

Financial Audit

2019



City of Hutchinson, Kansas

Annual Financial Report

For the Year Ended December 31, 2019

Submitted By:

Finance Department

City of Hutchinson, Kansas

City of Hutchinson, Kansas
Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents

Independent Auditors' Report	1
Financial Statement	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4
Notes to the Financial Statement	5
Supplementary Information	
Schedule 1	
Summary of Expenditures - (Actual and Budget) Regulatory Basis	17
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
2-A General Fund	18
Special Purpose Funds (Budgeted and Nonbudgeted) Regulatory Basis	
2-B Special Street Fund	26
2-C Special Parks and Recreation Fund	27
2-D Special Alcohol Programs Fund	28
2-E Economic Opportunity Fund	29
2-F Convention and Tourism Promotion Fund	30
2-G Recreation Commission Fund	31
2-H Animal Shelter Fund	32
2-I Community Improvement District Fund	33
2-J E 911 Surcharge Fund	34
2-K Federal and State Grants Fund	35
2-L Planning Projects Fund	37
2-M Gossage Animal Shelter Trust Fund	38
2-N Municipal Equipment Reserve Fund	39
Bond and Interest Funds	
2-O Bond and Interest	40
2-P Sports Arena Sales Tax Fund	41
Capital Projects Fund	
2-Q Special Assessments Fund	42

City of Hutchinson, Kansas
Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents - (continued)

2-R	Capital Improvement Fund	43
	Business Funds	
2-S	Refuse Fund	44
2-T	Golf Course Fund	45
2-U	Airport Fund	46
2-V	Water Utility Fund	47
2-W	Sewer Utility Fund	48
2-X	Storm Water Utility Fund	49
2-Y	Health and Dental Insurance Fund	50
2-Z	Risk Management Fund	51
2-AA	Worker's Compensation Fund	52
2-AB	Central Purchasing Fund	53
	Trust Funds	
2-AC	Hutchinson Community Foundation Funds	54
2-AD	Donation Fund	55
Schedule 3		
	Agency Funds	56

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INDEPENDENT AUDITORS' REPORT

The Mayor and City Council
City of Hutchinson, Kansas

Report on the Financial Statements

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash, of City of Hutchinson, 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 the financial statement in accordance with the regulatory basis reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' 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 the accounting policies used and the reasonableness of significant 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 reasonable 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 on the basis of the financial reporting provisions permitted in KMAAG, 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 matters 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 accordance 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 net position or cash flows thereof for the year then ended.

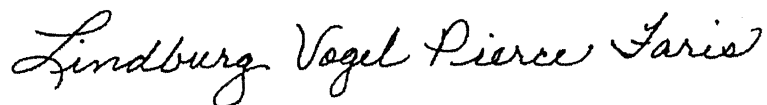
Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph 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 permitted in KMAAG described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis - actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis - actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the 2019 basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such 2019 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 information has been 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 2019 basic financial statement as a whole, based on 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, as of and for the year ended December 31, 2018, not presented herein, and have issued our report thereon dated May 11, 2019, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
April 14, 2020

City of Hutchinson
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General	\$ 5,079,900	\$ 147	\$ 33,744,836	\$ 33,232,962	\$ 5,591,921	\$ 571,135	\$ 6,163,056
Special Purpose Funds							
Special Street	-	-	1,799,213	1,799,198	15	34,232	34,247
Special Parks & Recreation	-	-	200,925	200,925	-	685	685
Special Alcohol Programs	47,767	-	133,028	78,500	102,295	-	102,295
Economic Opportunity Fund	200,000	-	150,000	37,500	312,500	-	312,500
Convention & Tourism Promotion	-	-	781,472	781,472	-	-	-
Recreation Commission	-	-	1,245,756	1,245,436	320	-	320
Animal Shelter	-	-	508,184	508,184	-	4,325	4,325
Community Improvement District	-	-	533,529	533,529	-	-	-
E 911 Surcharge	921,654	-	469,043	360,592	1,030,106	12,800	1,042,905
Federal and State Grants	221,305	-	574,370	766,080	29,595	119,994	149,589
Planning Projects	118,304	-	8,187	32,386	94,106	219	94,325
Gossage Animal Shelter Trust	-	-	7,479	7,479	-	-	-
Municipal Equipment Reserve	1,973,429	550	2,929,783	2,192,476	2,711,286	365,242	3,076,528
Bond and Interest Funds							
Bond and Interest	53,638	-	6,134,348	6,181,337	6,649	-	6,649
Sports Arena Sales Tax Fund	2,296,679	-	3,841,671	3,146,825	2,991,525	-	2,991,525
Capital Projects Funds							
Special Assessments	-	-	-	-	-	-	-
Capital Improvement	14,832,981	97,981	4,856,549	11,707,512	8,079,998	5,451,001	13,530,999
Business Funds							
Refuse	300,296	-	2,367,501	2,354,439	313,358	173,997	487,355
Golf Course	-	-	855,767	855,767	-	3,521	3,521
Airport	-	-	453,787	453,787	-	14,894	14,894
Water Utility	3,947,824	-	7,176,681	7,039,467	4,085,038	369,314	4,454,353
Sewer Utility	2,877,884	-	6,252,918	5,989,684	3,141,118	73,022	3,214,140
Storm Water Utility	3,072,243	-	2,216,060	990,118	4,298,185	2,666	4,300,851
Health & Dental Insurance	3,284,579	-	3,779,924	3,832,265	3,232,238	3,803	3,236,041
Risk Management	2,306,032	-	902,310	870,389	2,337,953	3,385	2,341,338
Worker's Compensation	1,567,919	-	721,380	631,023	1,658,276	6,000	1,664,276
Central Purchasing	24,950	-	1,908	1,908	24,950	-	24,950
Trust Funds							
Hutchinson Community Foundation	92,500	-	8,705	22,562	78,643	-	78,643
Donation	352,191	17,500	248,133	196,147	421,677	9,384	431,061

Total Reporting Entity (Excluding Agency Funds)	\$ <u>43,572,073</u>	\$ <u>116,178</u>	\$ <u>82,903,451</u>	\$ <u>86,049,949</u>	\$ <u>40,541,753</u>	\$ <u>7,219,618</u>	\$ <u>47,761,371</u>
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Composition of Cash	Checking Account	\$ 26,947,613
	Petty Cash	6,142
	Municipal Investment Pool	4,673,968
	Certificates of Deposit	16,154,710
	Hutchinson Community Foundation	78,642
	Total Cash	47,861,075
	Agency Funds per Schedule 3	(99,704)
	Total Reporting Entity (Excluding Agency Funds)	\$ <u>47,761,371</u>

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

CITY OF HUTCHINSON, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Hutchinson (The City) is a municipal corporation incorporated under the laws of the State of Kansas and governed by an elected five-member council. This financial statement does not include the Hutchinson Recreation Commission as a related municipal entity. A related municipal entity is an entity established to benefit the City and/or its constituents.

Hutchinson Recreation Commission

The City of Hutchinson Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928.

Fund Accounting

The accounts of the City are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Kansas Regulatory Basis of Accounting Fund Definitions

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

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

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

Bond and Interest Funds - to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Capital Projects Funds - to account for debt proceeds and other financial resources to be used for the 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 and services.

Trust Funds - to report assets held in trust for the benefit of the City.

Agency Funds - to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United State of America

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis revenues and regulatory basis expenditures for the fiscal year. All

recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The 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 municipality to use the regulatory basis of accounting.

Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

Reimbursements

The City records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (expenses) are properly offset by the reimbursements.

Restricted Assets

As a part of the disposal well permit with the Kansas Department of Health and Environment (KDHE), the City is required to set funds aside for the future closure of water wells. The City also has restricted cash balances relating to customer utility deposits.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

Operating and Reserve Transfers between Funds

Transfers of monies between budgeted City funds are presented as Operating Transfers. Transfers of monies between an unbudgeted fund and any other City fund are presented as Reserve Transfers.

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 discretionary rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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

All legal 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 projects funds, trust funds, agency funds and the following special purpose and business funds:

- Risk Management
- Worker's Compensation
- Health and Dental Insurance
- Municipal Equipment Reserve
- Federal and State Grant
- Planning Projects
- Gossage Animal Shelter Trust
- Central Purchasing

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

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the County Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10.

Taxes levied to finance the budget are made available to the City after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

NOTE 3—DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is accounted for individually. The City's cash and investment pool contains both restricted and unrestricted funds. The City has restricted cash and investment balances as follows:

Water Well Closure	<u>\$ 245,3643</u>
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As of December 31, 2019, the City had the following investments:

Investment Type	Fair Value	S&P Rating
Kansas Municipal Investment Pool	\$ 4,673,968	Not Rated
Hutchinson Community Foundation Investment Pool	78,642	Not Rated
	<u>\$ 4,752,610</u>	

At December 31, 2019, the City had invested \$4,673,968 in the Kansas Municipal Investment Pool (KMIP). KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At December 31, 2019 the City also had \$78,642 in investments being held by the Hutchinson Community Foundation (HCF) investment pool.

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 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 certificate of deposits with allowable financial institutions; United States 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

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the City can invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the KMIP are diversified according to policies of the investment pool.

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, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$43,102,323 and the bank balance was \$43,176,766. The bank balance was held by six banks. Of the bank balance, \$15,713,176 was covered by Federal Depository Insurance Corporation (FDIC): of this amount, \$13,960,476 of the FDIC coverage was through pass-through deposit placement agreements such as the Certificate of Deposit Account Registry Service and brokered certificates of deposit. The remaining \$27,463,590 was collateralized by pledged securities and irrevocable letters of credit by the pledging financial institutions' agent 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.

NOTE 4—CAPITAL PROJECTS

At December 31, 2019, capital projects authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>CITY IMPROVEMENT</u>	<u>AUTHORIZED PROJECTS</u>	<u>EXPENDITURES</u>
Sherman & Walnut South Lot	\$ 187,000	\$ 9,265
Tower #4 Interior Lining	1,700,000	10,697
Well #9 Pipeline Project	296,225	50,563
Water Tower #1 Coating Project	425,000	9,131
Lining San Sewer - Poplar to Severance	1,500,000	52,416
WWTF Effluent Channel Repair	267,858	58,823
Intermediate Pump Station	1,130,000	285,017
Sewer Rate Study	24,850	12,711
Main Street 6th to 16 th	2,800,000	2,601,808
Transportation Alt Grant - Trail State Fair	569,125	164,388
Radio Receivers Controllers	30,000	9,167
2018 Kirby Street Ditch Clean 17-24	88,905	16,836
Cow Creek Channel Expansion	11,600,000	237,837
Orchard Park	920,556	578,245
Hobart Detter Locker & Shed	262,997	321,217
River Otter Exhibit	316,919	239,824
Zoo Educational Building	268,900	369,858
Pocket Park 13 E 1st	250,000	269,154
Runway 13/31	660,000	9,735
Rice Park Parking Lot	118,000	63,351
Fun Valley Replacement Bleachers	775,000	28,458
Taxiway Alpha Slurry Seal & Remark	450,000	383,151
Carey Park McQueen Field Parking	200,000	14,089
Airport 100 Low Lead 12K Fuel Tank	130,000	66,375
SW Bricktown Park Development	50,000	2,000
Farmington Park Development	2,500	2,250
Fire Cost Share Logistics Building	82,000	4,085
SW Bricktown Park Development	50,000	2,000
Police LEC Renovation	2,495,128	157,532
	<u>\$ 27,650,963</u>	<u>\$ 6,029,977</u>

NOTE 5 – LONG TERM DEBT

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

	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Refunding	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds										
2010A	2.00 - 4.00%	06/01/10	3,782,476	10/01/30	\$ 1,390,000	\$ -	1,025,000	\$ 365,000	\$ -	\$ 51,485
2011A	0.80 - 3.00%	06/01/11	1,420,000	10/01/22	630,000	-	480,000	150,000	-	19,904
2011B	0.50 - 2.20%	11/15/11	1,170,000	10/01/21	375,000	-	-	120,000	255,000	7,765
2012A	2.00 - 3.00%	05/15/12	1,890,000	10/01/32	1,060,000	-	885,000	175,000	-	25,806
2012B	1.50 - 2.00%	10/23/12	6,270,000	10/01/28	3,920,000	-	-	420,000	3,500,000	69,025
2013A	1.55 - 2.90%	05/31/13	4,585,000	10/01/33	3,295,000	-	-	310,000	2,985,000	69,665
2013B	2.00 - 3.20%	09/24/13	2,955,000	10/01/23	1,460,000	-	350,000	215,000	895,000	42,487
2013C	2.00 - 3.20%	09/24/13	2,530,000	10/01/22	1,305,000	-	-	375,000	930,000	39,450
2014A	2.00 - 2.35%	04/30/14	3,875,000	10/01/24	2,120,000	-	-	365,000	1,755,000	43,935
2014B	2.50 - 4.50%	04/30/14	2,545,000	10/01/34	2,220,000	-	1,800,000	100,000	320,000	140,139
2014C	2.00 - 3.38%	09/22/14	1,710,000	10/01/34	645,000	-	-	140,000	505,000	16,638
2015A	2.00 - 4.00%	08/31/15	7,530,000	10/01/35	5,860,000	-	1,260,000	580,000	4,020,000	208,703
2015B	2.00 - 2.50%	12/07/15	4,915,000	10/01/25	4,215,000	-	-	240,000	3,975,000	97,850
2016A	2.00 - 4.00%	02/17/16	24,985,000	10/01/25	18,400,000	-	-	2,490,000	15,910,000	595,700
2016B	2.00 - 4.00%	06/07/16	3,970,000	10/01/23	3,330,000	-	-	370,000	2,960,000	106,100
2016C	1.50 - 2.00%	10/13/16	2,165,000	10/01/26	1,920,000	-	-	230,000	1,690,000	37,250
2017A	2.00 - 3.20%	11/28/17	6,265,000	10/01/37	5,075,000	-	-	830,000	4,245,000	140,720
2018A	2.00 - 4.00%	07/12/18	1,382,010	10/01/38	1,350,000	-	-	40,000	1,310,000	51,994
2018B	3.00 - 4.25%	10/04/18	380,000	10/01/28	380,000	-	-	38,000	342,000	13,756
2019 A	3.00 - 4.25%	11/25/19	3,490,000	10/01/32	-	8,565,000	-	-	3,490,000	-
2019 B	3.00 - 3.00%	11/25/19	8,565,000	10/01/35	-	3,490,000	-	-	8,565,000	-
					<u>58,950,000</u>	<u>12,055,000</u>	<u>5,800,000</u>	<u>7,553,000</u>	<u>57,652,000</u>	<u>1,778,370</u>
Loan - Kansas Department of Health and Environment (KDHE)										
Kansas Water Pollution Control #1780	2.470%	03/08/10	3,068,553	03/01/31	2,109,529	-	1,965,729	143,800	-	71,260
Kansas Water Pollution Control #1666	2.650%	10/27/05	10,000,000	03/01/28	<u>5,404,162</u>	-	<u>4,896,827</u>	<u>507,335</u>	-	<u>175,917</u>
					<u>7,513,691</u>	-	<u>6,862,556</u>	<u>651,135</u>	-	<u>247,177</u>
Capital Leases										
Pumper Fire Truck	2.00%	11/15/14	371,216	11/15/20	128,673	-	-	63,702	64,972	2,573
Emergency Radios	4.56%	01/01/12	135,572	09/01/21	47,185	-	-	15,032	32,152	2,152
911 Equipment Refinancec	2.50%	01/12/16	443,905	01/12/24	341,028	-	-	53,391	287,638	8,526
Pumper Fire Truck	1.735%	10/22/16	472,554	09/22/22	<u>301,081</u>	-	-	<u>78,384</u>	<u>222,697</u>	<u>4,602</u>
					<u>817,967</u>	-	-	<u>210,509</u>	<u>607,458</u>	<u>17,853</u>
Total Bonded Indebtedness					<u>\$ 67,281,658</u>	<u>\$ 12,055,000</u>	<u>\$ 12,662,556</u>	<u>\$ 8,414,644</u>	<u>\$ 58,259,458</u>	<u>\$ 2,043,400</u>

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	Total
Principal									
General Obligation Bonds	\$ 8,093,000	\$ 7,933,000	\$ 7,843,000	\$ 7,738,000	\$ 7,473,000	\$ 14,617,000	3,340,000	615,000	\$ 57,652,000
Capital Leases	<u>215,170</u>	<u>153,661</u>	<u>119,288</u>	<u>58,933</u>	<u>60,406</u>	-	-	-	<u>607,458</u>
Total Principal	<u>8,308,170</u>	<u>8,086,661</u>	<u>7,962,288</u>	<u>7,796,933</u>	<u>7,533,406</u>	<u>14,617,000</u>	<u>3,340,000</u>	<u>615,000</u>	<u>58,259,458</u>
Interest									
General Obligation Bonds	1,595,763	1,403,330	1,150,596	894,726	705,440	1,465,853	389,646	45,850	7,651,204
Capital Leases	<u>13,192</u>	<u>7,676</u>	<u>4,868</u>	<u>2,983</u>	<u>1,510</u>	-	-	-	<u>30,229</u>
Total Interest	<u>1,608,955</u>	<u>1,411,006</u>	<u>1,155,464</u>	<u>897,709</u>	<u>706,950</u>	<u>1,465,853</u>	<u>389,646</u>	<u>45,850</u>	<u>7,681,433</u>
Total Principal and Interest	<u>\$ 9,917,125</u>	<u>\$ 9,497,667</u>	<u>\$ 9,117,752</u>	<u>\$ 8,694,642</u>	<u>\$ 8,240,356</u>	<u>\$ 16,082,853</u>	<u>\$ 3,729,646</u>	<u>\$ 660,850</u>	<u>\$ 65,940,892</u>

On November 25, 2019, the City issued \$5,800,000 refunding general obligation bonds. Proceeds from this issue were used to complete the current refunding of \$2,390,000 tax exempt general obligation bonds Series 2010-A, 2011-A and 2012-A. The City also defeased the taxable general obligation bonds, Series 2013-B,

2014-B and 2015-A outstanding principal balance of \$5,235,000 by placing sufficient funds in a trust account to pay the scheduled principal and interest payments and to retire the bonds at their earliest call date on October 1, 2022. The refunding of these bonds was completed to reduce future debt service payments.

Other Loans

On June 26, 2015, the City entered into a loan agreement for the purchase of a fire pumper truck for the amount of \$574,402. The loan is for a term of 6 years with an interest rate of 1.9% and annual payments totaling \$101,457. The loan has been included in accounts payable for the Municipal Equipment Reserve Fund. The balance of the loan as of December 31, 2019 was \$149,382.

Operating Lease

On December 27, 2017, the City entered into a loan agreement for the operating lease of a fire ladder truck for the amount of \$1,172,074. The loan is for a term of 10 years with an interest rate of 3.24% and annual payments totaling \$122,066. There is a final balloon payment of \$305,545 due January 27, 2028, if the City decides to purchase the truck at the end of the lease.

On February 4, 2019, the City entered into a loan agreement for the operating lease of a fire ladder truck for the amount of \$650,000. The loan is for a term of 9 years with an interest rate of 4.45% and annual payments totaling \$73,115. There is a final balloon payment of \$174,257 due March 5, 2028, if the City decides to purchase the truck at the end of the lease.

Conduit Debt Obligation

From time to time, the City has issued Industrial Revenue Bonds, Single Family Revenue Bonds, Multi-Family Revenue Bonds, and Sales Tax Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State of Kansas, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. The bonds are not reported as liabilities in the accompanying financial statement.

As of December 31, 2019, there were 7 series of Industrial Revenue Bonds outstanding, 1 series of Multi-Family Revenue Bonds outstanding, and 6 Health Care Facilities Refunding Revenue Bonds outstanding. The aggregate principal payable could not be determined; however, aggregate original issue amounts payable totaled \$300,617,000.

Kansas Water Pollution Control Revolving Loan Agreements

The City entered into various loan agreements with the Kansas Department of Health and Environment (KDHE) for funding of various water pollution control and water supply improvements to the sewage treatment plant and system fund and waterworks fund. Terms of the agreements, require the City to collect such rates, fees, and charges for the use and services furnished by or through the City's wastewater treatment system and water supply system to pay the cost of the operation and maintenance of such systems, pay the principal and interest on the notes as due under these agreements, and pay all other amounts due at any time under these agreements. These loans shall be general obligations of the City payable as both principal and interest from ad valorem taxes which may be levied without limitations as to rate or amount.

NOTE 6—INTERFUND TRANSFERS

Interfund transfers were as follows:

From:	To:	Statutory Authority	Amount
General Fund	Special Street Fund	12-1,119	\$ 438,376
General Fund	Golf Course	12-101a	254,783

General Fund	Special Parks Fund	12-101a	67,897
General Fund	Animal Shelter Fund	12-101a	367,522
General Fund	Airport Fund	3-1121	213,720
General Fund	Bond & Interest Fund	10-113	118,843
General Fund	Economic Opportunity Fund	Budget	150,000
General Fund	Municipal Equipment Reserve	12-1,117	1,496,173
General Fund	Capital Improve Projects	12-1,118	1,691,147
General Fund	Planning Projects	Budget	5,000
General Fund	Grants Fund	Home Rule	999
Special Street Fund	Capital Impr Projects	12-1,118	300,000
Special Street Fund	Municipal Equipment Reserve	12-1,117	167,253
Special Alcohol Fund	General Fund	12-101a	-
Grant Fund	Planning Projects	Home Rule	1,084
Planning Projects	Capital Impr Projects	12-1,118	2,500
Donation Fund	Municipal Equipment Reserve	12-1,117	25,000
Donation Fund	Capital Impr Projects	12-1,118	2,990
Convention and Tourism	Capital Impr Projects	12-1,118	334,916
Gossage Trust	Bond & Interest Fund	12-825d	7,479
Golf Course	Municipal Equipment Reserve	12-1,117	10,000
Airport	Municipal Equipment Reserve	12-1,117	851
Airport	Capital Impr Projects	12-1,118	21,887
Animal Shelter	Municipal Equipment Reserve	12-1,117	2,128
Water Utility Fund	Bond & Interest Fund	12-825d	489,025
Water Utility Fund	Capital Impr Projects	12-1,118	392,000
Water Utility Fund	Municipal Equipment Reserve	12-1,117	334,393
Sewer Utility Fund	Bond & Interest Fund	12-825d	536,700
Sewer Utility Fund	Capital Impr Projects	12-1,118	287,000
Sewer Utility Fund	Municipal Equipment Reserve	12-1,117	278,518
Storm Water	Bond & Interest Fund	12-825d	43,283
Storm Water	Capital Improv Projects	12-1,118	525,000
Storm Water	Municipal Equipment Reserve	12-1,117	101,421
Capital Improvement	Bond & Interest Fund	12-6a16	19,847
Capital Improvement	Sports Arena Sales Tax	12-6a16	225,837

NOTE 7—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; employee's health and life; and natural disasters. The City manages these various risks of loss as follows:

General Liability

Insured through commercial insurance policy with a \$25,000 deductible. Commercial insurance carried for law enforcement and public official liability with deductibles of \$10,000 and \$10,000, respectively.

Physical Property

Insured through commercial insurance with 90% coinsurance clause with a \$75,000 deductible. Replacement cost insured values based on annual review by insuring agent. Any uninsured losses are funded by the Risk Management Fund.

Worker's Compensation

Insured through an excess indemnity insurance policy. Policy provides coverage for claims in excess of \$400,000 per accident for all other employees. Individual claims up to \$500,000 are self-funded and administered through the Worker's Compensation Reserve. Claims are administered by an independent third party. Aggregate claims for Worker's Compensation are limited to \$1,000,000.

Health and Dental Insurance

The City became self-funded in regard to its health/dental insurance coverage effective January 1, 2000. In 2019, the plan was administered by Meritain, which provided a stop loss provision of incurred claims expense in excess of \$100,000 for an insured in a contract year.

Claim Liability Analysis

The claims liabilities related to the above noted risks of loss that are retained and recognized when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. An analysis of claims activities for 2019 is presented below:

FUND		Claim Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claim Liability End of Year
Worker's Compensation	\$	442,534	663,730	599,213	\$ 507,051
Health and Dental Insurance	\$	265,256	2,908,013	2,873,005	\$ 300,264

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

The City contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue 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 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.

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 establishes the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 8.39% for KPERS and 21.13% for KP&F for the year ended December 31, 2019. Contributions to the pension plan from the City were \$985,818 for KPERS and \$2,196,801 for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERS has determined the City's proportionate share of the collective net pension liability was \$7,461,801 for KPERS and \$18,197,482 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's share of the allocation is based on the ratio of the City's employer contributions, relative to the total employer and non-employer contributions for the plan groups the City participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the 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 in the first paragraph above.

NOTE 9—DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salaries, 100% or \$19,000 per year, whichever is less, until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency. Deferred compensation is available to employees' beneficiaries in case of death.

All assets of the Plan are held by an independent administrator. In management's opinion, the City has no liability for losses under the plan. However, the City does have the duty of due care that would be required of a plan sponsor/fiduciary.

NOTE 10—OTHER LONG TERM LIABILITIES

Compensated Absences

Employees of the City, except temporary and part-time employees working less than 20 hours per week, accumulate vacation leave at the rate of two weeks per year during the first four years of employment. The rate increases to three weeks per year after five years of employment, and to four weeks per year after fourteen years of employment. Employees are paid for all unused and accrued vacation leave at the time of their leaving City employment. The estimated liability for this vacation is \$789,629. This amount is not reflected in the financial statements.

Employees are paid for unused sick leave up to 480 hours when leaving City employment due to death or qualified retirement (including disability retirement). The costs of accumulated vacation, sick leave, and severance pay are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for this sick leave is \$2,559,224. This amount is not reflected in the financial statements.

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the local government allows certain qualifying retirees to participate in the group health insurance plan. Monthly premiums for the retiree are set at 102% of the group plan premiums.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 at 102% of the group plan premiums.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement Systems (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, 2019.

NOTE 11—CONTINGENCIES AND COMMITMENTS

Litigation

The City may sometimes be a defendant in various legal actions pending or in process concerning personal injury, worker's compensation claims, and property damage. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. The financial statement does not include accruals or provisions for loss contingencies that may result from these proceedings. Provisions of the Kansas Tort Claims Act authorize the levy of an annual tax by the Risk Management Reserve Fund to provide funding for payment of claims and other direct and indirect costs in connection therewith. In the opinion of the City's legal counsel, the final outcome of the cases will not have an adverse material effect on the City's financial statement.

Grant Program Involvement

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

Environmental Remediation

KDHE has state oversight for the Environmental Protection Agency concerning the groundwater contamination cleanup of the 4th and Carey Site. In 1994, the City entered into a consent agreement with KDHE accepting the obligation to clean-up the contamination. The City entered into a separate agreement with the companies responsible for the contamination in which the companies agreed to pay for the clean-up of the contamination. The City later revised the agreement with the companies by which the companies paid the City \$10.5 million dollars and the City would construct the Groundwater Remediation and RO Water Treatment Plant Project in order to clean-up the contamination and use the clean water as part of the City's public water supply. The City under the agreement with KDHE must operate the remediation and water treatment systems until sampling and monitoring indicates that the 4th and Carey groundwater contamination has been satisfactorily cleaned up. Those systems were operational as of May 2009. It is anticipated that it will take 20 to 30 years to treat and clean-up the groundwater contamination. The City has specific monitoring and reporting requirements from KDHE for the term of the remediation efforts. Based on the results of the monitoring of the remediation efforts, KDHE will decide when the contamination has been cleaned up and the remediation system and treatment plant are no longer needed to treat the contaminated water. At that point, the water treatment plant will continue to treat the City of Hutchinson's public water supply but will not be required to treat the 4th and Carey Site groundwater any longer.

Commitments

On September 15, 2009, the City in conjunction with Reno County, Kansas and the City of South Hutchinson, Kansas, entered into a development agreement with Siemens Energy, Inc. The Company has built and is currently operating an assembly, production, and service facility in Hutchinson, Kansas at the Salt City Business Park. The land and improvements will be eligible for a 100% tax abatement for ten years. The City has obligated local Economic Opportunity Funds, as part of the general fund, in the amount of \$1,150,000; \$1,000,000 which was paid upon execution of the development agreement.

The City has also committed up to \$474,200 as incentives for new job creation. Payment of these incentives is dependent upon achievement of certain measures by the participating businesses. The incentives could take place between 2020 through 2023 depending on when and if the businesses reach the agreed upon measures.

NOTE 12—SUBSEQUENT EVENTS

On March 17th, the City Council approved a bond sale for \$3,805,000 of bonds for capital improvements. The bond sale will be held on April 20, 2020.

City of Hutchinson, Kansas
Summary of Expenditures - Actual & Budget
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Government Type Funds					
General Fund	\$ 39,246,392	\$ -	\$ 39,246,392	\$ 33,232,962	\$ (6,013,430)
Special Purpose Funds					
Special Street Fund	2,685,081	-	2,685,081	1,799,198	(885,883)
Special Parks and Recreation Fund	223,240	-	223,240	200,925	(22,315)
Special Alcohol Programs Fund	117,152	-	117,152	78,500	(38,652)
Economic Opportunity Fund	450,000	-	450,000	37,500	(412,500)
Convention and Tourism Promotion Fund	850,000	-	850,000	781,472	(68,528)
Recreation Commission Fund	1,292,000	-	1,292,000	1,245,436	(46,564)
Animal Shelter Fund	563,642	-	563,642	508,184	(55,458)
Community Improvement District Fund	800,000	-	800,000	533,529	(266,471)
E 911 Surcharge Fund	1,271,657	-	1,271,657	360,592	(911,065)
Bond and Interest Funds					
Bond and Interest Fund	6,373,591	-	6,373,591	6,181,337	(192,254)
Sports Arena Sales Tax Fund	5,523,405	-	5,523,405	3,146,825	(2,376,580)
Business Funds					
Refuse Fund	2,712,104	-	2,712,104	2,354,439	(357,665)
Golf Course Fund	877,424	-	877,424	855,767	(21,657)
Airport Fund	482,331	-	482,331	453,787	(28,544)
Water Utility Fund	10,294,447	-	10,294,447	7,039,467	(3,254,980)
Sewer Utility Fund	9,117,000	-	9,117,000	5,989,684	(3,127,316)
Storm Water Utility Fund	5,183,750	-	5,183,750	990,118	(4,193,632)

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Property Taxes	\$ 11,501,328	\$ 11,383,582	\$ 11,589,603	\$ (206,021)
Non Property Taxes	12,037,780	12,391,585	12,652,100	(260,515)
Franchise Fees	5,012,167	4,792,927	4,926,798	(133,871)
License and Permits	385,409	514,488	487,810	26,678
Fines, Forfeitures, and Penalties	710,255	645,489	677,150	(31,661)
Use of Money & Property	93,473	141,940	39,200	102,740
Public Safety Service Charges	2,878,064	2,655,270	2,788,684	(133,414)
Recreation & Concession Service Charges	198,842	169,552	271,500	(101,948)
Internal Service Charges	1,072,173	913,580	1,130,900	(217,320)
Miscellaneous	470,644	136,423	169,405	(32,982)
Operating Transfers In	122,908	-	35,000	(35,000)
Total Receipts	34,483,044	33,744,836	34,768,150	(1,023,314)
Expenditures				
Personnel Services	22,983,978	23,113,681	24,121,018	(1,007,337)
Contractual Services	6,426,353	6,420,179	6,248,309	171,870
Commodities	2,082,361	2,022,464	2,265,825	(243,362)
Capital Outlay	184,877	119,605	182,900	(63,295)
Reserve Transfers	3,264,622	3,187,320	3,255,265	(67,945)
Operating Transfers Out	1,877,838	1,617,140	2,181,576	(564,436)
Allocated Service Costs	(3,269,284)	(3,247,426)	(3,254,514)	7,088
Appropriated Reserve	-	-	4,246,013	(4,246,013)
Total Expenditures	33,550,746	33,232,962	\$ 39,246,392	\$ (6,013,430)
Receipts Over (Under) Expenditures	932,298	511,874		
Unencumbered Cash, Beginning	4,143,447	5,079,900		
Prior Year Cancelled Encumbrance	4,155	147		
Unencumbered Cash, Ending	\$ 5,079,900	\$ 5,591,921		

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Property Taxes				
Ad Valorem Property Tax	\$ 9,781,294	\$ 9,577,247	\$ 10,031,497	\$ (454,250)
Vehicle Tax	1,217,402	1,296,594	1,263,636	32,958
In Lieu of Tax	40,041	15,392	38,309	(22,917)
TIF	73,264	73,377	-	73,377
Delinquent Tax Collections	389,327	420,973	256,161	164,812
Total Property Taxes	11,501,328	11,383,582	11,589,603	(206,021)
Non Property Taxes				
Local Sales tax - Countywide	5,386,646	5,670,664	5,561,000	109,664
Local Sales Tax - Citywide	6,512,709	6,578,593	6,979,000	(400,407)
Liquor Taxes	127,425	133,028	100,500	32,528
Intoxicating Liquor Tax	11,000	9,300	11,600	(2,300)
Total Non Property Taxes	12,037,780	12,391,585	12,652,100	(260,515)
Utility Franchise Fees				
Electricity - Westar Energy	2,883,891	2,648,289	2,862,565	(214,276)
Gas - Kansas Gas Service Company	857,153	848,350	764,130	84,220
Telephone - AT & T / Other	73,100	84,298	94,239	(9,941)
Cable Television	411,062	392,055	421,599	(29,544)
Refuse System Fund	191,560	204,796	204,580	216
Water/Sewer System Fund	595,400	615,139	579,685	35,454
Total Utility Franchise Fees	\$ 5,012,167	\$ 4,792,927	\$ 4,926,798	\$ (133,871)

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Licenses and Permits				
Cereal Malt Beverage Licenses	\$ 2,650	\$ 2,600	\$ 3,000	\$ (400)
Tree Trimming Licenses	450	450	500	(50)
Alarm License Fees	14,545	13,705	19,500	(5,795)
Fireworks Permits	12,500	12,500	5,000	7,500
Police and Protective Licenses	353	350	200	150
Other Licenses and Permits	3,207	1,527	2,000	(473)
Building and Fence Permits	193,655	337,255	278,000	59,255
Sign Permits	3,280	3,514	3,500	14
Demolition Permits and Licenses	1,717	1,643	1,210	433
Building Occupancy Permits	5,966	855	5,500	(4,645)
Mechanical Permits	30,551	31,016	39,600	(8,585)
Electrical and Plumbing Permits	24,915	27,050	31,350	(4,300)
Electrical and Plumbing License Fees	36,666	25,650	29,700	(4,050)
Mechanical License Fees	10,640	15,615	18,150	(2,535)
Driveway Permit	1,965	909	1,100	(192)
Building Contractor Licenses	42,350	39,850	49,500	(9,650)
Total Licenses and Permits	385,409	514,488	487,810	26,678
Fines, Forfeitures, and Penalties				
Municipal Court Fines	392,260	380,991	400,000	(19,009)
Admin Fee and Set Off Charge	-	-	150	(150)
Probation	25,087	24,027	24,000	27
Municipal Court Bond Forfeitures	25,779	28,803	26,000	2,803
Municipal Court Costs	198,890	157,760	180,000	(22,240)
Court Surcharges	14,813	11,670	13,000	(1,330)
Diversion Fees	51,878	42,209	33,000	9,209
LALF Fees	1,548	29	1,000	(971)
Total Fines, Forfeitures, and Penalties	\$ 710,255	\$ 645,489	\$ 677,150	\$ (31,661)

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 90,971	\$ 137,240	\$ 35,000	\$ 102,240
Rents and Leases	2,502	4,700	4,200	500
Total Use of Money and Property	93,473	141,940	39,200	102,740
Public Safety Revenues				
Rental Inspection Fees	59,629	-	59,000	(59,000)
Police Officer Service Charges	105,148	97,459	100,000	(2,541)
Police Records	6,724	13,994	3,700	10,294
Fingerprinting Fees	2,205	7,006	2,500	4,506
Radio Maintenance Service Charges	62,209	9,425	68,500	(59,075)
Fire Protection Contracts	27,560	-	-	-
Fire District #2	1,925,772	1,883,502	1,913,484	(29,982)
Central Dispatch	621,046	581,155	575,500	5,655
Records - Reno County	23,866	10,151	17,000	(6,849)
Evidence Custodian - Reno County	43,906	52,579	49,000	3,579
Total Public Safety Revenues	2,878,064	2,655,270	2,788,684	(133,414)
Recreation and Concessions				
Soft Drink Contract and Commissions	9,126	6,904	12,200	(5,296)
Sports Arena - Rental Fees	7,454	-	4,300	(4,300)
Memorial Hall - Rental Fees	9,940	9,513	7,000	2,513
Sports Arena - Reimbursements	144,401	123,799	212,500	(88,701)
Homebuilders and Gazebo Rental	21,432	28,346	24,500	3,846
Concessions	5,948	990	11,000	(10,010)
Sales Tax	541	-	-	-
Total Recreation and Concessions	\$ 198,842	\$ 169,552	\$ 271,500	\$ (101,948)

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Central Garage/Custodial Services	\$ 1,072,173	\$ 913,580	\$ 1,130,900	\$ (217,320)
Miscellaneous				
Sale of City Property	-	-	2,000	(2,000)
Flood Control Project	23,605	26,759	23,605	3,154
DHRP Contribution	10,000	-	10,000	(10,000)
Miscellaneous	3,316	1,975	5,000	(3,025)
Industrial Revenue Bond Admin Fees	25,614	29,176	25,000	4,176
Eastside Cemetery Charges	15,988	16,691	16,300	391
Zoning Application Fees	6,884	5,653	5,500	153
Reimbursements of Expenditures	28,937	37,974	52,000	(14,026)
Zoo Gift Shop	50,042	18,195	30,000	(11,805)
FEMA Grant Reimbursment	305,928	-	-	-
State Grant	329	-	-	-
Total Miscellaneous	470,644	136,423	169,405	(32,982)
Transfers into the General Fund				
Operating Transfer	122,908	-	35,000	(35,000)
Total Receipts	\$ 34,483,044	\$ 33,744,836	\$ 34,768,150	\$ (1,023,314)

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Departmental				
City Council	\$ 19,346	\$ 21,372	\$ 19,600	\$ 1,772
City Manager	401,670	352,316	264,716	87,600
Human Relations	-	40,913	-	40,913
Downtown Director	92,062	8,265	7,741	524
Street Lighting	745,504	744,319	794,185	(49,866)
Human Resources	447,676	453,088	471,031	(17,943)
Finance	337,375	338,687	330,965	7,722
Utility Billing	805,783	822,222	772,477	49,745
Purchasing	67,387	67,623	71,205	(3,582)
Information Systems	675,061	670,758	675,390	(4,632)
Planning	296,622	354,245	281,783	72,462
Housing Development	100,121	59,417	165,913	(106,496)
Law	684,168	689,552	704,692	(15,140)
Public Works Administration	268,640	269,204	281,238	(12,034)
Public Works Maintenance	752,704	472,431	359,410	113,021
Central Garage	1,287,176	1,139,234	1,486,856	(347,622)
Engineering	593,328	560,635	734,850	(174,215)
Traffic Signals	272,402	151,380	313,217	(161,837)
GIS	234,428	177,474	261,652	(84,178)
Parks	3,918,281	4,067,794	4,348,589	(280,795)
Police	9,103,381	9,487,720	9,837,309	(349,589)
Animal Control	103,744	86,193	120,947	(34,754)
Fire	8,484,595	8,652,635	8,923,643	(271,008)
Inspection	601,247	663,082	649,543	13,539
Total Departmental	\$ 30,292,704	\$ 30,350,561	\$ 31,876,952	\$ (1,526,391)

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Growth Contractual Services				
Chamber of Commerce	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Total Growth	200,000	200,000	200,000	-
Non Departmental Contractual Services				
Kansas Cosmosphere	716,398	723,645	709,502	14,143
Kansas Underground Salt Museum	108,545	109,643	107,500	2,143
SCKEDD & REAP Memberships	10,288	15,007	10,400	4,607
Miscellaneous Contractual Services	8,344	681	5,000	(4,319)
Cultural Activities Fund	42,250	40,983	40,983	-
Hutch Fest Activities	15,000	15,000	5,000	10,000
Arts & Humanities Council	34,600	8,131	33,562	(25,431)
United Way	20,618	9,905	9,905	-
Employee Recognition Program	4,068	4,239	12,000	(7,761)
Railroad Spur Property Taxes	40,859	41,865	-	41,865
Kohl's Tax Rebate	42,594	17,204	17,204	-
Rockstep Sales Tax Reimbursement	21,712	28,832	-	28,832
Rockstep TIF Payment	69,408	69,515	-	69,515
HRC-Director of Neighborhoods	15,000	15,000	15,000	-
New Construction Homebuyer Incentive	28,681	19,013	23,544	(4,531)
Welcome Channel	6,500	6,500	6,500	-
Census	-	204	-	204
Total Non Departmental Contractual Services	\$ 1,184,865	\$ 1,125,367	\$ 996,100	\$ 129,267

City of Hutchinson, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-A

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Reserve Transfers				
Municipal Equipment Reserve	\$ 1,467,893	\$ 1,496,173	\$ 1,532,173	\$ (36,000)
Capital Improvement Projects	1,796,730	1,691,147	1,723,092	(31,945)
Total Reserve Transfers	3,264,623	3,187,320	3,255,265	(67,945)
Operating Transfers				
Special Street	571,975	438,376	1,349,071	(910,694)
Golf Course	300,916	254,783	195,123	59,660
Special Park	81,020	67,897	122,240	(54,343)
Animal Shelter	341,416	367,522	402,842	(35,320)
Airport	306,512	213,720	226,815	(13,095)
Economic Opportunity Fund	150,000	150,000	150,000	-
Bond and Interest Fund	100,000	118,843	100,000	18,843
Planning Projects Fund	26,000	5,000	-	5,000
Grants Fund	-	999	-	999
Total Operating Transfers	1,877,838	1,617,139	2,546,091	(928,951)
Other Costs				
Nondepartmental Allocated Service Costs	(3,269,284)	(3,247,426)	(3,254,514)	7,088
Pay Adjustments	-	-	(255,000)	255,000
Appropriated Reserve	-	-	4,246,013	(4,246,013)
Total Other Costs	(3,269,284)	(3,247,426)	736,499	(3,983,925)
Total Expenditures	\$ 33,550,746	\$ 33,232,962	\$ 39,610,907	\$ (6,377,945)

City of Hutchinson, Kansas
Special Street Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-B

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenue				
State Gas Tax Distribution	\$ 1,116,439	\$ 1,114,668	\$ 1,119,970	\$ (5,302)
County Gas Tax Distribution	164,956	163,554	161,040	2,514
State Connecting Links	55,836	74,499	55,000	19,499
Street Cuts	341	8,115	-	8,115
Operating Transfer In	571,975	438,376	1,349,071	(910,694)
Total Receipts	<u>1,909,547</u>	<u>1,799,213</u>	<u>2,685,081</u>	<u>(885,868)</u>
Expenditures				
Personnel Services	912,794	895,574	1,532,038	(636,464)
Contractual Services	179,136	126,889	213,574	(86,685)
Commodities	205,001	283,922	456,610	(172,688)
Capital Outlay	116	25,561	10,500	15,061
Reserve Transfer to Municipal Equipment Reserve	212,500	167,253	172,359	(5,106)
Reserve Transfer to Capital Improvement Fund	400,000	300,000	300,000	-
Total Expenditures	<u>1,909,547</u>	<u>1,799,198</u>	<u>\$ 2,685,081</u>	<u>\$ (885,883)</u>
Receipts Over (Under) Expenditures	-	15		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 15</u>		

City of Hutchinson, Kansas
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-C

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Non Property Taxes				
Liquor Taxes	\$ 127,425	\$ 133,028	\$ 101,000	\$ 32,028
Operating Transfer In	81,020	67,897	122,240	(54,343)
Total Receipts	208,445	200,925	223,240	(22,315)
Expenditures				
Personnel Services	73,188	68,985	76,532	(7,547)
Contractual Services	74,876	69,339	96,424	(27,085)
Commodities	60,380	62,600	50,284	12,316
Total Expenditures	208,445	200,925	\$ 223,240	\$ (22,315)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

City of Hutchinson, Kansas
Special Alcohol Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-D

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Non Property Taxes				
Liquor Taxes	\$ 127,425	\$ 133,028	\$ 98,405	\$ 34,623
Expenditures				
Contractual Services	77,500	78,500	78,500	-
Operating Transfer Out	22,500	-	35,000	(35,000)
Appropriated Reserves	-	-	3,652	(3,652)
Total Expenditures	100,000	78,500	\$ 117,152	\$ (38,652)
Receipts Over (Under) Expenditures	27,425	54,528		
Unencumbered Cash, Beginning	20,342	47,767		
Unencumbered Cash, Ending	\$ 47,767	\$ 102,295		

City of Hutchinson, Kansas
Economic Opportunity Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-E

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Expenditures				
Appropriated Reserves	100,000	37,500	\$ 450,000	\$ (412,500)
Receipts Over (Under) Expenditures	50,000	112,500		
Unencumbered Cash, Beginning	150,000	200,000		
Unencumbered Cash, Ending	\$ 200,000	\$ 312,500		

City of Hutchinson, Kansas
Convention and Tourism Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-F

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Non Property Taxes				
Transient Guest Tax	\$ 736,893	\$ 781,472	\$ 850,000	\$ (68,528)
Expenditures				
Convention Visitors Bureau	421,082	446,555	479,371	(32,816)
Atrium/Convention Center	-	-	359,529	(359,529)
Reserve Transfer to Capital Improvement	315,811	334,916	11,100	323,816
Total Expenditures and Transfers	736,893	781,472	\$ 850,000	\$ (68,528)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

City of Hutchinson, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-G

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Over (Under)	
Receipts					
Property Taxes					
Ad Valorem Property Tax	\$ 1,054,525	\$ 1,058,379	\$ 1,141,120	\$ (82,741)	
Motor Vehicle Tax	137,836	138,417	136,239	2,178	
16/20M Vehicle Tax	411	495	494	1	
Recreational Vehicle Tax	1,941	1,113	1,147	(34)	
Delinquent Ad Valorem Tax	47,482	45,657	-	45,657	
In Lieu of Tax	4,325	1,696	-	1,696	
Miscellaneous	-	-	13,000	(13,000)	
Total Receipts	<u>1,246,521</u>	<u>1,245,756</u>	<u>1,292,000</u>	<u>(33,244)</u>	
Expenditures					
Appropriation to Recreation Commission	1,246,521	1,245,436	1,279,000	(33,564)	
Miscellaneous	-	-	13,000	(13,000)	
Total Expenditures	<u>1,246,521</u>	<u>1,245,436</u>	<u>\$ 1,292,000</u>	<u>\$ (46,564)</u>	
Receipts Over (Under) Expenditures	-	320			
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>			
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 320</u>			

City of Hutchinson, Kansas
Animal Shelter Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-H

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Licenses and Permits				
Dog License	\$ 18,360	\$ 14,119	\$ 15,000	\$ (881)
Service Charges				
Shelter Fees & Charges	8,981	7,691	4,000	3,691
Adoption Fees	84,810	64,054	68,000	(3,946)
Reclaimed Pet Fees	16,397	11,515	15,000	(3,485)
Relinquishment Fees	6,731	6,541	6,300	241
Miscellaneous				
Reimbursed Expenses	2,219	36,742	52,500	(15,758)
Operating Transfer In	341,416	367,522	402,842	(35,320)
Total Receipts	478,914	508,184	563,642	(55,458)
Expenditures				
Personnel Services	296,723	324,674	376,866	(52,192)
Contractual Services	104,471	103,350	111,548	(8,198)
Commodities	74,345	77,183	72,600	4,583
Capital Outlay	1,319	849	500	349
Reserve Transfers to Municipal Equipment Reserve	2,128	2,128	2,128	-
Total Expenditures	478,986	508,184	\$ 563,642	\$ (55,458)
Receipts Over (Under) Expenditures	(71)	-		
Unencumbered Cash, Beginning	71	-		
Unencumbered Cash, Ending	\$ -	\$ -		

City of Hutchinson, Kansas
Community Improvement District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-I

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Non Property Taxes				
CID Sales Tax	\$ 462,277	\$ 533,529	\$ <u>800,000</u>	\$ <u>(266,471)</u>
Expenditures				
Contractual Services	<u>462,277</u>	<u>533,529</u>	\$ <u>800,000</u>	\$ <u>(266,471)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>-</u>	\$ <u>-</u>		

City of Hutchinson, Kansas
E 911 Surcharge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-J

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 9,690	\$ 13,043	\$ 2,500	\$ 10,543
Intergovernmental				
State E 911	351,153	374,614	356,000	18,614
Miscellaneous				
Reimbursements	-	81,385	-	81,385
Total Receipts	<u>360,843</u>	<u>469,043</u>	<u>358,500</u>	<u>110,543</u>
Expenditures				
Contractual Services	274,926	289,945	370,900	(80,955)
Commodities	-	4,840	7,000	(2,160)
Capital Outlay	70,070	65,806	480,000	(414,194)
Appropriated Reserve	-	-	413,757	(413,757)
Total Expenditures	<u>344,996</u>	<u>360,592</u>	<u>\$ 1,271,657</u>	<u>\$ (911,065)</u>
Cash Over (Under) Expenditures	15,847	108,452		
Unencumbered Cash, Beginning	<u>905,807</u>	<u>921,654</u>		
Unencumbered Cash, Ending	<u>\$ 921,654</u>	<u>\$ 1,030,106</u>		

City of Hutchinson, Kansas
Federal and State Grant Funds
Schedule of Receipts and Expenditures - Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-K

Grant Description	Prior Year Actual						Unencumbered Cash Ending
	Unencumbered Cash Beginning	Federal/State Grant Contributions	Interest Income	Transfer In	Grant Program Expenditures	Transfer Out	
Public Safety							
THC Drug Funds	\$ 24,810	\$ 22,856	\$ 7	\$ -	\$ (41,960)	\$ -	\$ 5,713
Drug Enforcement Confiscated Funds	19,352	-	-	-	-	-	19,352
Confiscated Property Drug Unit	1,154	-	-	-	-	-	1,154
Intoxicated Driver Deterrence	-	5,788	-	-	(5,788)	-	-
Special Traffic Enforcement	-	8,893	-	-	(8,893)	-	-
Nighttime Seatbelt Enforcement	-	1,862	-	-	(1,862)	-	-
Bulletproof Vest Funding	13,919	2,147	-	-	-	-	16,066
JAG	-	25,045	-	-	(25,278)	-	(233)
E 911 Telephone Surcharge	422	-	-	-	-	-	422
Volunteer Fire Assistance	(4,999)	4,000	-	-	-	-	(999)
Housing and Economic Development							
Incentives Without Walls Revolving Loan	104,386	32,792	-	-	(65,000)	-	72,178
Safe Routes to School	63,783	-	-	-	(9,614)	-	54,169
Moderate Income Housing	-	-	-	-	-	-	-
Historic Preservation Grant	-	-	-	-	-	-	-
HCF Housing Education Grant	185	-	-	-	-	(185)	-
2018 Planning Repair Grant	10,000	-	-	-	-	-	10,000
Emergency Shelter							
2016 Emergency Shelter Grant	944	-	-	-	-	(944)	-
2017 Emergency Shelter Grant	2,675	30,371	-	-	(32,077)	(969)	-
2018 Emergency Shelter Grant	-	13,857	-	-	(13,857)	-	-
Parks							
Community Fisheries	6,974	8,365	-	-	(8,891)	-	6,448
SW Bricktown Development	-	-	37,035	-	-	-	37,035
	<u>\$ 243,605</u>	<u>\$ 155,976</u>	<u>\$ 37,042</u>	<u>\$ -</u>	<u>\$ (213,220)</u>	<u>\$ (2,098)</u>	<u>\$ 221,305</u>

City of Hutchinson, Kansas
Federal and State Grant Funds
Schedule of Receipts and Expenditures - Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-K Cont.

Grant Description	Current Year						Unencumbered Cash Ending
	Unencumbered Cash Beginning	Federal/State Grant Contributions	Other Income	Transfer In	Grant Program Expenditures	Transfer Out	
Public Safety							
THC Drug Funds	\$ 5,713	\$ -	\$ 29,989	\$ 1,154	\$ (36,812)	\$ -	\$ 44
Drug Enforcement Confiscated Funds	19,352	-	10		(19,362)	-	-
Confiscated Property Drug Unit	1,154	-	-	(1,154)	-	-	-
Intoxicated Driver Deterrence	-	4,632	-	-	(4,632)	-	-
Special Traffic Enforcement	-	11,028	-	-	(11,028)	-	-
Nighttime Seatbelt Enforcement	-	1,878	-	-	(1,878)	-	-
Bulletproof Vest Funding	16,066	-	-	-	(5,320)	-	10,746
JAG	(233)	-	-	-	-	-	(233)
2018 JAG	-	-	-	-	(22,281)	-	(22,281)
2019 JAG	-	-	-	-	(15,765)	-	(15,765)
E 911 Telephone Surcharge	422	-	(422)	-	-	-	-
Volunteer Fire Assistance	(999)	-	-	999	-	-	-
ONEOK Hose & Equipment	-	-	18,000	-	(17,730)	-	270
Housing and Economic Development							
Incentives Without Walls Revolving Loan	72,178	-	39,028	-	(73,319)	-	37,887
Safe Routes to School	54,169	-	-	-	(34,554)	-	19,615
2018 Planning Repair Grant	10,000	-	-	-	-	-	10,000
Phase Zero Hutch	-	-	7,500	-	-	-	7,500
Emergency Shelter							
2018 Emergency Shelter Grant	-	27,317	-	-	(26,233)	(1,084)	-
2019 Emergency Shelter Grant	-	11,080	-	-	(11,080)	-	-
CDBG							
Stevens Building Grant	-	248,000	161,389	-	(438,190)	-	(28,801)
Parks							
Community Fisheries	6,448	13,942	-	-	(9,109)	-	11,281
SW Bricktown Development	37,035	-	-	-	(37,703)	-	(668)
	<u>\$ 221,305</u>	<u>\$ 317,877</u>	<u>\$ 255,494</u>	<u>\$ 999</u>	<u>\$ (764,996)</u>	<u>\$ (1,084)</u>	<u>\$ 29,595</u>

City of Hutchinson, Kansas
 Planning Projects Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-L

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Private Donations	\$ 6,178	\$ 2,103
Transfer	<u>28,098</u>	<u>6,084</u>
Total Receipts	<u>34,276</u>	<u>8,187</u>
Expenditures		
Contractual Services	14,599	29,886
Transfers	<u>-</u>	<u>2,500</u>
Total Expenditures	<u>14,599</u>	<u>32,386</u>
Receipts Over (Under) Expenditures	19,676	(24,199)
Unencumbered Cash, Beginning	<u>98,628</u>	<u>118,304</u>
Unencumbered Cash, Ending	<u>\$ 118,304</u>	<u>\$ 94,106</u>

City of Hutchinson, Kansas
Gossage Animal Shelter Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-M

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Trust Donations	\$ 56,646	\$ 7,479
Expenditures		
Transfer to Bond & Interest Fund	56,646	7,479
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

City of Hutchinson, Kansas
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-N

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Municipal Court Fees	\$ 3,692	\$ 4,213
Interest Income	28,503	43,428
Miscellaneous		
Miscellaneous	66,655	188,093
Private Contributions	8,771	-
Reimbursement	84,900	84,458
Sale/Salvage/Auction Property	352,485	193,855
Reserve Transfers In	<u>2,628,904</u>	<u>2,415,737</u>
Total Receipts	<u>3,173,909</u>	<u>2,929,783</u>
Expenditures		
Contractual Services	52,356	57,971
Capital Outlay	<u>2,735,864</u>	<u>2,134,505</u>
Total Expenditures	<u>2,788,220</u>	<u>2,192,476</u>
Receipts Over (Under) Expenditures	385,689	737,307
Unencumbered Cash, Beginning	1,587,740	1,973,429
Prior Year Cancelled Encumbrance	<u>-</u>	<u>550</u>
Unencumbered Cash, Ending	<u>\$ 1,973,429</u>	<u>\$ 2,711,286</u>

City of Hutchinson, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-O

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 20,833	\$ 32,538	\$ 5,000	\$ 27,538
Property Taxes				
Ad Valorem Property Tax	2,993,790	3,070,188	3,221,143	(150,955)
Motor Vehicle Tax	344,766	391,952	381,997	9,955
16/20M Vehicle Tax	609	1,338	1,399	(61)
Recreational Vehicle Tax	2,889	3,151	3,249	(98)
Delinquent Ad Valorem Tax	114,996	128,304	69,000	59,304
In Lieu of Tax	12,257	4,934	-	4,934
Current Special Assessments	1,055,108	999,913	1,137,895	(137,982)
Delinquent Special Assessments	49,640	53,542	10,000	43,542
Bonds/Loans				
Bond Proceeds/Premium Received	-	132,254	-	132,254
Intergovernmental				
Contributions Other Governments	101,059	101,059	101,059	-
Reserve Transfers	70,469	27,326	7,479	19,847
Operating Transfer In	1,167,054	1,187,851	1,167,207	20,644
Total Receipts	5,933,469	6,134,348	6,105,428	28,921
Expenditures				
Debt Principal	5,210,000	5,063,000	5,073,000	(10,000)
Debt Interest	1,037,202	1,000,570	1,032,016	(31,446)
Refinancing Costs	-	117,767	-	117,767
Internal Service Costs	7,500	-	7,500	(7,500)
Appropriated Reserve	-	-	261,075	(261,075)
Total Expenditures	6,254,702	6,181,337	6,373,591	(192,254)
Receipts Over (Under) Expenditures	(321,233)	(46,989)		
Unencumbered Cash, Beginning	374,871	53,638		
Unencumbered Cash, Ending	\$ 53,638	\$ 6,649		

City of Hutchinson, Kansas
Sports Arena Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-P

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Non Property Taxes				
Sales Tax	\$ 3,039,264	\$ 3,070,010	\$ 3,015,000	\$ 55,010
Reimbursement	750,000	500,000	500,000	-
Transfers In	-	225,837	-	225,837
Interest Income	25,822	45,824	7,000	38,824
Total Receipts	3,815,086	3,841,671	3,522,000	319,671
Expenditures				
Bond Principal	2,335,000	2,490,000	2,490,000	-
Bond Interest	750,225	656,825	656,825	-
Appropriated Reserve	-	-	2,376,580	(2,376,580)
Total Expenditures and Transfers	3,085,225	3,146,825	\$ 5,523,405	\$ (2,376,580)
Receipts Over (Under) Expenditures	729,861	694,846		
Unencumbered Cash, Beginning	1,566,818	2,296,679		
Unencumbered Cash, Ending	\$ 2,296,679	\$ 2,991,525		

City of Hutchinson, Kansas
Special Assessments Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-Q

	2018		
	<u>Sewer Improvement</u>	<u>Street/Drainage Improvement</u>	<u>Total</u>
Receipts			
General Obligation Bonds			
Expenditures			
Purchases and Construction			
Temporary Notes Principal			
Temporary Note Interest			
Transfers			
Total Expenditures			
Receipts Over (Under)			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	2019		
	<u>Sewer Improvement</u>	<u>Street/Drainage Improvement</u>	<u>Total</u>
Receipts			
General Obligation Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Special Assessment Payments	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Purchases and Construction	-	-	-
Temporary Notes Principal	-	-	-
Temporary Note Interest	-	-	-
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under)	-	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Hutchinson, Kansas
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-R

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 199,714	\$ 230,902
Miscellaneous		
Reimbursed Expenses	374,276	444,025
Donations	214,432	19,403
Miscellaneous	4,308	29
Sale of Real Estate/Salvage/Auction	15,000	-
Non Revenue Receipts		
Bond Proceeds	1,745,690	-
Federal Grants	900,418	607,250
Reserve Transfer Sewer	735,750	287,000
Reserve Transfer Storm Sewer Fund	619,295	525,000
Reserve Transfer Water Fund	995,750	392,000
Reserve Transfer General Fund	1,796,730	1,691,147
Reserve Transfer Planning Projects	-	2,500
Reserve Transfer Donation Fund	-	490
Reserve Transfer Airport	-	21,887
Reserve Transfer Convention & Tourism	304,711	323,816
Reserve Transfer Guest Tax from Convention & Tourism	11,100	11,100
Reserve Transfer Special Street	400,000	300,000
Total Receipts	<u>8,317,173</u>	<u>4,856,549</u>
Expenditures		
Capital Improvement Expenditures	10,956,574	11,461,828
Transfer to Bond and Interest	13,823	19,847
Transfer to Sports Arena Sales Tax Fund	-	225,837
Total Expenditures	<u>10,970,397</u>	<u>11,707,512</u>
Receipts Over (Under) Expenditures	(2,653,225)	(6,850,963)
Unencumbered Cash, Beginning	17,473,404	14,832,981
Prior Year Cancelled Encumbrances	<u>12,802</u>	<u>97,981</u>
Unencumbered Cash, Ending	\$ <u><u>14,832,981</u></u>	\$ <u><u>8,079,998</u></u>

City of Hutchinson, Kansas
Refuse Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-S

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 5,415	\$ 6,720	\$ 2,292	\$ 4,428
Utility Fees				
Refuse Collection Fees	2,103,186	2,131,623	2,288,979	(157,356)
Franchise Fees	191,560	204,796	114,449	90,347
Late Fees	26,782	24,362	28,000	(3,638)
Total Receipts	<u>2,326,943</u>	<u>2,367,501</u>	<u>2,433,720</u>	<u>(66,219)</u>
Expenditures				
Contractual Services	2,220,181	2,283,817	2,407,928	(124,111)
Internal Service Cost	71,693	70,622	70,622	-
Appropriated Reserves	-	-	233,554	(233,554)
Total Expenditures	<u>2,291,874</u>	<u>2,354,439</u>	<u>\$ 2,712,104</u>	<u>\$ (357,665)</u>
Receipts Over (Under) Expenditures	35,070	13,062		
Unencumbered Cash, Beginning	<u>265,226</u>	<u>300,296</u>		
Unencumbered Cash, Ending	\$ <u>300,296</u>	\$ <u>313,358</u>		

City of Hutchinson, Kansas
Golf Course
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-T

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Green Fees	\$ 149,417	\$ 153,821	\$ 193,616	\$ (39,795)
League Fees	-	-	1,000	(1,000)
Advertising	-	-	4,500	(4,500)
Season Passes	119,160	78,655	98,505	(19,850)
School Fees	11,468	10,300	7,500	2,800
Private Cart Fees	11,421	14,268	17,994	(3,726)
City Cart Rental	102,228	123,552	122,700	852
Locker Rental	1,825	2,240	1,770	470
Cart Shed Rental	11,860	12,945	14,505	(1,560)
Golf Concessions	70,822	72,470	86,741	(14,271)
Golf Pro Shop	73,448	80,894	74,000	6,894
Driving Range	31,683	30,957	34,500	(3,543)
Miscellaneous				
Miscellaneous	19,751	19,744	23,270	(3,526)
Golf Certificates	2,685	1,138	1,700	(562)
Operating Transfer In	300,916	254,783	195,123	59,660
Total Receipts	906,683	855,767	877,424	(21,657)
Expenditures				
Personnel Services	522,274	540,253	549,277	(9,024)
Contractual Services	154,125	134,245	134,062	183
Commodities	166,284	171,270	181,490	(10,220)
Reserve Transfer to Municipal Equipment Reserve	64,000	10,000	10,000	-
Total Expenditures	906,683	855,767	\$ 877,424	\$ (21,657)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

City of Hutchinson, Kansas
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-U

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Restaurant Rent	\$ 50,021	\$ 45,852	\$ 50,021	\$ (4,168)
Hanger Rent	95,418	97,157	117,833	(20,676)
Other Rents & Fees	745	630	520	110
Office Rent	56,685	52,584	59,197	(6,613)
Farm Rent	10,277	25,161	7,295	17,866
Fuel Sales	19,822	18,683	20,650	(1,967)
Miscellaneous				
Operating Transfer In	306,512	213,720	226,815	(13,095)
Total Receipts	539,480	453,787	482,331	(28,544)
Expenditures				
Personnel Services	153,813	164,388	194,986	(30,598)
Contractual Services	246,217	180,372	205,644	(25,272)
Commodities	69,140	70,789	65,350	5,439
Capital Outlay	4,341	-	-	-
Debt Principal and Interest	15,500	15,500	15,500	-
Transfer to Municipal Equipment Reserve Fund	50,851	851	851	-
Transfer to Capital Improvement	-	21,887	-	21,887
Total Expenditures	539,863	453,787	\$ 482,331	\$ (28,544)
Receipts Over (Under) Expenditures	(383)	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	\$ 383	-		
Unencumbered Cash, Ending	\$ -	\$ -		

City of Hutchinson, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-V

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 49,191	\$ 63,081	\$ 17,892	\$ 45,189
Utility Fees				
Water Sales	6,257,094	6,458,795	6,630,000	(171,205)
Service Connection Fees	29,920	67,960	39,000	28,960
Tapping Charges	6,160	25,670	30,000	(4,330)
Connect/Disconnect Fees	81,834	82,334	125,000	(42,666)
Late Fees	62,661	58,988	60,000	(1,012)
Water District Surcharge	1,280	2,816	-	2,816
Franchise Fees	317,857	323,106	331,500	(8,394)
Non Revenue Receipts				
Temporary Note Repayment	14,166	14,497	-	14,497
Miscellaneous				
Reimbursements	57,397	56,695	50,000	6,695
Miscellaneous	112,228	22,741	-	22,741
Total Receipts	6,989,788	7,176,681	7,283,392	(106,711)
Expenditures				
Personnel Services	1,108,847	1,115,635	1,287,716	(172,081)
Contractual Services	1,245,416	1,381,965	1,703,761	(321,796)
Commodities	660,598	724,944	938,400	(213,456)
Capital Outlay	157,347	34,302	135,000	(100,698)
Bond Principal	506,139	507,335	507,335	-
Bond Interest	138,614	126,676	126,676	-
Bond Service Fees	14,439	13,195	13,195	-
Franchise Fee	317,857	323,106	310,000	13,106
Service Allocation Costs	1,600,674	1,596,891	1,596,891	-
Reserve Transfer Municipal Equipment Reserve	122,117	334,393	334,393	-
Reserve Transfer Capital Improvement Fund	995,750	392,000	392,000	-
Operating Transfer Out to Bond and Interest Fund	487,225	489,025	487,225	1,800
Appropriated Reserves	-	-	2,461,855	(2,461,855)
Total Expenditures	7,355,022	7,039,467	10,294,447	(3,254,980)
Receipts Over (Under) Expenditures	(365,234)	137,215		
Unencumbered Cash, Beginning	4,312,141	3,947,824		
Prior Year Cancelled Encumbrances	917	-		
Unencumbered Cash, Ending	\$ 3,947,824	\$ 4,085,038		

City of Hutchinson, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-W

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Use of Money and Property				
Interest Income	\$ 34,660	\$ 43,568	\$ 10,000	\$ 33,568
Rental of City Property	-	-	8,000	(8,000)
Utility Fees				
Industrial Wastewater Permit Fee	1,650	250	-	250
Sewer Use Charges	5,597,481	5,868,913	6,112,846	(243,933)
Late Fees	48,320	41,357	18,000	23,357
Franchise Fees	277,543	292,033	305,642	(13,609)
Miscellaneous				
Reimbursed Expenses	4,820	6,796	-	6,796
Total Receipts	5,964,474	6,252,918	6,454,488	(201,570)
Expenditures				
Personnel Services	1,354,846	1,440,657	1,681,279	(240,622)
Contractual Services	1,172,434	1,319,259	1,378,757	(59,498)
Commodities	575,413	558,594	632,825	(74,231)
Capital Outlay	126,390	11,563	65,000	(53,437)
Bond Principal	139,968	147,739	143,801	3,938
Bond Interest and Fees	60,241	52,470	56,408	(3,938)
Service Allocation Costs	1,359,491	1,357,185	1,357,185	-
Transfer to Municipal Equipment Reserve Fund	184,415	278,518	278,518	-
Reserve Transfer Capital Improvement Fund	735,750	287,000	1,112,000	(825,000)
Operating Transfer Out to Bond and Interest Fund	535,840	536,700	536,700	-
Appropriated Reserves	-	-	1,874,527	(1,874,527)
Total Expenditures	6,244,788	5,989,684	\$ 9,117,000	\$ (3,127,316)
Receipts Over (Under) Expenditures	(280,313)	263,234		
Unencumbered Cash, Beginning	3,157,134	2,877,884		
Prior Year Cancelled Encumbrances	1,063	-		
Unencumbered Cash, Ending	\$ 2,877,884	\$ 3,141,118		

City of Hutchinson, Kansas
Storm Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-X

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 30,878	\$ 54,834	\$ 7,500	\$ 47,334
Utility Fees				
Storm Water Surcharge	<u>2,160,939</u>	<u>2,161,226</u>	<u>2,160,000</u>	<u>1,226</u>
Total Receipts	<u>2,191,817</u>	<u>2,216,060</u>	<u>2,167,500</u>	<u>48,560</u>
Expenditures				
Personnel Services	147,386	172,163	225,623	(53,460)
Contractual Services	9,247	39,965	31,619	8,346
Commodities	65,907	37,279	94,600	(57,321)
Capital Outlay	29,550	-	-	-
Service Allocation Costs	78,205	71,007	71,007	-
Reserve Transfer to Municipal Equipment Reserve Fund	525,000	101,421	101,422	(1)
Reserve Transfer Capital Improvement Fund	619,295	525,000	525,000	-
Operating Transfer to Bond and Interest Fund	43,989	43,283	43,282	1
Appropriated Reserve	<u>-</u>	<u>-</u>	<u>4,091,197</u>	<u>(4,091,197)</u>
Total Expenditures	<u>1,518,579</u>	<u>990,118</u>	<u>\$ 5,183,750</u>	<u>\$ (4,193,632)</u>
Receipts Over (Under) Expenditures	673,237	1,225,942		
Unencumbered Cash, Beginning	<u>2,399,006</u>	<u>3,072,243</u>		
Unencumbered Cash, Ending	<u>\$ 3,072,243</u>	<u>\$ 4,298,185</u>		

City of Hutchinson, Kansas
Health and Dental Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-Y

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 38,532	\$ 48,794
Insurance Premiums		
Employee Contributions	776,504	710,156
Retiree Premiums Collected	115,823	95,993
Employer Contributions	3,004,946	2,807,820
Reimbursed Expenses	<u>-</u>	<u>117,162</u>
Total Receipts	<u>3,935,806</u>	<u>3,779,924</u>
Expenditures		
Insurance Claims	2,820,002	2,873,005
Claim Administration	56,261	3,119
Insurance Premiums	936,571	837,060
Employee Wellness Program	13,672	9,360
Service Allocation Costs	<u>109,721</u>	<u>109,721</u>
Total Expenditures	<u>3,936,227</u>	<u>3,832,265</u>
Receipts Over (Under) Expenditures	(421)	(52,341)
Unencumbered Cash, Beginning	<u>3,285,000</u>	<u>3,284,579</u>
Unencumbered Cash, Ending	<u>\$ 3,284,579</u>	<u>\$ 3,232,238</u>

City of Hutchinson, Kansas
Risk Management Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-Z

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 23,607	\$ 33,355
Miscellaneous		
Reimbursed Expenses	78,017	84,780
Department Premiums Charged	<u>759,564</u>	<u>784,175</u>
Total Receipts	<u>861,188</u>	<u>902,310</u>
Expenditures		
Administrative Expenses	22,021	36,822
Claims Paid	12,534	84,525
Extended Coverage Insurance	725,137	728,042
Service Allocation Costs	<u>21,000</u>	<u>21,000</u>
Total Expenditures	<u>780,692</u>	<u>870,389</u>
Receipts Over (Under) Expenditures	80,496	31,921
Unencumbered Cash, Beginning	<u>2,225,536</u>	<u>2,306,032</u>
Unencumbered Cash, Ending	<u>\$ 2,306,032</u>	<u>\$ 2,337,953</u>

City of Hutchinson, Kansas
Worker's Compensation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-AA

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 17,534	\$ 25,011
Miscellaneous		
Reimbursed Expenses	90,090	48,932
Department Premiums Charged	<u>571,491</u>	<u>647,437</u>
 Total Receipts	 <u>679,115</u>	 <u>721,380</u>
 Expenditures		
Contractual Services	531,495	610,023
Service Allocation Costs	<u>21,000</u>	<u>21,000</u>
 Total Expenditures	 <u>552,495</u>	 <u>631,023</u>
 Receipts Over (Under) Expenditures	 126,620	 90,357
 Unencumbered Cash, Beginning	 <u>1,441,299</u>	 <u>1,567,919</u>
 Unencumbered Cash, Ending	 <u>\$ 1,567,919</u>	 <u>\$ 1,658,276</u>

City of Hutchinson, Kansas
Central Purchasing Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-AB

	Prior Year Actual	Current Year Actual
Receipts		
Inventory Sold	\$ 4,276	1,908
Expenditures		
Inventory Purchased	3,796	1,908
Transfer to General Fund	100,408	-
Total Expenditures	104,204	1,908
Receipts Over (Under) Expenditures	(99,928)	-
Unencumbered Cash, Beginning	124,878	24,950
Unencumbered Cash, Ending	\$ 24,950	\$ 24,950

City of Hutchinson, Kansas
Hutchinson Community Foundation Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-AC

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of Money and Property		
Interest Income	\$ (370)	\$ 8,605
Miscellaneous		
Private Donations	<u>10,100</u>	<u>100</u>
Total Receipts	9,730	8,705
Expenditures		
Other Contractual Services	<u>10,593</u>	<u>22,562</u>
Receipts Over (Under) Expenditures	(863)	(13,857)
Unencumbered Cash, Beginning	<u>93,363</u>	<u>92,500</u>
Unencumbered Cash, Ending	\$ <u><u>92,500</u></u>	\$ <u><u>78,643</u></u>

City of Hutchinson, Kansas
Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-AD

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous		
Private Donations	\$ 257,019	\$ 214,113
Miscellaneous	<u>30,325</u>	<u>34,020</u>
Total Receipts	287,345	248,133
Expenditures		
Other Contractual Services	274,258	170,657
Transfers Out	<u>-</u>	<u>25,490</u>
Total Expenditures	<u>274,258</u>	<u>196,147</u>
Receipts Over (Under) Expenditures	13,087	51,986
Unencumbered Cash, Beginning	339,104	352,191
Prior Year Cancelled Encumbrances	<u>-</u>	<u>17,500</u>
Unencumbered Cash, Ending	<u><u>\$ 352,191</u></u>	<u><u>\$ 421,677</u></u>

City of Hutchinson, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ (1,542)	\$ 1,146,039	\$ 1,135,410	\$ 9,087
Fire Proceeds Fund	12,932	78,567	81,899	9,600
Municipal Court Agency Fund	81,354	143,504	151,133	73,725
Agency Funds	<u>7,401</u>	<u>22,421</u>	<u>22,529</u>	<u>7,293</u>
Total	\$ <u><u>100,145</u></u>	\$ <u><u>1,390,531</u></u>	\$ <u><u>1,390,971</u></u>	\$ <u><u>99,704</u></u>