CITY OF BLUE RAPIDS
BLUE RAPIDS, KANSAS

FINANCIAL STATEMENT
DECEMBER 31, 2022

CITY OF BLUE RAPIDS, KANSAS

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1 – 3
FINANCIAL SECTION	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5 – 13
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget	14
Schedule 2	
Schedules of Receipts and Expenditures - Actual and Budget	
General Fund	15 – 17
Special Purpose Funds:	
Library Fund	18
Special Highway Fund	19
Capital Improvements Fund	20
Bond and Interest Fund	21
Capital Project Funds:	
Pool Improvement Fund	22
Library Improvement Fund	23
Trust Funds:	
Special Law Enforcement Trust Fund	24
Johnston Restricted Fund	25
Business Funds:	
Water/Sewer/Refuse Utility Fund	26
Utility System Reserve Fund	27

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Blue Rapids, Kansas (the City), which comprise the statement of cash and unencumbered cash balances as of December 31, 2022, and the related statement of revenues received and expenditures paid for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the City, as of December 31, 2022, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2022, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statements are prepared by the City, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements 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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
February 15, 2023

CITY OF BLUE RAPIDS, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	$ 483,974	$ 1,246,538	$ 1,363,724	$ 366,788	$ 157,665	$ 524,453
Special Purpose Funds:						
Library	860	31,792	29,314	3,338	-	3,338
Special Highway	13,594	25,425	27,730	11,289	-	11,289
Capital Improvements	4,683	711	-	5,394	-	5,394
Bond and Interest Fund	66,000	91,045	88,713	68,332	-	68,332
Capital Project Funds:						
Pool Improvement	-	2,083	-	2,083	-	2,083
Library Improvement	1,899	5,815	5,815	1,899	-	1,899
Trust Funds:						
Special Law Enforcement Trust	-	-	-	-	-	-
Johnston Restricted	47,185	-	-	47,185	-	47,185
Business Funds:						
Water/Sewer/Refuse Utility	51,161	370,750	380,880	41,031	16,114	57,145
Utility System Reserve	33,814	-	-	33,814	-	33,814
Total	$ 703,170	$ 1,774,159	$ 1,896,176	$ 581,153	$ 173,779	$ 754,932

Composition of Cash and Investments:	
Checking Accounts	$ 432,094
Certificates of Deposit	321,838
U.S. Treasury Bonds - Series H	1,000
Total Cash and Investments	$ 754,932

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

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2022

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

The following types of funds were utilized in recording the financial activities of the City for the year 2022:

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

Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

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

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

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

Note 1 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

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

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

Reimbursed Expenses

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

Note 2 – Budgetary Information

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

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

Note 2 – Budgetary Information (continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments to the 2022 budget.

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

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

A legal operating budget is not required for capital project funds, trust funds and the following special purpose fund: capital improvements.

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

Note 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 (d) 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.

Note 3 – Deposits and Investments

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not have a peak period pledge agreement during 2022, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the carrying amount of the City's deposits including certificates of deposit was $753,932 and the bank balance was $802,193. The bank balance was held at one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name. The third-party bank, UMB National Bank of America, holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties; the City, the pledging bank, and the independent third-party bank holding the pledged securities.

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

As of December 31, 2022, the City held Series HH United States Savings Bonds as investments totaling $1,000 with issue dates ranging from April 1994 to September 1998.

Note 4 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year.

Note 4 – Property Taxes (continued)

The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 5 – Long-Term Debt

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

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

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

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

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

The City has a lease purchase of a 2017 Dodge Ram police truck in the amount of $59,501. The lease is for six annual payments starting in December 2017 with an interest rate of 1.20%. The remaining balance of the lease was paid off in 2022.

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

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

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

Note 5 – Long-Term Debt (continued)

Changes in long-term liabilities for the City for the year ended December 31, 2022 were as follows:

	Amount of Issue	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Interest
General Obligation Bonds									
Series 2011	$ 196,000	4.25%	1/25/2011	9/1/2031	$ 121,000	$ -	$ 10,000	$ 111,000	$ 5,143
Series 2015-A	40,000	3.50%	7/28/2015	7/28/2045	34,925	-	952	33,973	1,222
Series 2015-B	65,850	3.63%	7/28/2015	7/28/2045	57,639	-	1,547	56,092	2,089
Series 2017	185,000	1.50%	6/8/2017	6/1/2027	115,000	-	18,000	97,000	1,590
Series 2020	1,000,030	4.50%	11/7/2019	10/15/2035	1,030,000	-	25,000	1,005,000	23,170
Total General Obligation Bonds Payable					1,358,564	-	55,499	1,303,065	33,214
Other Loans									
KDHE Loan	211,585	3.79%	1/31/2011	8/1/2031	125,423	-	10,532	114,891	4,655
Finance Leases									
2017 Dodge Ram	59,051	1.20%	6/2/2017	12/1/2022	5,598	-	5,598	-	67
2021 Case Skid Steer	58,812	0.00%	12/31/2021	1/1/2027	58,812	-	11,763	47,049	-
Grocery Store	60,000	4.50%	11/7/2019	10/15/2035	56,643	-	6,622	50,021	2,487
Total Finance Leases					121,053	-	23,983	97,070	2,554
Total Long Term Debt					$ 1,605,040	$ -	$ 90,014	$ 1,515,026	$ 40,423

Note 5 – Long-Term Debt (continued)

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

	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	Total
Principal:									
2011 GO Bonds	$ 10,000	$ 11,000	$ 11,000	$ 12,000	$ 67,000	$ -	$ -	$ -	$ 111,000
2015-A GO Bonds	986	1,020	1,056	1,093	6,066	7,206	8,557	7,989	33,973
2015-B GO Bonds	1,603	1,661	1,722	1,784	9,939	11,875	14,189	13,319	56,092
2017 GO Bonds	19,000	19,000	19,000	20,000	20,000	-	-	-	97,000
2020 GO Bonds	40,000	45,000	45,000	45,000	235,000	275,000	320,000	-	1,005,000
KDHE Loan	10,934	11,352	11,787	12,237	68,581	-	-	-	114,891
2021 Case Skid Steer	11,763	11,763	11,763	11,760	-	-	-	-	47,049
Grocery Store	3,138	3,275	3,423	3,590	20,576	16,019	-	-	50,021
Total Principal	97,424	104,071	104,751	107,464	427,162	310,100	342,746	21,308	1,515,026
Interest:									
2011 GO Bonds	4,718	4,293	3,825	3,358	8,840	-	-	-	25,034
2015-A GO Bonds	1,189	1,155	1,119	1,082	4,808	4,454	2,317	711	16,835
2015-B GO Bonds	2,033	1,975	1,915	1,853	8,245	6,308	3,994	1,229	27,552
2017 GO Bonds	1,312	1,027	743	450	150	-	-	-	3,682
2020 GO Bonds	22,815	22,293	21,685	21,033	93,620	65,688	24,750	-	271,884
KDHE Loan	4,246	3,833	3,399	2,948	7,349	-	-	-	21,775
2021 Case Skid Steer	-	-	-	-	-	-	-	-	-
Grocery Store	2,372	2,234	2,077	1,919	6,972	1,903	-	-	17,477
Total Interest	38,685	36,810	34,763	32,643	129,984	78,353	31,061	1,940	384,239
Total Principal and Interest	$ 136,109	$ 140,881	$ 139,514	$ 140,107	$ 557,146	$ 388,453	$ 373,807	$ 23,248	$ 1,899,265

Note 6 – Interfund Transactions

The following operating transfers have been authorized for the year 2022:

From	To	Amount	Authority
General Fund	Bond and Interest Fund	5,815	Gift
General Fund	Bond and Interest Fund	56,667	Ordinance
Library Improvement Fund	General Fund	5,815	Gift
Water/Sewer/Refuse Utility Fund	General Fund	190,000	K.S.A. 12-825d

Note 7 – Other Long-Term Obligations from Operations

Compensated Absences

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

Note 8 – Risk Management

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

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

Note 9 – Defined Contribution Pension Plan

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

The retirement company and the City Council are responsible for the administration of the retirement plan. For the year ending December 31, 2022, the City contribution totaled $15,568 and the employee contributions totaled $15,290 for a total plan contribution of $30,858.

Note 10 – Self-Insurance Plans

The City maintains a health risk management plan to partially self-insure the health insurance for employees. Under the City's health insurance plan, the City will pay the $750 deductible for employees as well as the twenty percent co-pay of the next $1,000 of medical expenses. The cost of the plan to the City was $118,877 for the year ending December 31, 2022.

Note 11 – Evaluation of Subsequent Events

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

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF BLUE RAPIDS, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	$ 1,395,218	$ -	$ 1,395,218	$ 1,363,724	$ (31,494)
Special Purpose Funds:					
Library	31,750	-	31,750	29,314	(2,436)
Special Highway	27,730	-	27,730	27,730	-
Capital Improvements *	4,086	-	4,086	-	(4,086)
Bond and Interest Fund	158,701	-	158,701	88,713	(69,988)
Capital Project Funds:					
Library Improvement *	7,740	-	7,740	5,815	(1,925)
Trust Funds:					
Special Law Enforcement Trust *	1,200	-	1,200	-	(1,200)
Johnston Restricted *	46,718	-	46,718	-	(46,718)
Business Funds:					
Water/Sewer/Refuse Utility	466,839	-	466,839	380,880	(85,959)
Utility System Reserve	28,864	-	28,864	-	(28,864)

* Statutory Budget not required.

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

CITY OF BLUE RAPIDS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	$ 410,603	$ 422,067	$ (11,464)
Delinquent tax	18,610	-	18,610
Motor vehicle tax	52,464	46,009	6,455
Recreational vehicle tax	1,826	1,714	112
CMV tax	839	561	278
16/20M trucks tax	227	283	(56)
Watercraft Tax	-	556	(556)
Special assessments	560	-	560
Intangible tax	3,240	3,499	(259)
Franchise tax	40,852	32,000	8,852
Local sales tax	371,028	170,000	201,028
General sales tax - pool	-	56,667	(56,667)
Zoning permit fees	400	300	100
Cereal malt beverage license	622	400	222
Business license/permits	345	150	195
Dog/cat licenses	2,580	2,200	380
Interest on idle funds	1,027	3,000	(1,973)
Municipal court fines	12,690	31,000	(18,310)
Cemetery open/close	2,625	1,500	1,125
Community center rentals	1,814	1,500	314
Special purpose vehicle registration	1,395	1,200	195
Grant income	73,329	-	73,329
Grocery store payments	6,551	5,509	1,042
Miscellaneous income	30,611	6,000	24,611
Reimbursements	19,138	-	19,138
Neighborhood revitalization rebate	(2,653)	(956)	(1,697)
Transfer from Library Improvement Fund	5,815	5,815	-
Transfer from Johnston Restricted Fund	-	250	(250)
Transfer from Water/Sewer/Refuse Utility Fund	190,000	190,000	-
Total Receipts	1,246,538	$ 981,224	$ 265,314

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

CITY OF BLUE RAPIDS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Expenditures:			
General Administration:			
Personal services	$ 71,350	$ 73,000	$ (1,650)
Contractual services	221	19,000	(18,779)
Commodities	116,544	41,000	75,544
Lease payments	11,763	12,000	(237)
Code Enforcement	35,514	15,000	20,514
Council Expenditures	39,233	10,000	29,233
Total General Administration	274,625	170,000	104,625
Street Department:			
Personal services	120,767	133,000	(12,233)
Commodities	157,010	35,000	122,010
Streets	-	70,000	(70,000)
Total Street Department	277,777	238,000	39,777
Parks Department:			
Personal services	51,604	53,000	(1,396)
Contractual services	-	3,000	(3,000)
Commodities	63,318	15,000	48,318
Total Parks Department	114,922	71,000	43,922
Police Department:			
Personal services	115,998	120,000	(4,002)
Contractual services	-	4,000	(4,000)
Commodities	20,929	19,000	1,929
Capital Outlay	-	5,700	(5,700)
Lease Purchase - 2017 Dodge Ram	5,665	5,665	-
Total Police Department	142,592	154,365	(11,773)

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

CITY OF BLUE RAPIDS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Expenditures (continued):			
Employee Benefits:			
Workers compensation	$ 8,232	$ 9,000	$ (768)
Health insurance-City share	118,877	142,000	(23,123)
Unemployment insurance-City share	-	400	(400)
Retirement-City share	16,063	15,000	1,063
Life insurance	1,236	700	536
Payroll taxes	28,177	28,000	177
Total Employee Benefits	172,585	195,100	(22,515)
Cemetery Department:			
Commodities	1,429	-	1,429
Contractual services	2,101	-	2,101
Total Cemetery Department	3,530	-	3,530
Judicial:			
Personal services	10,425	12,000	(1,575)
Contractual services	22,272	1,000	21,272
Commodities	1,440	20,000	(18,560)
Total Cemetery Department	34,137	33,000	1,137
Other Expenditures:			
Utilities	81,438	35,000	46,438
ARPA Expenditures	76,965	-	76,965
USD 498 sales tax appropriation	78,721	56,667	22,054
Lease Payment - Grocery Store	9,109	5,509	3,600
Property Insurance	34,841	28,000	6,841
Transfer to Bond and Interest Fund - Library	5,815	5,815	-
Transfer to Bond and Interest Fund - Pool	56,667	56,667	-
Cash forward	-	346,095	(346,095)
Total Other Expenditures	343,556	533,753	(190,197)
Total Expenditures	1,363,724	$ 1,395,218	$ (31,494)
Receipts Over (Under) Expenditures	(117,186)		
Unencumbered Cash, Beginning	483,974		
Unencumbered Cash, Ending	$ 366,788		

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

CITY OF BLUE RAPIDS, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad Valorem tax	$ 27,712	$ 28,561	$ (849)
Delinquent tax	1,088	-	1,088
Motor vehicle tax	3,004	2,617	387
Recreational vehicle tax	105	97	8
CMV tax	47	32	15
16/20M vehicle tax	13	16	(3)
Watercraft tax	-	32	(32)
Neighborhood revitalization rebate	(177)	(54)	(123)
Total Receipts	31,792	$ 31,301	$ 491
Expenditures:			
Annual Library appropriation	29,314	$ 31,750	$ (2,436)
Total Expenditures	29,314	$ 31,750	$ (2,436)
Receipts Over (Under) Expenditures	2,478		
Unencumbered Cash, Beginning	860		
Unencumbered Cash, Ending	$ 3,338		

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

CITY OF BLUE RAPIDS, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas gas tax	$ 25,425	$ 24,710	$ 715
Total Receipts	25,425	$ 24,710	$ 715
Expenditures:			
Road materials	27,730	$ 27,730	$ -
Total Expenditures	27,730	$ 27,730	$ -
Receipts Over (Under) Expenditures	(2,305)		
Unencumbered Cash, Beginning	13,594		
Unencumbered Cash, Ending	$ 11,289		

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

CITY OF BLUE RAPIDS, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest income	$ 711	$ 30	$ 681
Total Receipts	711	$ 30	$ 681
Expenditures:			
Capital outlay	-	$ 4,086	$ (4,086)
Total Expenditures	-	$ 4,086	$ (4,086)
Receipts Over (Under) Expenditures	711		
Unencumbered Cash, Beginning	4,683		
Unencumbered Cash, Ending	$ 5,394		

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

CITY OF BLUE RAPIDS, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Ad Valorem tax	$ 24,075	$ 24,808	$ (733)
Delinquent tax	1,204	-	1,204
Motor vehicle tax	3,260	2,797	463
Recreational vehicle tax	113	104	9
CMV tax	52	34	18
Watercraft tax	-	34	(34)
16/20M Trucks tax	15	17	(2)
Neighborhood revitalization rebate	(156)	(56)	(100)
Transfer from General Fund - Pool Bond	56,667	56,667	-
Transfer from General Fund - Library Bond	5,815	5,815	-
Total Receipts	$ 91,045	$ 90,220	$ 825
Expenditures:			
Principal payment	55,499	$ 55,499	$ -
Interest payment	33,214	33,247	(33)
Fees and miscellaneous	-	10	(10)
Cash basis reserve	-	69,945	(69,945)
Total Expenditures	88,713	$ 158,701	$ (69,988)
Receipts Over (Under) Expenditures	2,332		
Unencumbered Cash, Beginning	66,000		
Unencumbered Cash, Ending	$ 68,332		

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

CITY OF BLUE RAPIDS, KANSAS
POOL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual
Receipts:	
Donations	$ 2,083
Total Receipts	2,083
Expenditures:	
Capital outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	2,083
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 2,083

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

CITY OF BLUE RAPIDS, KANSAS
LIBRARY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Private donations	$ 5,815	$ 5,815	$ -
Interest on idle funds	-	15	(15)
Total Receipts	5,815	$ 5,830	$ (15)
Expenditures:			
Transfer to General Fund	5,815	5,815	-
Cash forward	-	1,925	(1,925)
Total Expenditures	5,815	$ 7,740	$ (1,925)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	1,899		
Unencumbered Cash, Ending	$ 1,899		

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

CITY OF BLUE RAPIDS, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

CITY OF BLUE RAPIDS, KANSAS
JOHNSTON RESTRICTED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on idle funds	$ -	$ 250	$ (250)
Total Receipts	-	$ 250	$ (250)
Expenditures:			
Transfer to General Fund	-	$ 250	$ (250)
Cash forward	-	46,468	(46,468)
Total Expenditures	-	$ 46,718	$ (46,718)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	47,185		
Unencumbered Cash, Ending	$ 47,185		

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

CITY OF BLUE RAPIDS, KANSAS
WATER/SEWER/REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Delayed payment charges	$ 5,983	$ 6,000	$ (17)
Water receipts	188,095	187,660	435
Sewer receipts	85,747	92,720	(6,973)
Refuse receipts	89,671	87,800	1,871
Connect fees	1,254	1,000	254
Total Receipts	370,750	$ 375,180	$ (4,430)
Expenditures:			
Commodities	59,035	$ 32,000	$ 27,035
Contractual services	1,106	10,000	(8,894)
Utilities	5,564	24,000	(18,436)
Refuse contractual services	90,800	85,400	5,400
Cash forward	-	110,253	(110,253)
Capital Outlay	19,189	-	19,189
KDHE loan payments	15,186	15,186	-
Transfer to General Fund	190,000	190,000	-
Total Expenditures	380,880	$ 466,839	$ (85,959)
Receipts Over (Under) Expenditures	(10,130)		
Unencumbered Cash, Beginning	51,161		
Unencumbered Cash, Ending	$ 41,031		

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

CITY OF BLUE RAPIDS, KANSAS
UTILITY SYSTEM RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on idle funds	$ -	$ 10	$ (10)
Total Receipts	-	$ 10	$ (10)
Expenditure:			
Capital outlay	-	$ 28,864	$ (28,864)
Total Expenditures	-	$ 28,864	$ (28,864)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	33,814		
Unencumbered Cash, Ending	$ 33,814		

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