Certificates of Deposit	332,465
Total Cash and Investments	$ 641,701

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

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2024

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 2024:

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.

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.)

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.).

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

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 – Stewardship, Compliance and Accountability

Cash Violation K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2024, the Library Fund has an ending unencumbered cash balance of ($34).

Note 3 – 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.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

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 2024 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 4 – 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) requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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 2023, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2023.

At December 31, 2024, the carrying amount of the City's deposits including certificates of deposit was $642,700 and the bank balance was $699,509. 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.

Note 5 – 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.

Note 6 – 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 issued Series 2020 General Obligation Bonds in the amount of $1,030,000. Principal and interest on the bonds are payable from ad valorem taxes.

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%.

The City has a lease purchase of a 2021 Skid Steer in the amount of $58,812. The lease is for five annual payments starting in January 2023 with an interest rate of 0.00%.

The City has a lease purchase of a 2023 Chevy Police Truck the amount of $30,330. The lease is for monthly payments starting in May 2023 with an interest rate of 4.95%.

Note 6 – Long-Term Debt (continued)

Changes in long-term liabilities for the City for the year ended December 31, 2024 were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2011	4.25%	1/25/2011	$ 196,000	9/1/2031	$ 101,000	$ -	$ 11,000	$ 90,000	$ 4,293
Series 2015-A	3.50%	7/28/2015	40,000	7/28/2045	32,987	-	1,020	31,967	1,155
Series 2015-B	3.63%	7/28/2015	65,850	7/28/2045	54,489	-	1,661	52,828	1,975
Series 2017	1.50%	6/8/2017	185,000	6/1/2027	78,000	-	19,000	59,000	743
Series 2020	4.50%	11/7/2019	1,000,030	10/15/2035	965,000	-	45,000	920,000	22,136
Total General Obligation Bonds Payable					1,231,476	-	77,681	1,153,795	30,302
Other Loans									
KDHE Loan	3.79%	1/31/2011	211,585	8/1/2031	103,957	-	11,352	92,605	3,233
Finance Leases									
2023 Police Truck	4.95%	5/1/2023	30,330	5/1/2026	24,782		9,895	14,887	1,007
2021 Case Skid Steer	0.00%	12/31/2021	58,812	1/1/2027	36,049	-	-	36,049	-
Grocery Store	4.50%	11/7/2019	60,000	10/15/2035	46,701	-	3,320	43,381	2,189
Total Finance Leases					107,532	-	13,215	94,317	3,196
Total Long Term Debt					$ 1,442,965	$ -	$ 102,248	$ 1,340,717	$ 36,731

Note 6 – Long-Term Debt (continued)

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

	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	Total
Principal								
General Obligation Bonds	$ 77,778	$ 79,877	$ 79,980	$ 311,578	$ 304,763	$ 283,560	$ 16,259	$ 1,153,795
Other Loans	11,787	12,237	12,706	55,875	-	-	-	92,605
Finance Leases	25,620	19,867	15,546	21,680	11,604	-	-	94,317
Total Principal	115,185	111,981	108,232	389,133	316,367	283,560	16,259	1,340,717
Interest								
General Obligation Bonds	27,374	26,096	24,740	104,611	78,732	21,547	1,177	284,277
Other Loans	3,085	2,676	2,251	4,419	-	-	-	12,431
Finance Leases	2,554	1,948	1,726	5,867	978	-	-	13,073
Total Interest	33,013	30,720	28,717	114,897	79,710	21,547	1,177	309,781
Total Principal and Interest	$ 148,198	$ 142,701	$ 136,949	$ 504,030	$ 396,077	$ 305,107	$ 17,436	$ 1,650,498

Note 7 – Interfund Transactions

The following operating transfers have been authorized for the year 2024:

From	To	Amount	Authority
General Fund	Bond & Interest	$ 5,815	Gift
General Fund	Bond & Interest	67,293	Ordinance 2386
Library Improvement	General Fund	5,815	Gift
Johnson restricted	General Fund	250	Gift
Water/Sewer/Refuse Utility	General Fund	125,000	K.S.A. 12-825d
Water/Sewer/Refuse Utility	Utility System Reseve	10,000	K.S.A. 12-825d

Note 8 – 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 9 – 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.

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 10 – 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, 2024, the City contribution totaled $18,521 and the employee contributions totaled $16,540 for a total plan contribution of $35,061.

Note 11 – Self-Insurance Plans

The City maintains a health risk management plan to partially self-insure the health insurance for employees. Under the City's health insurance plan, the City will pay the $750 deductible for employees as well as the twenty percent co-pay of the next $1,000 of medical expenses. The cost of the plan to the City was $115,214 for the year ending December 31, 2024.

Note 12 – 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, 2024

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	$ 1,410,225	$ -	$ 1,410,225	$ 1,150,627	$ (259,598)
Special Purpose Funds:					
Library	38,955	-	38,955	38,955	-
Special Highway	37,179	-	37,179	34,166	(3,013)
Capital Improvements *	16,794	-	16,794	-	(16,794)
Bond and Interest Fund					
Bond and Interest	173,424	-	173,424	107,983	(65,441)
Capital Project Funds:					
Library Improvement *	5,815	-	5,815	5,815	-
Trust Funds:					
Special Law Enforcement Trust *	1,200	-	1,200	#REF!	#REF!
Johnston Restricted *	46,718	-	46,718	250	(46,468)
Business Funds:					
Water/Sewer/Refuse Utility	468,161	-	468,161	441,746	(26,415)
Utility System Reserve	53,904	-	53,904	-	(53,904)

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	$ 447,501	$ 468,093	$ (20,592)
Delinquent tax	19,169	5,000	14,169
Motor vehicle tax	54,719	50,271	4,448
Recreational vehicle tax	1,558	1,741	(183)
CMV tax	-	787	(787)
16/20M trucks tax	292	365	(73)
Watercraft tax	-	731	(731)
Special assessments tax	1,120	-	1,120
Franchise tax	37,894	38,000	(106)
Local sales tax	428,095	255,000	173,095
Zoning permit fees	1,250	300	950
Occupation tax	300	-	300
Cereal malt beverage license	490	500	(10)
Business license/permits	850	300	550
Dog/cat licenses	2,234	2,400	(166)
Interest on idle funds	11,387	1,000	10,387
Municipal court fines	17,706	12,000	5,706
Cemetery open/close	750	2,000	(1,250)
Cemetery lots	150	-	150
Community center rentals	2,727	1,500	1,227
Special purpose vehicle registration	1,630	1,200	430
Grocery store payments	5,507	5,509	(2)
Miscellaneous income	506	20,000	(19,494)
Reimbursements	18,373	-	18,373
Neighborhood revitalization rebate	-	(5,323)	5,323
Transfer from Johnston Restricted	250	250	-
Transfer from Library Improvement Fund	5,815	5,815	-
Transfer from Water/Sewer/Refuse Utility Fund	125,000	195,000	(70,000)
Total Receipts	1,185,273	$ 1,062,439	$ 122,834

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, 2024

	Actual	Budget	Variance Over (Under)
Expenditures:			
General Administration:			
Personal services	$ 73,859	$ 83,500	$ (9,641)
Contractual services	-	250	(250)
Commodities	51,317	39,600	11,717
Council expenditures	20,257	8,000	12,257
Community Center	32,674	7,000	25,674
Total General Administration	178,107	138,350	39,757
Street Department:			
Personal services	134,669	141,000	(6,331)
Commodities	121,641	123,600	(1,959)
Lease payments	-	5,763	(5,763)
Total Street Department	256,310	270,363	(14,053)
Parks Department:			
Personal services	75,851	59,000	16,851
Contractual services	26,050	3,200	22,850
Contractual - Tree Board	16,013	10,000	6,013
Contractual - Cemetery	744	1,800	(1,056)
Commodities	39,890	35,000	4,890
Total Parks Department	158,548	109,000	49,548
Police Department:			
Personal services	132,311	124,000	8,311
Contractual	-	5,000	(5,000)
Commodities	29,049	16,000	13,049
Lease payments	10,902	11,000	(98)
Code enforcement	38,057	14,395	23,662
Total Police Department	210,319	170,395	39,924

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, 2024

	Actual	Budget	Variance Over (Under)
Expenditures (continued):			
Employee Benefits:			
Workers compensation	$ 1,199	$ 9,500	$ (8,301)
Health insurance-City share	115,214	128,000	(12,786)
Unemployment insurance-City share	-	500	(500)
Retirement-City share	18,521	18,000	521
Life insurance	1,267	1,300	(33)
Payroll taxes	33,626	33,000	626
Total Employee Benefits	169,827	190,300	(20,473)
Judicial:			
Personal services	9,712	13,200	(3,488)
Contractual services	15,734	22,000	(6,266)
Commodities	-	2,000	(2,000)
Total Judicial	25,446	37,200	(11,754)
Other Expenditures:			
Utilities	36,294	94,000	(57,706)
Lease Payment - Grocery Store	5,509	5,509	-
Property insurance	37,159	37,000	159
Transfer to Bond and Interest Fund - Library Bond	5,815	5,815	-
Transfer to Bond and Interest Fund - Pool Bond	67,293	67,293	-
Cash forward	-	285,000	(285,000)
Total Other Expenditures	152,070	494,617	(342,547)
Total Expenditures	1,150,627	$ 1,410,225	$ (259,598)
Receipts Over (Under) Expenditures	34,646		
Unencumbered Cash, Beginning	272,082		
Unencumbered Cash, Ending	$ 306,728		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad Valorem tax	$ 31,217	$ 32,656	$ (1,439)
Delinquent tax	1,273	-	1,273
Motor vehicle tax	3,805	3,529	276
Recreational vehicle tax	109	122	(13)
CMV tax	-	55	(55)
16/20M trucks tax	22	26	(4)
Watercraft tax	-	51	(51)
Neighborhood revitalization rebate	(354)	(354)	-
Total Receipts	36,072	$ 36,085	$ (13)
Expenditures:			
Annual Library appropriation	38,955	$ 38,955	$ -
Total Expenditures	38,955	$ 38,955	$ -
Receipts Over (Under) Expenditures	(2,883)		
Unencumbered Cash, Beginning	2,849		
Unencumbered Cash, Ending	$ (34)		

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

CITY OF BLUE RAPIDS, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas gas tax	$ 25,168	$ 26,000	$ (832)
Total Receipts	25,168	$ 26,000	$ (832)
Expenditures:			
Road materials	34,166	$ 37,179	$ (3,013)
Total Expenditures	34,166	$ 37,179	$ (3,013)
Receipts Over (Under) Expenditures	(8,998)		
Unencumbered Cash, Beginning	16,462		
Unencumbered Cash, Ending	$ 7,464		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest income	$ 1,017	$ 700	$ 317
Total Receipts	1,017	$ 700	$ 317
Expenditures:			
Capital outlay	-	$ 16,794	$ (16,794)
Total Expenditures	-	$ 16,794	$ (16,794)
Receipts Over (Under) Expenditures	1,017		
Unencumbered Cash, Beginning	16,088		
Unencumbered Cash, Ending	$ 17,105		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad Valorem tax	$ 15,701	$ 16,426	$ (725)
Delinquent tax	1,389	-	1,389
Motor vehicle tax	4,762	4,880	(118)
Recreational vehicle tax	145	169	(24)
CMV tax	-	76	(76)
Watercraft tax	-	71	(71)
16/20M trucks tax	19	35	(16)
Neighborhood revitalization rebate	(179)	(220)	41
Transfer from General Fund - Library Bond	5,815	5,815	-
Transfer from General Fund - Pool Bond	67,293	67,293	-
Total Receipts	94,945	$ 94,545	$ 400
Expenditures:			
Principal payment	77,681	$ 77,681	$ -
Interest payment	30,302	30,743	(441)
Cash basis reserve	-	65,000	(65,000)
Total Expenditures	107,983	$ 173,424	$ (65,441)
Receipts Over (Under) Expenditures	(13,038)		
Unencumbered Cash, Beginning	78,191		
Unencumbered Cash, Ending	$ 65,153		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Private donations	$ 5,853	$ 5,815	$ 38
Interest on idle funds	260	-	260
Total Receipts	6,113	$ 5,815	$ 298
Expenditures:			
Transfer to General Fund	5,815	$ 5,815	$ -
Total Expenditures	5,815	$ 5,815	$ -
Receipts Over (Under) Expenditures	298		
Unencumbered Cash, Beginning	1,929		
Unencumbered Cash, Ending	$ 2,227		

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, 2024

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

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on idle funds	$ -	$ 250	$ (250)
Total Receipts	-	$ 250	$ (250)
Expenditures:			
Transfer to General Fund	250	$ 250	$ -
Cash forward	-	46,468	(46,468)
Total Expenditures	250	$ 46,718	$ (46,468)
Receipts Over (Under) Expenditures	(250)		
Unencumbered Cash, Beginning	47,865		
Unencumbered Cash, Ending	$ 47,615		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Delayed payment charges	$ 8,426	$ 4,000	$ 4,426
Water receipts	204,538	198,405	6,133
Sewer receipts	122,170	103,845	18,325
Refuse receipts	105,798	105,300	498
Connect fees	460	1,000	(540)
Reimbursements	734	-	734
Miscellaneous income	30	-	30
Total Receipts	442,156	$ 412,550	$ 29,606
Expenditures:			
Water - Administrative	-	$ 5,000	$ (5,000)
Water - Commodities	108,743	44,000	64,743
Water - Contractual	395	-	395
Skidsteer 1/2 lease payment	-	6,000	(6,000)
Sewer - Commodities	53,010	22,000	31,010
Utilities	24,466	8,000	16,466
KDHE loan payments	15,186	15,186	-
Miscellaneous	2,946	-	2,946
Transfer to General Fund	125,000	195,000	(70,000)
Transfer to Utility System Reserve	10,000	10,000	-
Refuse contractual services	102,000	102,000	-
Cash forward	-	60,975	(60,975)
Total Expenditures	441,746	$ 468,161	$ (26,415)
Receipts Over (Under) Expenditures	410		
Unencumbered Cash, Beginning	30,382		
Unencumbered Cash, Ending	$ 30,792		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on idle funds	$ -	$ 50	$ (50)
Transfer from Water/Sewer/Refuse Fund	10,000	10,000	-
Total Receipts	10,000	$ 10,050	$ (50)
Expenditure:			
Capital outlay	-	$ 53,904	$ (53,904)
Total Expenditures	-	$ 53,904	$ (53,904)
Receipts Over (Under) Expenditures	10,000		
Unencumbered Cash, Beginning	48,814		
Unencumbered Cash, Ending	$ 58,814		

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