

**CITY OF MCPHERSON, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2019**

**City of McPherson, Kansas  
City of Second Class  
Incorporated March 4, 1874  
For the Year Ended December 31, 2019**

**BOARD OF CITY COMMISSIONERS**

Robert D. Moore  
Commissioner of  
Public Facilities

Thomas A. Brown  
Mayor

Larry E. Wiens  
Commissioner of  
Streets and Utilities

**CITY OFFICIALS**

Jeffrey A. Houston  
City Attorney

Nick Gregory, MPA  
City Administrator

William S. Mills  
Municipal Court Judge

Johnette Shepek  
City Treasurer/Finance Director

TJ Wyssmann  
Fire Chief

Mikel Golden  
Chief of Police

Tim S. Maier  
General Manager, Board  
of Public Utilities

Wayne Burns  
Director of  
Public Land & Facilities

Jeffrey C. Woodward, P.E.  
Public Works Director/  
City Engineer

Virgil Lyon  
Planning & Zoning Administrator

Ryan Rank  
Building Inspector

Brian L. Bina  
City Prosecutor

Tamra K. Seely, CMC, SHRM-CP  
City Clerk/HR Officer

Kody A. Kraemer  
Cemetery Sexton

Bo C. Moddelmog, MPA  
Asst. City Administrator

Milton Collins  
Code Enforcement Officer  
& Sanitation Office

**CITY OF MCPHERSON, KANSAS**

**For the Year Ended December 31, 2019**

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**CITY OF MCPHERSON, KANSAS**

**For the Year Ended December 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission  
McPherson, Kansas 67460

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of McPherson, Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2019 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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

### *Auditor's Responsibility*

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of McPherson, Kansas 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.

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**Hutchinson Office**  
129 W. 2nd, Ste. A  
Hutchinson, KS 67504  
620.662.3358

**McPherson Office**  
123 S. Main  
McPherson, KS 67460  
620.241.1826

**Newton Office**  
3179 North Main Ste. A  
North Newton, KS 67117  
316.282.9905

**Wichita Office**  
220 W. Douglas, Ste. 300  
Wichita, KS 67202  
316.265.5600

[www.sjhl.com](http://www.sjhl.com)

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of McPherson, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of McPherson, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2 and 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 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 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 information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of McPherson, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated May 29, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/oar/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) is presented for purposes of additional analysis and is 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 basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Swindoll, Janzen, Hawk & Loyd, LLC  
McPherson, Kansas  
June 1, 2020

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2019

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
GENERAL FUND						
General Operating Fund	\$ 4,785,461	\$ 10,537,577	\$ 10,522,116	\$ 4,800,922	\$ 418,988	\$ 5,219,910
SPECIAL PURPOSE FUNDS						
Consolidated Street and Highway Fund	2,846,059	2,899,056	3,732,866	2,012,249	42,456	2,054,705
Employee Benefits (Non-Public Safety) Contribution Fund	352,634	3,836,363	3,871,702	317,295	138,433	455,728
Employee Benefits (Public Safety) Contribution Fund	62,774	1,759,459	1,568,550	253,683	16,271	269,954
Forfeited Property Fund - Police Department	16,936	6,489	4,688	18,737	-	18,737
Industrial Development Fund	427,762	103,199	100,000	430,961	-	430,961
Library Fund	-	752,670	752,670	-	-	-
Library Employee Benefits Fund	-	140,500	140,500	-	-	-
McPherson Landfill Improvement Corporation	2,214	2	40	2,176	-	2,176
McPherson Land Bank Fund	362,120	61,000	853	422,267	-	422,267
Municipal Building Fund	264,067	115,423	102,514	276,976	4,026	281,002
Municipal Court Fund	26,035	395,539	375,967	45,607	-	45,607
Municipal Court ADSAP Fund	24,112	210	-	24,322	-	24,322
Municipal Golf Course Fund	9,719	554,799	554,051	10,467	11,872	22,339
Operation Warmth Fund	1,639	5,708	5,657	1,690	38	1,728
Special Alcohol Program Fund	142,000	45,689	36,412	151,277	2,590	153,867
Special Park and Recreation Fund	65,720	45,689	48,612	62,797	-	62,797
Swimming Pool Maintenance and Operation Fund	285,220	343,218	293,717	334,721	128	334,849
Sales Tax Revenue Fund	1,356,994	1,775,750	1,973,191	1,159,553	-	1,159,553
Tourism and Convention Promotion Fund	260,046	549,077	440,868	368,255	11,989	380,244
Health Self-Insurance Fund	1,559,788	2,539,163	2,207,211	1,891,740	-	1,891,740
Worker's Compensation Self-Insurance Fund	499,577	207,916	196,758	510,735	-	510,735
Total Special Purpose Funds	8,565,416	16,136,919	16,406,827	8,295,508	227,803	8,523,311
BOND AND INTEREST FUND						
Bond and Interest Fund	229,134	5,419,529	5,336,756	311,907	-	311,907
CAPITAL PROJECTS FUNDS						
Capital Improvement Fund	7,587,106	6,563,498	7,720,316	6,430,288	-	6,430,288
Equipment Reserve Fund	2,087,579	917,205	1,658,989	1,345,795	398,426	1,744,221
Total Capital Projects Funds	9,674,685	7,480,703	9,379,305	7,776,083	398,426	8,174,509

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

## CITY OF MCPHERSON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

## Regulatory Basis

For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>BUSINESS FUNDS</b>						
Electric Utility Fund	\$ 42,480,746	\$ 65,769,586	\$ 62,901,904	\$ 45,348,428	\$ 4,631,849	\$ 49,980,277
Sewer Recovery Fund	500,931	14,500	-	515,431	-	515,431
Solid Waste Collection Fund	1,757,746	1,121,128	984,555	1,894,319	77,549	1,971,868
Storm Water Utility Fund	4,527,430	1,004,434	2,355,176	3,176,688	6,916	3,183,604
Wastewater System Maintenance and Operation Fund	4,208,766	2,098,052	2,860,732	3,446,086	538,824	3,984,910
Wastewater System Surplus Fund	816,800	686,094	728,853	774,041	-	774,041
Water Utility Fund	7,262,435	4,633,312	4,297,533	7,598,214	362,854	7,961,068
Total Business Funds	61,554,854	75,327,106	74,128,753	62,753,207	5,617,992	68,371,199
<b>TRUST FUNDS</b>						
Salthouse - Broadway Cemetery Trust Fund	37,841	398	-	38,239	-	38,239
Cemetery Endowment Fund	108,518	6,425	-	114,943	-	114,943
Fire Insurance Proceeds Fund	28,468	287	28,755	-	-	-
Police Benefit Fund	11,256	2,747	1,827	12,176	-	12,176
Total Trust Funds	186,083	9,857	30,582	165,358	-	165,358
Total	84,995,633	114,911,691	115,804,339	84,102,985	6,663,209	90,766,194
<b>RELATED MUNICIPAL ENTITY</b>						
Library Board	566,931	1,047,464	1,039,810	574,585	40,809	615,394
Total Reporting Entity	\$ 85,562,564	\$ 115,959,155	\$ 116,844,149	\$ 84,677,570	\$ 6,704,018	\$ 91,381,588
<b>COMPOSITION OF CASH</b>						
Cash on Hand - City Clerk						\$ 650
Cash on Hand - Board of Public Utilities						600
Cash on Hand - Municipal Court						100
Cash on Hand - Municipal Golf Course						420
Cash in Bank and Certificates of Deposit						81,662,524
Investments - KS Municipal Investment Pool						9,101,900
Total						90,766,194
Related Municipal Entity						615,394
Total Reporting Entity						\$ 91,381,588



**CITY OF MCPHERSON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**

**For the Year Ended For the Year Ended December 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Municipal Financial Reporting Entity**

The City of McPherson, Kansas (the City) is a municipal corporation governed by an elected three-member commission. The financial statement presents the City of McPherson (a municipal financial reporting entity) and its related municipal entities. The Board of Public Utilities of McPherson, Kansas (the BPU) consists of the municipal electric and water utilities that provide services to approximately 8,700 electric and 5,900 water customers. The BPU's operational control and administration is under a three-member appointed Board of Directors. However, the BPU is owned by and is a part of the municipality of the City because the City holds the corporate powers of the BPU. The BPU is considered an administrative agency of the City by statute. The City has the following related municipal entity shown on Schedule 3.

Library Board. The City of McPherson Library Board operates the City's public library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 214 W. Marlin, McPherson, Kansas, 67460.

The City also has a related municipal entity as follows shown on Schedule 2 as a Special Purpose Fund.

McPherson Landfill Improvement Corporation. The City of McPherson owns a former landfill site south of McPherson. Complete financial records for the McPherson Landfill Improvement Corporation may be reviewed at the administrative offices of the entity at 400 E. Kansas, McPherson, Kansas, 67460.

**(b) Regulatory Basis Fund Types**

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

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

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

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

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

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

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

# 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

## **(c) Basis of Accounting**

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

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

## **(d) Budgetary Information**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for the year 2019.

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

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

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

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

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

No statute violations noted in 2019.

## 3. DEPOSITS AND INVESTMENTS

As of December 31, 2019, the City had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)				Rating
		Less than 1	1-5	6-10	More than 10	
Kansas Municipal Investment Pool	\$ 9,101,900	\$ 9,101,900	\$ -	\$ -	\$ -	N/A

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has an investment policy that does not 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. The City's allocation of investments as of December 31, 2019, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

*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 by December 31, 2019.

At December 31, 2019, the City's and Library's carrying amount of deposits was \$82,277,918 and the bank balance was \$82,197,959. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$2,000,000 was covered by federal depository insurance and \$80,197,959 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

At December 31, 2019, the City had invested \$9,101,900 in the State's municipal investment pool. The municipal investment pool 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 U.S. 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, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

## 4. LONG-TERM DEBT

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

Issue	Interest Issue	Date of Issue	Amount of Issue	Original Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
<b>General Obligation Bonds:</b>									
Series 135 of 2012	2.00% to 3.10%	8/1/12	\$ 340,000	8/1/32	\$ 255,000	\$ -	\$ 15,000	\$ 240,000	\$ 7,740
Series 136 of 2013	2.00% to 4.00%	8/15/13	9,585,000	8/1/33	4,860,000	-	770,000	4,090,000	154,213
Series 137 of 2015	2.00% to 3.00%	7/22/15	3,750,000	7/1/25	1,485,000	-	370,000	1,115,000	44,550
Series 138 of 2017	2.00% to 3.00%	7/26/17	2,660,000	8/1/37	2,120,000	-	345,000	1,775,000	56,600
Series 139 of 2018	3.00% to 4.00%	11/1/18	9,595,000	8/1/30	9,595,000	-	565,000	9,030,000	261,834
Series 140 of 2019	2.50% to 4.00%	8/15/19	2,670,000	8/1/39	-	2,670,000	-	2,670,000	-
Total General Obligation Bonds					<u>18,315,000</u>	<u>2,670,000</u>	<u>2,065,000</u>	<u>18,920,000</u>	<u>524,937</u>
<b>Revenue Bonds:</b>									
Series 2012	2.00% to	7/5/12	11,085,000	10/1/27	<u>7,340,000</u>	-	705,000	<u>6,635,000</u>	<u>246,819</u>
<b>Temporary Notes:</b>									
Series 2017-A (Extended)	2.10%	9/4/18	2,600,000	10/1/19	2,495,000	-	2,495,000	-	49,630
Series 2019-A	2.40%	3/1/19	870,000	2/1/20	-	870,000	200,000	670,000	2,187
Series 2019-B	2.4% to 2.45%	4/24/19	2,400,000	2/1/23	-	2,400,000	-	2,400,000	-
Total Temporary Notes					<u>2,495,000</u>	<u>3,270,000</u>	<u>2,695,000</u>	<u>3,070,000</u>	<u>51,817</u>
<b>Kansas Revolving Fund Loans:</b>									
1999 Wastewater Improvement	2.78%	4/19/99	1,127,000	9/1/20	145,384	-	71,685	73,699	3,866
2007 Wastewater Improvement	2.50%	10/6/07	11,346,393	3/1/29	6,608,056	-	550,893	6,057,163	177,960
2015 Wastewater Improvement	2.13%	3/25/15	4,863,464	3/1/36	3,707,160	-	170,976	3,536,184	78,057
Total Kansas Revolving Fund Loans					<u>10,460,600</u>	-	<u>793,554</u>	<u>9,667,046</u>	<u>259,883</u>
<b>Capital Lease:</b>									
Aerial Platform Truck	4.95%	9/11/09	866,722	1/28/20	<u>201,819</u>	-	<u>98,472</u>	<u>103,347</u>	<u>9,990</u>
Total Contractual Indebtedness					<u>\$ 38,812,419</u>	<u>\$ 5,940,000</u>	<u>\$ 6,357,026</u>	<u>\$ 38,395,393</u>	<u>\$ 1,093,446</u>

### ***Continuing Disclosure Requirements***

The City of McPherson as Issuer and Dissemination Agent, posted the prior year Annual Audit Report to EMMA (Electronic Municipal Market Access) on a timely basis (a requirement of no later than 210 days after the year-end) as reflected in the continuing disclosure instruction of the City's bond documents. The 2018 Annual Audit Report was posted to EMMA on June 13, 2019.

### ***Arbitrage Calculations***

Based on the opinion letters from Gilmore & Bell, P.C. of Kansas City, MO, the City of McPherson, as Issuer, is in compliance with the arbitrage rebate calculations pursuant to Code Section 148(f) of the Internal Revenue Code of 1986 as amended.

## 4. LONG-TERM DEBT (CONT.)

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

	Year								Total
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	
Principal:									
General Obligation Bonds:									
Series 135 of 2012	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 100,000	\$ 65,000	\$ -	\$ 240,000
Series 136 of 2013	795,000	815,000	840,000	865,000	65,000	360,000	350,000	-	4,090,000
Series 137 of 2015	385,000	140,000	140,000	150,000	145,000	155,000	-	-	1,115,000
Series 138 of 2017	355,000	355,000	265,000	205,000	110,000	335,000	90,000	60,000	1,775,000
Series 139 of 2018	675,000	700,000	725,000	760,000	785,000	4,420,000	965,000	-	9,030,000
Series 140 of 2019	100,000	100,000	100,000	110,000	115,000	635,000	725,000	785,000	2,670,000
Total General Obligation Bonds	2,325,000	2,125,000	2,085,000	2,105,000	1,235,000	6,005,000	2,195,000	845,000	18,920,000
Revenue Bonds:									
Series 2012	735,000	755,000	780,000	815,000	845,000	2,705,000	-	-	6,635,000
Temporary Notes:									
Series 2019-A	670,000	-	-	-	-	-	-	-	670,000
Series 2019-B	585,000	585,000	605,000	625,000	-	-	-	-	2,400,000
Total Temporary Notes	1,255,000	585,000	605,000	625,000	-	-	-	-	3,070,000
Kansas Revolving Fund Loans:									
1999 Wastewater Improvement	73,699	-	-	-	-	-	-	-	73,699
2007 Wastewater Improvement	566,147	581,823	597,933	614,489	631,504	3,065,267	-	-	6,057,163
2015 Wastewater Improvement	174,637	178,377	182,196	186,098	190,083	1,013,240	1,126,472	485,081	3,536,184
Total Kansas Revolving Fund Loans	814,483	760,200	780,129	800,587	821,587	4,078,507	1,126,472	485,081	9,667,046
Capital Lease:									
Aerial Platform Truck	103,347	-	-	-	-	-	-	-	103,347
Total Principal	5,232,830	4,225,200	4,250,129	4,345,587	2,901,587	12,788,507	3,321,472	1,330,081	38,395,393
Interest:									
General Obligation Bonds:									
Series 135 of 2012	7,440	6,975	6,510	6,045	5,580	19,375	4,185	-	56,110
Series 136 of 2013	131,113	107,263	82,813	57,613	31,663	117,513	37,397	-	565,375
Series 137 of 2015	33,450	21,900	17,700	13,500	9,000	4,650	-	-	100,200
Series 138 of 2017	49,700	42,600	31,950	24,000	17,850	48,600	17,550	3,600	235,850
Series 139 of 2018	326,513	299,513	271,513	242,513	212,113	588,913	31,360	-	1,972,438
Series 140 of 2019	73,261	72,225	68,225	64,225	59,825	229,925	146,438	59,687	773,811
Total General Obligation Bonds	621,477	550,476	478,711	407,896	336,031	1,008,976	236,930	63,287	3,703,784
Revenue Bonds:									
Series 2012	218,619	203,000	172,800	141,600	109,000	170,262	-	-	1,015,281
Temporary Notes:									
Series 2019-A	14,740	-	-	-	-	-	-	-	14,740
Series 2019-B	66,881	37,155	22,724	7,656	-	-	-	-	134,416
Total Temporary Notes	81,621	37,155	22,724	7,656	-	-	-	-	149,156
Kansas Revolving Fund Loans:									
1999 Wastewater Improvement	1,678	-	-	-	-	-	-	-	1,678
2007 Wastewater Improvement	162,706	147,030	130,920	114,364	97,349	214,574	-	-	866,943
2015 Wastewater Improvement	74,396	70,656	66,836	62,935	58,950	231,924	118,693	12,984	697,374
Total Kansas Revolving Fund Loans	238,780	217,686	197,756	177,299	156,299	446,498	118,693	12,984	1,565,995
Capital Lease:									
Aerial Platform Truck	5,116	-	-	-	-	-	-	-	5,116
Total Interest	1,165,613	1,008,317	871,991	734,450	601,330	1,625,736	355,623	76,271	6,439,331
Total Principal and Interest	\$ 6,398,443	\$ 5,233,517	\$ 5,122,120	\$ 5,080,038	\$ 3,502,917	\$ 14,414,243	\$ 3,677,095	\$ 1,406,352	\$ 44,834,725

## 5. PENSION COSTS AND EMPLOYEE BENEFITS

### **(a) Defined Benefit Pension Plan**

**Plan Description.** The City and the BPU participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS 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 the KPERS website at [www.kpers.org](http://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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and 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.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City and BPU were \$860,370 for KPERS and \$649,050 for KP&F (Library was \$41,083) for the year ended December 31, 2019.

**Net Pension Liability.** At December 31, 2019, the City and BPU's proportionate share of the collective net pension liability reported by KPERS was \$6,927,152 and \$5,258,088 for KP&F (Library was \$369,787). The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City and BPU's proportion of the net pension liability was based on the ratio of the City and BPU's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

### **(b) Death and Disability Other Post Employment Benefits**

K.S.A. 74-4927, disabled members in 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.

### **(c) Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms, and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

## 5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

### (d) Other Employee Benefits

Vacation – Vacation leave shall be accrued from the employee’s date of employment as stipulated hereinafter. If not taken, vacation leave shall accrue from year to year up to the maximum provided depending upon the employee’s years of service. No vacation leave shall be taken until a new employee has completed the evaluation period.

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

<u>Maximum Years of Service</u>	<u>Hours Accrued Per Year</u>	<u>Maximum Accumulation</u>
0 to 5 years	80 working hours	120 working hours
5 to 15 years	120 working hours	180 working hours
15 to 25 years	160 working hours	240 working hours
After 25 years	200 working hours	300 working hours

An employee shall be paid for all accumulated unused vacation leave upon termination.

Sick leave – All full and part-time employees shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Full-time employees shall earn one working day of sick leave for each full month of service. Part-time employees shall receive the equivalent of a regularly scheduled day for each full month of service. Other employees shall not have paid sick leave. An employee beginning work on or before the 15th of the month shall get credit for a full month. On termination of employment an employee shall not be paid for accumulated sick leave. Accordingly, no disclosure for accumulated sick leave has been made in the accompanying financial statement.

### (e) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan until they reach 65 years of age. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

## 6. SELF-INSURANCE PROGRAM

The City is responsible for a potential liability up to \$100,000 per individual per year for health care claims. This plan had fixed costs of \$141,499. Management believes claims incurred, but not reported, are insignificant at December 31, 2019. Starting December 31, 2007, the City chose to not self-insure for workers’ compensation. Changes in health insurance claims liability for 2019 and 2018 were as follows:

	<u>2019</u>	<u>2018</u>
Beginning Balance	\$ 70,000	\$ 80,000
Additions	1,706,329	1,563,583
Payments	<u>(1,676,329)</u>	<u>(1,573,583)</u>
Ending Balance	<u>\$ 100,000</u>	<u>\$ 70,000</u>

## **7. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

The McPherson Area Solid Waste Utility (the Utility), of which the City of McPherson is a member, is subject to the U.S. Environmental Protection Agency rule "Solid Waste Disposal Facility Criteria" which establishes closure requirements for all municipal solid waste landfills that receive solid waste after October 9, 1991. The Utility is responsible for operating and other costs including postclosure costs while it is in existence. Any possible contributions by Utility members required to fund postclosure requirements is not determinable at this time.

The City is subject to various laws and regulations with respect to environmental matters such as air and water quality. The effect of any future changes in environmental laws and/or regulations cannot be estimated. However, compliance with such changes may necessitate substantial expenditures.

## **8. CLAIMS AND JUDGMENTS**

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

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

## **9. LANDFILL CLOSURE AND POSTCLOSURE CARE COST**

The City of McPherson and the Kansas Department of Health and Environment (KDHE) entered into a voluntary settlement agreement as of November 6, 1992. The settlement agreement concerns the preparation of a remedial investigation and feasibility study, and participation in good faith negotiations for remedial activities, if required, to be determined following opportunity for public involvement for an area known as the "McPherson City Landfill" located near McPherson, Kansas.

In entering into this settlement agreement, the KDHE and the City of McPherson were going to determine the nature and extent of contamination and any threat to the public health, welfare or the environment caused by the release or threatened release of hazardous substances, pollutants or contaminants at or from the McPherson City Landfill. Once these determinations were made the City of McPherson submitted a work plan for Phase I activities. They were also required to submit plans for Phase II, III and IV, which dealt with closure and postclosure activities. As of July 29, 2005, the City of McPherson had performed entirely the closure activities of the settlement agreement at a total cost of approximately \$424,000. Postclosure expenditures are estimated to be approximately \$450,000 spread over a twenty-year period.



## 10. CAPITAL LEASE – RECREATION COMPLEX

During the year ended December 31, 1996, the City entered into a Lease Purchase Agreement with Security Bank of Kansas City, as lessor, providing for the acquisition and construction of an outdoor recreational complex (the “Project”) to be operated and maintained by the McPherson Recreation Commission (the “Commission”). Funds for acquisition and construction were raised by the lessor by the issuance of Certificates of Participation in the Lease Purchase Agreement in the amount of \$1,000,000. As part of this financing structure, the bank, acting as lessor and trustee for the owners of the Certificates of Participation, paid the purchase price for the site for the Project, which was deeded to the City. The City then leased the site to the bank under a Site Lease, and leased it and the improvements constructed back from the bank under the Lease Purchase Agreement. The terms of the Site Lease and the Lease Purchase Agreement run simultaneously. Rentals payable under the Lease Purchase Agreement will be adequate to pay the owners of the Certificates of Participation their original investment plus interest. Upon payment of all rental payments under the Lease Purchase Agreement, the City has the right to own the Project free of any claims of the bank.

On November 12, 2013, the Certificates of Participation were paid in full. This fulfilled the contractual obligations of the Lease Purchase Agreement.

On August 15, 2013, the City issued General Obligation Bonds Series 136, of which, \$800,000 of the bond proceeds were for the purpose of funding a large portion of public building improvements to the existing Grant Field Complex in the form of additional restrooms and storage, additional ball fields including fences, dugouts, and bleachers, as well as irrigation system to the new fields and existing fields and project drainage system. The total estimated cost of the project was \$976,500. The \$800,000 portion of the bond issue is funded by 20-year bonds and is scheduled to be paid by lease payments from the Commission. In June 2013, the Commission entered into a 10-year lease ending May 31, 2023 to lease Grant Field Complex from the City. The lease will automatically renew for a second 10-year term unless either party notifies the other in writing 90 days or more before the end of the first term. The Commission shall pay the City annual rental payments enough to pay all debt services related to, or associated with, the facility and are summarized below:

<u>Year</u>	<u>Total Basic Rental Payment</u>	<u>Principal Component</u>	<u>Interest Component</u>
2020	\$ 58,350	\$ 35,000	\$ 23,350
2021	57,300	35,000	22,300
2022	56,250	35,000	21,250
2023	60,200	40,000	20,200
2024	59,000	40,000	19,000
2025-2029	285,400	215,000	70,400
2030-2033	<u>232,613</u>	<u>210,000</u>	<u>22,613</u>
	<u>\$ 809,113</u>	<u>\$ 610,000</u>	<u>\$ 199,113</u>

## 11. REVENUE BONDS

The various bond ordinances require that certain restricted funds be established to ensure the payment of bonds and interest and to enable the City to meet future needs arising from unusual maintenance requirements or income shortfalls. The ordinances also require the City, among other things, to establish rates and collect charges sufficient to pay the operating maintenance and debt service costs of the utilities and to provide net operating income before depreciation and payment in lieu of taxes, of at least 125% for the electric fund and 125% for the water fund of the maximum annual debt service due on the outstanding bonds. As of December 31, 2019, the City exceeded this coverage requirement for electric and water debt. All of the City's utility plant facilities are pledged under the terms of the ordinances. The City was in compliance with all other requirements of the revenue bond ordinances at December 31, 2019.

## 12. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Operating transfers (City):			
General Operating	Municipal Golf Course	Ord. 2999	\$ 50,000
General Operating	Consolidated Street and Highway	K.S.A. 12-1,119	495,000
General Operating	Swimming Pool Maintenance and Operation	Ord. 2708	180,000
General Operating	Equipment Reserve	K.S.A. 12-1,117	591,144
General Operating	Municipal Building	Ord. 2887	90,000
General Operating	Bond and Interest	Ord. 3042	87,500
Municipal Golf Course	Equipment Reserve	K.S.A. 12-1,117	38,131
Consolidated Street and Highway	Equipment Reserve	K.S.A. 12-1,117	135,000
Consolidated Street and Highway	Bond and Interest	Ord. 3179	654,700
Consolidated Street and Highway	Capital Improvement	K.S.A. 12-1,118	624,793
Municipal Court	Municipal Court ADSAP	K.S.A. 8-1008	210
Sales Tax Revenue	Capital Improvement	K.S.A. 12-1,118	1,144,641
Sales Tax Revenue	Bond and Interest	Ord. 3069	828,550
Electric Utility	General Operating	K.S.A. 12-825d	1,682,523
Solid Waste Collection	General Operating	K.S.A. 12-2104	50,000
Water Utility	General Operating	K.S.A. 12-825d	52,439
Wastewater System Maintenance and Operation	Storm Water Utility	K.S.A. 12-630a	54,522
Wastewater System Maintenance and Operation	Capital Improvement	K.S.A. 12-630a	20,103
Wastewater System Maintenance and Operation	General Operating	K.S.A. 12-630a	80,000
Wastewater System Maintenance and Operation	Bond and Interest	K.S.A. 12-630a	511,019
Capital Improvement	Bond and Interest	Debt service	77,910
Storm Water Utility	Capital Improvement	K.S.A. 12-631o	<u>131,326</u>
Total Operating transfers (City)			<u>7,579,511</u>
Operating transfers (Library):			
Library	Library Board	K.S.A. 12-1220	752,670
Library Employee Benefits	Library Board	K.S.A. 12-16,102	<u>140,500</u>
Total Operating transfers (Library)			<u>893,170</u>
Total Operating transfers (municipal financial reporting entity)			<u>\$ 8,472,681</u>

## 13. OTHER RELATIONSHIPS

### ***McPherson Area Solid Waste Utility***

The City of McPherson along with McPherson County and seven other cities located within McPherson County entered into an interlocal agreement, authorized by State Statute, to form the McPherson Area Solid Waste Utility (the Utility) effective July 17, 1991. The purpose of the Utility is to assist its Members in planning, technical and financial matters for comprehensive solid waste management and accomplish the desired objectives of an effective county-wide solid waste management program, including the operation of a cooperative solid waste management program and the operation of a cooperative solid waste processing and disposal system for the benefit of its Members.

Management of the Utility is carried out by an appointed three member Board of Directors. The City appoints one member to the Board of Directors, McPherson County appoints a second Director and the third Director is appointed collectively by the other seven Members of the Utility.

The agreement and the Utility may be terminated by written consent of at least two-thirds of the Members, provided that prior to such termination all contractual obligations and indebtedness of the Utility have been paid in full or sufficient resources have been escrowed for the payment of such obligations in full when due. Upon such termination, the Board of Directors shall liquidate the Utility and distribute the assets in a manner that, in its discretion, it deems appropriate. Accordingly, any ongoing financial interest or access to the Utility's resources is indeterminable until such action is taken by its Board of Directors. In addition, no Member shall be permitted to withdraw for twenty years or such sooner time as provision is made for the payment or discharge of the debt incurred by the County or assumed by the Utility. Any withdrawing Member shall not be entitled to distribution of any real or personal property of the Utility by reason of its withdrawal.

The Board of Directors shall determine the methods of obtaining financing for the Utility. The County provided the initial financing for the acquisition of land to be used as a site for disposal of refuse, constructing structures and acquiring equipment necessary for the sanitary disposal of refuse in McPherson County. Effective January 1, 1992, the fiscal accounting and operations of the Utility were transferred from McPherson County to management of the Utility.

Financial information of the McPherson Area Solid Waste Utility is not included in this report. Complete financial statements may be obtained from the administrative offices of the entity at 1431 17th Ave, McPherson, KS 67460.

### ***McPherson City/County Airport***

The McPherson Airport Authority (the Authority) was established as provided for by applicable State Statutes. The property and business of the Authority is managed by its Board of Directors. The Board consists of five directors. Four directors are selected by the governing bodies of the City and County, two by the City and two by the County, and one at-large director is selected by the other four. Each entity provides ongoing financial responsibility through annual appropriations for the operation of the airport on an equal basis, as determined through the preparation of an annual operating budget. The City levies property taxes for its allocation and McPherson County funding is provided from the County's General Fund.

The Authority is authorized only to issue revenue bonds, notes or other evidence of indebtedness payable from airport revenues. Title to the airport property remains with the City and County as equal co-owners. Title to all real and personal property purchased with funds of the Authority will be acquired, held and disposed of in the name of the Authority unless otherwise required by law or by the terms of a gift or grant. The Authority may be dissolved by vote of at least two-thirds (2/3) of the respective governing body members of each owner. The Board of Directors of the Authority shall liquidate the assets of the Authority and distribute the assets of the Authority or the net proceeds thereof to the City and County in a manner to be determined by it pursuant to law. Full possession and use of the Airport shall revert to the owners as equal tenants in common upon termination of the Authority.

### 13. OTHER RELATIONSHIPS (CONT.)

The Authority was awarded a \$1,976,801 federal grant in 2015 to Rehabilitate and Realign (parallel) Taxiway A and Reconstruct Taxiway A3. The design of this project was completed in 2016 and had a cost of \$2,196,446. Construction of the project began in 2018 when the first federal funds were received. The project was completed in 2019. The City and County shared in funding the required local 10% match of the project.

Complete financial information for the McPherson City/County Airport may be obtained from the administrative offices of the entity at 1000 S. Bypass, McPherson, KS 67460.

### 14. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures (excluding principal and interest, legal fees, etc.) from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Lift Station #4 (Anna & N High Drive)	\$ 845,957	\$ 762,016
Barnstormers SSD #201	534,693	332,464
Barnstormers Paving Improvement	1,846,563	1,835,177
Community Building Renovation	5,004,986	4,995,693
Eagles Wings Phase 1 Paving/Storm SSD #166B	346,790	285,828
Eagles Wings Phase 2 Paving/Storm SSD #166C	706,619	702,484
Chestnut Street CDBG 2019	613,095	54,770
Plaza East Place - CID	1,076,321	226,072
Premier Subdivision SSD #202	385,027	141,721
Premier Paving Improvement	651,329	483,267
Grimes/Anna Paving & Storm Sewer	5,156,895	1,939,591
Hartup/Elizabeth Paving & Drainage	2,049,971	540,191
Hulse Area Drainage Improvement	3,964,781	1,851,774
Safe Routes to Schools - Phase 2	<u>688,170</u>	<u>667,130</u>
Total	<u>\$ 23,871,197</u>	<u>\$ 14,818,178</u>

### 15. SUBSEQUENT EVENTS

On May 8, 2017 the City Commission approved a design/build agreement for the renovation of the Community Building located at the corner of Oak and Marlin. This project started in the Summer of 2018. Once the building's determination of the historical tax credit qualification was made and it was inspected and asbestos material was remediated. In May of 2018, it was determined that this project would qualify for historical tax credits. In December 2019, the completion of the of the project occurred. The final cost of the project was \$4,995,693. In November 2019, the City initiated the process to apply for historical tax credits which will be sold. As of now, the City is awaiting a response from the State Historic Preservation Offices on the pending tax credits to be sold. The anticipated tax credit amount is estimated to be \$750,000 and \$1,200,000 and will be netted from the sale. The remainder of the cost has been funded by current and accumulated revenue from a one-half cent sales tax issue passed in August of 2012, as well as with a 48-month \$2,400,000 Temporary Note issued in April of 2019 with the Temporary Note being repaid by the same sales tax revenue stream.

## 15. SUBSEQUENT EVENTS (CONT.)

On January 18, 2019 the City was awarded a \$220,000 Community Improvement Grant by the Kansas Small Cities Community Development Block Grant (CDBG) program with a local match of \$387,500 for the Chestnut Street reconstruction. The CDBG is a federal program designed to benefit low to moderate income families by providing needed street improvements. The design of this project was completed in 2019 by sales tax dollars in the Consolidated Street and Highway Fund. The CDBG project is expected to be completed by the Fall of 2020.

In August of 2020, the City intends to bond some housing developments in the northeast quadrant of the City designated as the Eagle's Wings sub-divisions. This anticipated G.O. Bond Series #141 is estimated to be \$695,000 and will be paying off the extended Temporary Note 2020-A which was renewed in February 2020. The Temporary Note 2020-A was a renewal of the Temporary Note 2019-A that financed the Eagle's Wings project. The City anticipates to adding the refinance of some outstanding debt if proposed interest savings exists.

On February 13, 2020, the Kansas Department of Commerce officially announced the awardees of the CDBG Grant for the 2020 round of funding. The City was awarded a \$300,000 Housing Rehabilitation Grant. This is the third CDBG Housing Rehabilitation Grant received by the City since 2016. The grant is a federal program designed to benefit low to moderate income families by providing specific home improvements. It will include rehabilitation work on 13 homes, including both rental and owner occupied, in a target area best described as bordered on the west by Main Street, on the north by Avenue A, on the east by both sides of Elm Street, and on the south by Avenue F. The grant needs to be completed by March 2022.

In March 2020, the City received word from Kansas Department of Transportation to receive fund reimbursement under the Federal-Aid Transportation Act for Transportation Alternatives (TA) projects by a pass through Federal Surface Transportation Program (STP). This TA sidewalk project will be constructed from Main Street west to the Meadowlark Trail. The estimated cost of the project is \$751,000 with the City share estimated at \$240,600, which will be paid from the City's .5% sales tax.

There is unprecedented uncertainty surrounding the duration of the COVID-19 Pandemic, its potential economic ramifications and any government actions to mitigate them. The City has practiced conservative fiscal policy and has strong reserves and capital improvement projects (CIP) reserves. The City has not furloughed any employees. The City has implemented hygiene and social distancing measures while continuing project, all public meeting online and all customary City functions. The City set up an Emergency Operations Center (EOC) in order to coordinate local agencies, businesses and industries. The City has coordinated needed services during the initial Phase 1 of the Kansas Ad Astra Reopen Plan with full intension to complete the subsequent phases. The City will implement target budgeting for the three remaining quarters of 2020 in order to comply with State statutes requiring expenditures to equal revenues. However, management cannot quantify the financial and other impact to the City as of the date of this report, management believes that a material impact on the City's revenues are reasonably possible.

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

**CITY OF MCPHERSON, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

## CITY OF MCPHERSON, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2019**

	<b>Certified Budget</b>	<b>Adjustment for for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance - Over (Under)</b>
<b>GENERAL FUND</b>					
General Operating Fund	\$ 13,649,449	\$ -	\$ 13,649,449	\$ 10,522,116	\$ (3,127,333)
<b>SPECIAL PURPOSE FUNDS</b>					
Consolidated Street and Highway Fund	5,168,716	-	5,168,716	3,732,866	(1,435,850)
Employee Benefits (Non-Public Safety) Contribution Fund	1,042,957	-	1,042,957	825,511	(217,446)
Employee Benefits (Public Safety) Contribution Fund	1,833,896	-	1,833,896	1,568,550	(265,346)
Industrial Development Fund	502,239	-	502,239	100,000	(402,239)
Library Fund	761,448	-	761,448	752,670	(8,778)
Library Employee Benefits Fund	141,874	-	141,874	140,500	(1,374)
McPherson Land Bank Fund	520,920	-	520,920	853	(520,067)
Municipal Building Fund	369,663	-	369,663	102,514	(267,149)
Municipal Golf Course Fund	564,090	-	564,090	554,051	(10,039)
Special Alcohol Program Fund	164,801	-	164,801	36,412	(128,389)
Special Park and Recreation Fund	91,051	-	91,051	48,612	(42,439)
Swimming Pool Maintenance and Operation Fund	578,656	-	578,656	293,717	(284,939)
Sales Tax Revenue Fund	1,973,191	-	1,973,191	1,973,191	-
Tourism and Convention Promotion Fund	644,145	-	644,145	440,868	(203,277)
<b>BOND AND INTEREST FUND</b>					
Bond and Interest Fund	5,648,663	-	5,648,663	5,336,756	(311,907)
<b>CAPITAL PROJECTS FUND</b>					
Capital Improvement Fund	15,949,023	-	15,949,023	7,720,316	(8,228,707)
<b>BUSINESS FUNDS</b>					
Solid Waste Collection Fund	2,779,315	-	2,779,315	984,555	(1,794,760)
Storm Water Utility Fund	5,357,301	-	5,357,301	2,355,176	(3,002,125)
Wastewater System Maintenance and Operation Fund	5,786,887	-	5,786,887	2,860,732	(2,926,155)
Wastewater System Surplus Fund	1,481,757	-	1,481,757	728,853	(752,904)

**CITY OF MCPHERSON, KANSAS**

**GENERAL OPERATING 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Taxes -				
Ad valorem property tax	\$ 2,844,455	\$ 2,975,247	\$ 3,021,174	\$ (45,927)
Delinquent tax	47,143	32,994	-	32,994
Motor vehicle tax	312,025	317,466	300,112	17,354
Recreational vehicle tax	4,691	4,896	6,313	(1,417)
MVL excise tax	2,213	2,717	2,134	583
16/20M vehicle tax	2,956	1,465	1,486	(21)
Commercial vehicle tax	15,486	14,662	13,429	1,233
In lieu of tax	54,862	55,080	57,450	(2,370)
Local sales tax	<u>2,003,418</u>	<u>2,275,739</u>	<u>2,000,000</u>	<u>275,739</u>
Total Taxes	<u>5,287,249</u>	<u>5,680,266</u>	<u>5,402,098</u>	<u>278,168</u>
Intergovernmental Revenues -				
State of Kansas - liquor tax revenue	36,995	45,689	31,058	14,631
McPherson County - rescue vehicle runs	5,000	5,000	5,000	-
McPherson County - ambulance appropriation	399,736	404,736	399,736	5,000
McPherson County - RHID receipts	<u>141,943</u>	<u>148,444</u>	<u>146,500</u>	<u>1,944</u>
Total Intergovernmental Revenues	<u>583,674</u>	<u>603,869</u>	<u>582,294</u>	<u>21,575</u>
Licenses and Permits -				
Utility franchise fees	404,880	388,917	403,000	(14,083)
Beer licenses	1,200	1,450	1,500	(50)
Liquor licenses	6,900	3,600	4,000	(400)
Occupation licenses	16,425	16,584	12,500	4,084
Building, zoning bonds and demolition permits	202,428	188,846	150,000	38,846
Fireworks stand licenses	3,500	4,000	3,500	500
Dance and events licenses	-	250	-	250
Inspections	<u>5,225</u>	<u>4,210</u>	<u>4,000</u>	<u>210</u>
Total Licenses and Permits	<u>640,558</u>	<u>607,857</u>	<u>578,500</u>	<u>29,357</u>
Charges for Services -				
Fire contracts - townships	346,306	345,442	355,463	(10,021)
Taxi coupons	5,935	6,085	6,900	(815)
Cemetery services	<u>40,570</u>	<u>34,400</u>	<u>35,000</u>	<u>(600)</u>
Total Charges for Services	<u>392,811</u>	<u>385,927</u>	<u>397,363</u>	<u>(11,436)</u>



**CITY OF MCPHERSON, KANSAS**

**GENERAL OPERATING 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)**

	<b>2019</b>			<b>Variance - Over (Under)</b>
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts (cont.)				
Fines, Forfeitures and Penalties -				
Municipal court fines	\$ 223,108	\$ 306,095	\$ 267,000	\$ 39,095
Vehicle inspections	31,680	34,100	35,000	(900)
Total Fines, Forfeitures and Penalties	<u>254,788</u>	<u>340,195</u>	<u>302,000</u>	<u>38,195</u>
Use of Money and Property -				
Interest received	246,219	423,299	255,225	168,074
Cemetery endowment interest	347	707	360	347
Rent-building, land and equipment	33,721	23,246	32,500	(9,254)
Total Use of Money and Property	<u>280,287</u>	<u>447,252</u>	<u>288,085</u>	<u>159,167</u>
Miscellaneous -				
Para transit receipts	6,241	5,486	6,500	(1,014)
Reimbursed expenditures	228,623	196,048	130,000	66,048
Dog tag, impound, adoption fee	4,403	5,632	4,500	1,132
Animal cremations	20,735	32,990	15,500	17,490
Grant reimbursements	83,684	127,792	255,000	(127,208)
Cemetery lot sales	34,313	19,275	25,000	(5,725)
Gifts and bequests	7,248	3,586	-	3,586
Insurance recoveries	179,696	90,488	-	90,488
Sale of effluent water	117,373	100,000	126,000	(26,000)
Community Building receipts	-	23,731	-	23,731
Miscellaneous	2,450	2,221	-	2,221
Total Miscellaneous	<u>684,766</u>	<u>607,249</u>	<u>562,500</u>	<u>44,749</u>
Transfer from Electric Utility Fund	1,798,072	1,682,523	1,750,000	(67,477)
Transfer from Solid Waste Collection Fund	50,000	50,000	50,000	-
Transfer from Wastewater System Maintenance and Operation Fund	70,000	80,000	80,000	-
Transfer from Water Utility Fund	54,871	52,439	52,500	(61)
Total Transfers	<u>1,972,943</u>	<u>1,864,962</u>	<u>1,932,500</u>	<u>(67,538)</u>
Total Receipts	<u>10,097,076</u>	<u>10,537,577</u>	<u>\$ 10,045,340</u>	<u>\$ 492,237</u>

**CITY OF MCPHERSON, KANSAS**

**GENERAL OPERATING 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)**

	2018		2019		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
Expenditures					
Administrative -					
Personal services	\$ 537,914	\$ 581,147	\$ 533,923	\$ 47,224	
Contractual services	219,616	414,088	227,949	186,139	
Commodities	11,298	13,523	2,050	11,473	
Capital outlay	-	21,553	82,000	(60,447)	
Cereal malt beverage stamp	300	400	500	(100)	
Housing programs	126,745	197,404	264,700	(67,296)	
RHID reimbursement	131,374	148,563	146,500	2,063	
Refunds	60	-	250	(250)	
Travel expense	24,532	35,417	23,000	12,417	
Miscellaneous	3,193	3,632	2,000	1,632	
Contingency for storms	-	-	3,161,700	(3,161,700)	
Appropriations:					
McPherson Airport Authority	155,380	61,240	64,990	(3,750)	
McPherson Main Street	25,500	25,500	25,500	-	
Not-For-Profit	-	2,684	10,000	(7,316)	
McPherson Museum	42,250	42,250	42,250	-	
McPherson Senior Center	5,000	5,000	5,000	-	
Transfer to Municipal Building Fund	90,000	90,000	90,000	-	
Transfer to Bond and Interest Fund	87,500	87,500	87,500	-	
Transfer to Capital Improvement Fund	200,000	-	50,000	(50,000)	
Transfer to Municipal Golf Course Fund	25,000	50,000	50,000	-	
Transfer to Swimming Pool Maint. and Oper. Fund	160,000	180,000	180,000	-	
Total Administrative	<u>1,845,662</u>	<u>1,959,901</u>	<u>5,049,812</u>	<u>(3,089,911)</u>	
Police Department -					
Personal services	2,046,040	2,144,659	2,284,833	(140,174)	
Contractual services	406,921	495,247	449,179	46,068	
Commodities	114,285	124,273	89,750	34,523	
Capital outlay	143,779	122,993	108,500	14,493	
Miscellaneous	30,404	21,591	31,300	(9,709)	
Travel expense	29,095	28,084	23,000	5,084	
Uniform allowance	50,296	67,807	38,000	29,807	
Transfer to Equipment Reserve Fund	44,598	55,747	55,747	-	
Total Police Department	<u>2,865,418</u>	<u>3,060,401</u>	<u>3,080,309</u>	<u>(19,908)</u>	

## CITY OF MCPHERSON, KANSAS

GENERAL OPERATING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Engineering -				
Personal services	\$ 235,414	\$ 239,174	\$ 236,697	\$ 2,477
Contractual services	6,855	6,918	6,130	788
Commodities	15,164	15,028	23,750	(8,722)
Travel expense	1,725	-	4,000	(4,000)
Miscellaneous	44	265	150	115
Transfer to Equipment Reserve Fund	8,200	7,200	7,200	-
				-
Total Engineering	267,402	268,585	277,927	(9,342)
Sanitation -				
Personal services	100,799	109,085	107,042	2,043
Contractual services	17,471	10,783	17,647	(6,864)
Commodities	4,634	5,068	14,279	(9,211)
Code enforcement supplies	20	(14)	500	(514)
Miscellaneous	18	168	50	118
Travel expense	1,379	1,787	3,000	(1,213)
Planning Commission	5,630	4,285	9,000	(4,715)
Transfer to Equipment Reserve Fund	1,500	1,600	1,600	-
				-
Total Sanitation	131,451	132,762	153,118	(20,356)
Inspection -				
Personal services	59,317	65,044	66,370	(1,326)
Contractual services	1,901	2,268	2,889	(621)
Commodities	2,800	3,882	10,780	(6,898)
Travel expense	3,311	746	3,562	(2,816)
Miscellaneous	-	40	350	(310)
Transfer to Equipment Reserve Fund	2,000	2,000	2,000	-
				-
Total Inspection	69,329	73,980	85,951	(11,971)

**CITY OF MCPHERSON, KANSAS**

**GENERAL OPERATING 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)**

	2019		Variance - Over (Under)	
	2018 Actual	Actual		Budget
Expenditures (cont.)				
Community Building -				
Personal services	\$ -	\$ 1,096	\$ 34,200	\$ (33,104)
Contractual services	11,741	49,609	46,700	2,909
Commodities	258	16,840	10,500	6,340
Capital outlay	-	739	-	739
Travel expense	-	940	-	940
Miscellaneous	-	5,594	250	5,344
Total Community Building	<u>11,999</u>	<u>74,818</u>	<u>91,650</u>	<u>(16,832)</u>
Legal and Judicial -				
Personal services	57,925	69,435	68,766	669
Contractual services	227,040	211,447	235,848	(24,401)
Commodities	2,686	4,538	4,850	(312)
Miscellaneous	16	-	100	(100)
Travel expense	796	559	950	(391)
Total Legal and Judicial	<u>288,463</u>	<u>285,979</u>	<u>310,514</u>	<u>(24,535)</u>
Park Department -				
Personal services	415,521	425,131	416,512	8,619
Contractual services	134,800	164,762	161,380	3,382
Commodities	89,366	102,492	84,300	18,192
Capital outlay	50,620	-	-	-
Miscellaneous	12,777	3,107	1,900	1,207
Travel expense	2,884	1,709	1,700	9
Transfer to Equipment Reserve Fund	73,334	53,417	53,417	-
Total Park Department	<u>779,302</u>	<u>750,618</u>	<u>719,209</u>	<u>31,409</u>
Ambulance Service -				
Contractual services	877,917	856,911	878,935	(22,024)
Transfer to Equipment Reserve Fund	30,000	60,000	60,000	-
Total Ambulance Service	<u>907,917</u>	<u>916,911</u>	<u>938,935</u>	<u>(22,024)</u>

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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)

	2018		2019		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
Expenditures (cont.)					
Cemetery -					
Personal services	\$ 158,087	\$ 163,577	\$ 154,105	\$ 9,472	
Contractual services	29,793	40,401	44,723	(4,322)	
Commodities	13,914	11,741	18,875	(7,134)	
Capital outlay	1,516	1,386	1,300	86	
Miscellaneous	111	41	100	(59)	
Travel expense	852	1,910	1,000	910	
Tree care maintenance	254	872	1,000	(128)	
Transfer to Equipment Reserve Fund	25,075	21,767	21,767	-	
Total Cemetery	<u>229,602</u>	<u>241,695</u>	<u>242,870</u>	<u>(1,175)</u>	
Fire Department -					
Personal services	1,135,939	1,175,317	1,198,992	(23,675)	
Contractual services	233,796	301,140	284,845	16,295	
Commodities	61,158	79,093	54,246	24,847	
Capital outlay	85,643	94,132	62,000	32,132	
Miscellaneous	18,825	19,428	20,250	(822)	
Travel expense	13,333	17,783	17,000	783	
Uniform allowance	9,984	14,994	10,230	4,764	
Transfer to Consolidated Street and Highway Fund	-	40,000	-	40,000	
Transfer to Equipment Reserve Fund	314,773	378,330	378,330	-	
Total Fire Department	<u>1,873,451</u>	<u>2,120,217</u>	<u>2,025,893</u>	<u>94,324</u>	
Animal Control -					
Personal services	110,270	104,971	134,900	(29,929)	
Contractual services	47,979	44,643	49,878	(5,235)	
Commodities	9,163	11,598	14,250	(2,652)	
Miscellaneous	10,105	8,869	5,150	3,719	
Travel expense	1,766	85	3,000	(2,915)	
Transfer to Equipment Reserve Fund	9,310	11,083	11,083	-	
Total Animal Control	<u>188,593</u>	<u>181,249</u>	<u>218,261</u>	<u>(37,012)</u>	
Street -					
Transfer to Consolidated Street and Highway Fund	375,000	455,000	455,000	-	
Total Expenditures	<u>9,833,589</u>	<u>10,522,116</u>	<u>\$ 13,649,449</u>	<u>\$ (3,127,333)</u>	
Receipts Over (Under) Expenditures	263,487	15,461			
Unencumbered Cash, Beginning	<u>4,521,974</u>	<u>4,785,461</u>			
Unencumbered Cash, Ending	<u>\$ 4,785,461</u>	<u>\$ 4,800,922</u>			

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDCONSOLIDATED STREET AND HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas - gas tax	\$ 358,704	\$ 359,839	\$ 356,900	\$ 2,939
State of Kansas - connecting links	47,334	63,155	63,000	155
Reimbursed expenditures	133,389	209,992	115,000	94,992
Local sales tax	1,609,351	1,771,070	1,550,000	221,070
Miscellaneous	3,430	-	-	-
Transfer from General Operating Fund	375,000	495,000	455,000	40,000
Total Receipts	<u>2,527,208</u>	<u>2,899,056</u>	<u>\$ 2,539,900</u>	<u>\$ 359,156</u>
Expenditures				
Personal services	438,398	438,676	\$ 478,452	\$ (39,776)
Contractual services	1,380,053	1,579,524	2,650,602	(1,071,078)
Commodities	362,310	291,154	320,050	(28,896)
Capital outlay	7,919	2,588	10,000	(7,412)
Travel expense	2,195	697	3,500	(2,803)
Miscellaneous	773	601	-	601
Sidewalk (ADA) improvements	12,498	5,133	15,000	(9,867)
Infrastructure improvements	-	-	901,412	(901,412)
Transfer to Capital Improvement Fund	-	624,793	-	624,793
Transfer to Bond and Interest Fund	254,400	654,700	654,700	-
Transfer to Equipment Reserve Fund	133,136	135,000	135,000	-
Total Expenditures	<u>2,591,682</u>	<u>3,732,866</u>	<u>\$ 5,168,716</u>	<u>\$ (1,435,850)</u>
Receipts Over (Under) Expenditures	(64,474)	(833,810)		
Unencumbered Cash, Beginning	<u>2,910,533</u>	<u>2,846,059</u>		
Unencumbered Cash, Ending	<u>\$ 2,846,059</u>	<u>\$ 2,012,249</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS (NON-PUBLIC SAFETY) CONTRIBUTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 655,059	\$ 670,231	\$ 680,522	\$ (10,291)
Delinquent tax	26,636	10,393	-	10,393
Motor vehicle tax	30,495	90,063	69,132	20,931
Recreational vehicle tax	11	1,407	1,455	(48)
MVL excise tax	1	971	100	871
16/20M vehicle tax	62	845	342	503
Commercial vehicle tax	111	3,388	3,093	295
Matching funds	6,405	7,935	5,993	1,942
Reimbursed expenditures	5,838	4,939	-	4,939
Payroll matching - Board of Public Utilities	<u>2,726,683</u>	<u>3,046,191</u>	<u>-</u>	<u>3,046,191</u>
Total Receipts	<u>3,451,301</u>	<u>3,836,363</u>	<u>\$ 760,637</u>	<u>\$ 3,075,726</u>
Expenditures Subject to Budget				
Insurance administrator	440,124	363,959	\$ 554,981	\$ (191,022)
Social security-payment to Federal	160,306	165,884	173,393	(7,509)
KPERS-payment to State	190,931	207,498	224,163	(16,665)
Worker's compensation-premium	63,696	56,327	55,397	930
Unemployment compensation-payment to State	8,359	11,730	2,945	8,785
Miscellaneous	<u>19,844</u>	<u>20,113</u>	<u>32,078</u>	<u>(11,965)</u>
Total Expenditures Subject to Budget	<u>883,260</u>	<u>825,511</u>	<u>\$ 1,042,957</u>	<u>\$ (217,446)</u>
Expenditures Not Subject to Budget:				
Reimbursements	<u>2,726,683</u>	<u>3,046,191</u>		
Total Expenditures	<u>3,609,943</u>	<u>3,871,702</u>		
Receipts Over (Under) Expenditures	(158,642)	(35,339)		
Unencumbered Cash, Beginning	<u>511,276</u>	<u>352,634</u>		
Unencumbered Cash, Ending	<u>\$ 352,634</u>	<u>\$ 317,295</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS (PUBLIC SAFETY) CONTRIBUTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 1,206,208	\$ 1,620,273	\$ 1,645,156	\$ (24,883)
Delinquent tax	4,092	12,049	-	12,049
Motor vehicle tax	159,293	113,887	127,238	(13,351)
Recreational vehicle tax	2,814	1,735	2,677	(942)
MVL excise tax	1,436	730	-	730
16/20M vehicle tax	1,941	-	630	(630)
Commercial vehicle tax	8,833	6,204	5,693	511
Reimbursed expenditures	5,327	4,581	5,000	(419)
Total Receipts	<u>1,389,944</u>	<u>1,759,459</u>	<u>\$ 1,786,394</u>	<u>\$ (26,935)</u>
Expenditures Subject to Budget				
Insurance administrator	582,016	537,450	\$ 733,350	\$ (195,900)
Social security-payment to Federal	241,235	252,732	282,094	(29,362)
KPERS-payment to State	37,663	40,769	46,510	(5,741)
Worker's compensation-premium	42,298	66,971	63,719	3,252
Unemployment compensation-payment to State	3,331	4,492	4,793	(301)
Kansas Policemen's and Firemen's Retirement-payment to State	564,162	649,819	701,698	(51,879)
Miscellaneous	12,902	16,317	1,732	14,585
Total Expenditures Subject to Budget	<u>1,483,607</u>	<u>1,568,550</u>	<u>\$ 1,833,896</u>	<u>\$ (265,346)</u>
Receipts Over (Under) Expenditures	(93,663)	190,909		
Unencumbered Cash, Beginning	<u>156,437</u>	<u>62,774</u>		
Unencumbered Cash, Ending	<u>\$ 62,774</u>	<u>\$ 253,683</u>		



**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**FORFEITED PROPERTY FUND - POLICE DEPARTMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Forfeited property funds	\$ 14,320	\$ 6,489
Expenditures		
Drug enforcement	<u>8,689</u>	<u>4,688</u>
Receipts Over (Under) Expenditures	5,631	1,801
Unencumbered Cash, Beginning	<u>11,305</u>	<u>16,936</u>
Unencumbered Cash, Ending	<u>\$ 16,936</u>	<u>\$ 18,737</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDINDUSTRIAL DEVELOPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 29,359	\$ 49,260	\$ 50,000	\$ (740)
Delinquent tax	529	406	-	406
Motor vehicle tax	3,399	3,288	3,094	194
Recreational vehicle tax	51	51	65	(14)
MVL excise tax	25	28	10	18
16/20M truck tax	34	15	15	-
Commercial vehicle tax	164	151	138	13
Appropriation - McPherson County	35,903	50,000	50,000	-
Total Receipts	69,464	103,199	\$ 103,322	\$ (123)
Expenditures				
Contractual services	51,000	100,000	\$ 100,000	\$ -
Travel expense	-	-	2,000	(2,000)
Industrial prospect development	-	-	20,000	(20,000)
Land purchases	-	-	380,239	(380,239)
Total Expenditures	51,000	100,000	\$ 502,239	\$ (402,239)
Receipts Over (Under) Expenditures	18,464	3,199		
Unencumbered Cash, Beginning	409,298	427,762		
Unencumbered Cash, Ending	\$ 427,762	\$ 430,961		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**LIBRARY 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)**

	<b>2018</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Actual</b>	
Receipts				
Ad valorem property tax	\$ 649,286	\$ 667,311	\$ 677,607	\$ (10,296)
Delinquent collections	11,304	7,555	10,000	(2,445)
Motor vehicle tax	72,661	72,390	68,509	3,881
Recreational vehicle tax	1,087	1,116	1,441	(325)
MVL excise tax	533	619	487	132
16/20M truck tax	729	332	339	(7)
Commercial vehicle tax	3,513	3,347	3,065	282
<b>Total Receipts</b>	<b>739,113</b>	<b>752,670</b>	<b>\$ 761,448</b>	<b>\$ (8,778)</b>
Expenditures				
Transfer to - Library Board - Operating Budget	739,113	752,670	\$ 761,448	\$ (8,778)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**LIBRARY EMPLOYEE BENEFITS 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad valorem property tax	\$ 121,663	\$ 124,172	\$ 126,037	\$ (1,865)
Delinquent tax	2,363	1,458	2,000	(542)
Motor vehicle tax	15,476	13,838	12,838	1,000
Recreational vehicle tax	231	214	270	(56)
MVL excise tax	114	121	91	30
16/20M vehicle tax	157	70	64	6
Commercial vehicle tax	745	627	574	53
<b>Total Receipts</b>	<b>140,749</b>	<b>140,500</b>	<b>\$ 141,874</b>	<b>\$ (1,374)</b>
Expenditures				
Transfer to - Library Board - Employee Benefits	140,749	140,500	\$ 141,874	\$ (1,374)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**MCPHERSON LANDFILL IMPROVEMENT CORPORATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Interest received	\$ 1	\$ 2
Expenditures		
Filing fees	<u>40</u>	<u>40</u>
Receipts Over (Under) Expenditures	(39)	(38)
Unencumbered Cash, Beginning	<u>2,253</u>	<u>2,214</u>
Unencumbered Cash, Ending	<u>\$ 2,214</u>	<u>\$ 2,176</u>

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**MCPHERSON LAND BANK 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Sale of land	\$ 60,200	\$ 61,000	\$ 58,800	\$ 2,200
Donations	-	-	50,000	(50,000)
Total Receipts	<u>60,200</u>	<u>61,000</u>	<u>\$ 108,800</u>	<u>\$ (47,800)</u>
Expenditures				
Contractual services	-	815	\$ 24,500	\$ (23,685)
Capital outlay	-	-	496,420	(496,420)
Miscellaneous	-	38	-	38
Total Expenditures	<u>-</u>	<u>853</u>	<u>\$ 520,920</u>	<u>\$ (520,067)</u>
Receipts Over (Under) Expenditures	60,200	60,147		
Unencumbered Cash, Beginning	<u>301,920</u>	<u>362,120</u>		
Unencumbered Cash, Ending	<u>\$ 362,120</u>	<u>\$ 422,267</u>		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**MUNICIPAL BUILDING 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)**

	<u>2018</u>	<u>2019</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Interest received	\$ 2,571	\$ 1,619	\$ 1,150	\$ 469
Reimbursed expenditures	27,424	23,804	25,000	(1,196)
Transfer from General Operating Fund	90,000	90,000	90,000	-
Total Receipts	<u>119,995</u>	<u>115,423</u>	<u>\$ 116,150</u>	<u>\$ (727)</u>
Expenditures				
Contractual services	62,083	71,274	\$ 85,408	\$ (14,134)
Commodities	28,458	29,636	30,000	(364)
Capital outlay	-	1,604	-	1,604
Maintenance reserve	-	-	254,255	(254,255)
Total Expenditures	<u>90,541</u>	<u>102,514</u>	<u>\$ 369,663</u>	<u>\$ (267,149)</u>
Receipts Over (Under) Expenditures	29,454	12,909		
Unencumbered Cash, Beginning	<u>234,613</u>	<u>264,067</u>		
Unencumbered Cash, Ending	<u>\$ 264,067</u>	<u>\$ 276,976</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL COURT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Receipts		
Fines	\$ 137,389	\$ 197,070
Court cost	53,844	88,051
Supreme Court fee	1,186	1,975
Police training fee	11,927	19,665
Police training assessment	24,123	40,722
Seat belt safety	4,801	7,880
Bonds	796	2,261
Parking violations	1,425	1,861
Fingerprint fees	7,057	8,605
Diversion fees	2,200	2,500
Reinstatement fees	4,192	5,445
Attorney fees	15,699	16,923
Miscellaneous	15,677	2,581
	<u>280,316</u>	<u>395,539</u>
Total Receipts		
Expenditures		
Payments to General Operating Fund	231,368	295,460
Payments to State of Kansas	46,987	73,779
Payments to Kansas Bureau of Investigation	400	-
Payments to McPherson County Sheriff	7,330	8,269
Bonds	300	-
Restitution	(1,262)	(1,751)
Transfer to Municipal Court ADSAP Fund	180	210
	<u>285,303</u>	<u>375,967</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(4,987)	19,572
Unencumbered Cash, Beginning	<u>31,022</u>	<u>26,035</u>
Unencumbered Cash, Ending	<u>\$ 26,035</u>	<u>\$ 45,607</u>



**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**MUNICIPAL COURT ADSAP FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Transfer from Municipal Court Fund	\$ 180	\$ 210
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	180	210
Unencumbered Cash, Beginning	<u>23,932</u>	<u>24,112</u>
Unencumbered Cash, Ending	<u>\$ 24,112</u>	<u>\$ 24,322</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL GOLF COURSE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Membership fees	\$ 126,020	\$ 116,666	\$ 116,666	\$ -
Ten play cards and golf team fees	12,530	11,400	11,000	400
Cart storage rental fees	44,967	45,939	45,939	-
Cart rental	57,023	53,102	53,000	102
Trail fees	4,192	3,353	3,353	-
Driving range revenue	13,334	14,423	14,323	100
Weekend green fees	43,662	63,982	65,000	(1,018)
Weekday green fees	70,298	60,931	63,000	(2,069)
Concessions	23,845	21,001	20,700	301
Beer sales	31,906	34,112	33,700	412
Gift cards	5,295	4,842	4,000	842
Pro shop sales	62,050	63,168	62,000	1,168
Reimbursed expenditures	2,393	4,690	4,690	-
Golf lessons	5,342	6,708	-	6,708
Miscellaneous	734	482	7,000	(6,518)
Transfer from General Operating Fund	25,000	50,000	50,000	-
Total Receipts	<u>528,591</u>	<u>554,799</u>	<u>\$ 554,371</u>	<u>\$ 428</u>
Expenditures				
Personal services	251,164	263,536	\$ 250,000	\$ 13,536
Contractual services	64,077	74,926	76,000	(1,074)
Commodities	147,208	148,114	175,000	(26,886)
Capital outlay	33,629	-	-	-
Sales tax	14,988	15,491	14,000	1,491
Travel expense	1,264	1,763	750	1,013
Credit card fees	6,282	7,269	5,775	1,494
Gift certificates redeemed	4,074	3,853	2,000	1,853
Miscellaneous	1,148	68	2,433	(2,365)
Refunds	-	900	-	900
Transfer to Equipment Reserve Fund	-	38,131	38,132	(1)
Total Expenditures	<u>523,834</u>	<u>554,051</u>	<u>\$ 564,090</u>	<u>\$ (10,039)</u>
Receipts Over (Under) Expenditures	4,757	748		
Unencumbered Cash, Beginning	<u>4,962</u>	<u>9,719</u>		
Unencumbered Cash, Ending	<u>\$ 9,719</u>	<u>\$ 10,467</u>		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**OPERATION WARMTH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Donations	\$ 5,995	\$ 5,708
Expenditures		
Contractual services	<u>6,047</u>	<u>5,657</u>
Receipts Over (Under) Expenditures	(52)	51
Unencumbered Cash, Beginning	<u>1,691</u>	<u>1,639</u>
Unencumbered Cash, Ending	<u>\$ 1,639</u>	<u>\$ 1,690</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ALCOHOL PROGRAM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Local alcoholic liquor tax	\$ 36,995	\$ 45,689	\$ 32,766	\$ 12,923
Expenditures				
Personal services	3,111	5,040	\$ 6,000	\$ (960)
Contractual services	26,290	25,715	39,686	(13,971)
Commodities	5,799	5,457	-	5,457
Capital outlay	-	-	109,115	(109,115)
Travel expense	-	200	1,000	(800)
Drug enforcement	-	-	9,000	(9,000)
Total Expenditures	<u>35,200</u>	<u>36,412</u>	<u>\$ 164,801</u>	<u>\$ (128,389)</u>
Receipts Over (Under) Expenditures	1,795	9,277		
Unencumbered Cash, Beginning	<u>140,205</u>	<u>142,000</u>		
Unencumbered Cash, Ending	<u>\$ 142,000</u>	<u>\$ 151,277</u>		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL PARK 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Local alcoholic liquor tax	\$ 36,995	\$ 45,689	\$ 32,766	\$ 12,923
Expenditures				
Contractual services	22,808	48,612	\$ 30,000	\$ 18,612
Capital outlay	-	-	61,051	(61,051)
Total Expenditures	<u>22,808</u>	<u>48,612</u>	<u>\$ 91,051</u>	<u>\$ (42,439)</u>
Receipts Over (Under) Expenditures	14,187	(2,923)		
Unencumbered Cash, Beginning	<u>51,533</u>	<u>65,720</u>		
Unencumbered Cash, Ending	<u>\$ 65,720</u>	<u>\$ 62,797</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSWIMMING POOL MAINTENANCE AND OPERATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Swimming pool	\$ 128,421	\$ 129,640	\$ 100,000	\$ 29,640
Concessions	28,599	31,768	29,500	2,268
Reimbursed expenditures	1,061	1,066	-	1,066
Miscellaneous	700	744	-	744
Transfer from General Operating Fund	160,000	180,000	180,000	-
Total Receipts	<u>318,781</u>	<u>343,218</u>	<u>\$ 309,500</u>	<u>\$ 33,718</u>
Expenditures				
Contractual services	222,854	213,342	\$ 243,700	\$ (30,358)
Commodities	61,580	68,265	53,000	15,265
Capital outlay	17,364	4,635	25,000	(20,365)
Credit card fees	1,160	1,472	500	972
Miscellaneous	700	1,012	1,000	12
Refunds	434	70	200	(130)
Sales tax	2,374	2,732	2,500	232
Travel expense	1,448	2,189	1,000	1,189
Pool maintenance	-	-	251,756	(251,756)
Total Expenditures	<u>307,914</u>	<u>293,717</u>	<u>\$ 578,656</u>	<u>\$ (284,939)</u>
Receipts Over (Under) Expenditures	10,867	49,501		
Unencumbered Cash, Beginning	<u>274,353</u>	<u>285,220</u>		
Unencumbered Cash, Ending	<u>\$ 285,220</u>	<u>\$ 334,721</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSALES TAX REVENUE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Local sales tax	\$ 1,609,352	\$ 1,771,070	\$ 1,700,000	\$ 71,070
CID - Plaza East Place	-	-	200,000	(200,000)
Interest income	18,671	4,680	19,999	(15,319)
Total Receipts	<u>1,628,023</u>	<u>1,775,750</u>	<u>\$ 1,919,999</u>	<u>\$ (144,249)</u>
Expenditures				
Transfer to:				
Capital Improv Fund-Wall Park tennis court	137,656	-	\$ -	\$ -
Capital Improv Fund-Community bldg renov	1,135,463	1,144,641	1,144,641	-
Bond and Interest Fund	827,663	828,550	828,550	-
Total Expenditures	<u>2,100,782</u>	<u>1,973,191</u>	<u>\$ 1,973,191</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(472,759)	(197,441)		
Unencumbered Cash, Beginning	<u>1,829,753</u>	<u>1,356,994</u>		
Unencumbered Cash, Ending	<u>\$ 1,356,994</u>	<u>\$ 1,159,553</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDTOURISM AND CONVENTION PROMOTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas - guest tax	\$ 393,261	\$ 536,464	\$ 375,000	\$ 161,464
Reimbursed expenditures	8,540	7,130	5,470	1,660
Trolley revenue	5,459	5,193	5,000	193
Grants	-	-	70,000	(70,000)
Gifts	-	75	2,000	(1,925)
Miscellaneous	200	215	500	(285)
Total Receipts	<u>407,460</u>	<u>549,077</u>	<u>\$ 457,970</u>	<u>\$ 91,107</u>
Expenditures				
Personal services	141,604	176,292	\$ 136,508	\$ 39,784
Contractual services	96,192	112,559	106,961	5,598
Commodities	37,448	34,095	42,400	(8,305)
Refunds	-	450	100	350
Appropriation - guest tax	65,544	86,191	62,500	23,691
Travel expense	6,604	6,508	8,000	(1,492)
Capital outlay - trolley replacement	-	-	192,376	(192,376)
Marketing grant	25,000	24,768	25,000	(232)
Grant expenditures	-	-	70,000	(70,000)
Miscellaneous	205	5	300	(295)
Total Expenditures	<u>372,597</u>	<u>440,868</u>	<u>\$ 644,145</u>	<u>\$ (203,277)</u>
Receipts Over (Under) Expenditures	34,863	108,209		
Unencumbered Cash, Beginning	<u>225,183</u>	<u>260,046</u>		
Unencumbered Cash, Ending	<u>\$ 260,046</u>	<u>\$ 368,255</u>		



**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**HEALTH SELF-INSURANCE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Interest received	\$ 8,542	\$ 14,755
Prescription drug rebates	24,467	49,850
Miscellaneous	1,020	-
Reimbursement from various funds	2,936,338	2,460,029
Reimbursement	<u>19,482</u>	<u>14,529</u>
Total Receipts	<u>2,989,849</u>	<u>2,539,163</u>
Expenditures		
Cost of insurance	427,033	385,378
Claims paid	1,573,583	1,676,329
Administrative fees	131,994	141,499
Employee assistance	2,082	2,777
Reimbursements	<u>3,603</u>	<u>1,228</u>
Total Expenditures	<u>2,138,295</u>	<u>2,207,211</u>
Receipts Over (Under) Expenditures	851,554	331,952
Unencumbered Cash, Beginning	<u>708,234</u>	<u>1,559,788</u>
Unencumbered Cash, Ending	<u>\$ 1,559,788</u>	<u>\$ 1,891,740</u>

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**WORKER'S COMPENSATION SELF-INSURANCE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Interest received	\$ 4,407	\$ 5,048
Reimbursement from various funds	<u>177,782</u>	<u>202,868</u>
Total Receipts	<u>182,189</u>	<u>207,916</u>
Expenditures		
Cost of insurance	177,486	196,322
Miscellaneous	<u>325</u>	<u>436</u>
Total Expenditures	<u>177,811</u>	<u>196,758</u>
Receipts Over (Under) Expenditures	4,378	11,158
Unencumbered Cash, Beginning	<u>495,199</u>	<u>499,577</u>
Unencumbered Cash, Ending	<u>\$ 499,577</u>	<u>\$ 510,735</u>

**CITY OF MCPHERSON, 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad valorem property tax	\$ 687,815	\$ 210,759	\$ 210,759	\$ -
Delinquent tax	13,814	6,719	6,719	-
Motor vehicle tax	89,216	78,267	78,267	-
Recreational vehicle tax	1,329	1,209	1,209	-
MVL excise tax	672	687	687	-
16/20M vehicle tax	933	399	399	-
Commercial vehicle tax	4,224	3,546	3,546	-
Special assessments	256,217	252,180	252,180	-
Bond proceeds	-	2,646,684	2,646,684	-
Recreation commission reimbursement	60,363	59,400	59,400	-
Transfer from Capital Improvement Fund	-	77,910	100,132	(22,222)
Transfer from Wastewater System Maintenance and Operation Fund	199,661	-	-	-
Transfer from Consolidated Street and Highway Fund	254,400	654,700	654,700	-
Transfer from Sales Tax Revenue Fund	827,663	828,550	828,550	-
Transfer from General Operating Fund (CHS/NCRA Refinery)	87,500	87,500	87,500	-
Transfer from Storm Water Utility Fund	-	511,019	488,797	22,222
<b>Total Receipts</b>	<b>2,483,807</b>	<b>5,419,529</b>	<b>\$ 5,419,529</b>	<b>\$ -</b>
Expenditures				
Bond principal	2,505,000	4,811,819	\$ 4,811,819	\$ -
Interest coupons	322,501	524,937	524,937	-
Special assessments delinquencies	-	-	311,907	(311,907)
<b>Total Expenditures</b>	<b>2,827,501</b>	<b>5,336,756</b>	<b>\$ 5,648,663</b>	<b>\$ (311,907)</b>
Receipts Over (Under) Expenditures	(343,694)	82,773		
Unencumbered Cash, Beginning	572,828	229,134		
Unencumbered Cash, Ending	<u>\$ 229,134</u>	<u>\$ 311,907</u>		

**CITY OF MCPHERSON, KANSAS**

**CAPITAL PROJECTS FUND**

**CAPITAL IMPROVEMENT 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)**

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad valorem property tax	\$ 48,690	\$ 49,376	\$ 50,100	\$ (724)
Delinquent tax	882	570	-	570
Motor vehicle tax	5,670	5,458	5,132	326
Recreational vehicle tax	85	84	108	(24)
MVL excise tax	42	47	-	47
16/20M truck tax	57	26	25	1
Commercial vehicle tax	273	251	230	21
Bond proceeds	6,314,500	3,341,433	5,311,031	(1,969,598)
Temporary note and KDHE loan proceeds	505,072	-	150,000	(150,000)
Interest received	77,013	186,115	8,250	177,865
Developer's share	845,926	901,371	-	901,371
Miscellaneous	3,952	2,750	-	2,750
Reimbursed expenditures	14,700	-	-	-
Community Development Block Grant	52,923	155,154	-	155,154
Transfer from General Operating Fund	200,000	-	50,000	(50,000)
Transfer from Sales Tax Revenue Fund	1,273,119	1,144,641	3,503,040	(2,358,399)
Transfer from Storm Water Utility Fund	35,464	131,326	-	131,326
Transfer from Wastewater System Maint. and Op. Fund	74,762	20,103	-	20,103
Transfer from Consolidated Street and Highway Fund	-	624,793	100,000	524,793
<b>Total Receipts</b>	<b>9,453,130</b>	<b>6,563,498</b>	<b>\$ 9,177,916</b>	<b>\$ (2,614,418)</b>
<b>Expenditures</b>				
<b>Capital Projects -</b>				
1928 Fire truck restoration	-	3,919	\$ -	\$ 3,919
Barnstormers West Field SSD #201	177,712	7,215	-	7,215
Barnstormers West Field paving and storm sewer impr.	1,446,716	162,011	-	162,011
Community building renovation	1,516,461	3,208,490	2,065,000	1,143,490
Lakeside light circuit replacement	-	27,400	-	27,400
Eagles Wings unit 2, phase 1, paving and storm sewer	-	312,242	-	312,242
Eagles Wings unit 2, phase 1, SSD #166B	-	94,134	-	94,134
Eagles Wings unit 2, phase 2, paving and storm sewer	-	709,953	-	709,953
Eagles Wings unit 2, phase 2, SSD #166C	-	88,432	-	88,432
Various	491	-	500	(500)
Grimes/Anna Street paving	33,993	718,200	-	718,200
Grimes/Anna Street drainage	21,641	1,216,594	-	1,216,594
Hartup/Elizabeth Street paving	37,801	179,908	-	179,908
Hartup/Elizabeth Street drainage	3,274	324,317	-	324,317
Lift station #4	3,205	15,758	-	15,758
Ave. A TA - sidewalk (phase I)	494	5,646	-	5,646
Ave. A TA - sidewalk (phase II)	1,427	-	-	-

**CITY OF MCPHERSON, KANSAS**

**CAPITAL PROJECTS FUND**

**CAPITAL IMPROVEMENT 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Expenditures (Cont.)				
Capital Projects (Cont.) -				
Mohawk interchange	\$ 200,000	\$ -	\$ -	\$ -
Hartup/Grand community SSD #011A	113,104	-	-	-
CDBG grant of 2016	49,792	-	-	-
CDBG grant of 2018	13,750	214,626	25,000	189,626
CDBG grant of 2019	38	55,272	-	55,272
CID Plaza East Place	115	169,408	-	169,408
CID Champlain Street improvements	-	19,116	-	19,116
Tennis court improvements	301,830	-	-	-
Premier subdivision SSD #202	126,945	2,401	-	2,401
Premier paving and storm sewer improvements	385,881	82,131	-	82,131
Hulse Street paving	76,927	24,960	-	24,960
Hulse Street drainage	14,301	273	-	273
2018 drainage projects	-	-	8,465,683	(8,465,683)
2018 street projects	-	-	5,392,840	(5,392,840)
Transfer to Bond and Interest Fund	-	77,910	-	77,910
Total Expenditures	<u>4,525,898</u>	<u>7,720,316</u>	<u>\$ 15,949,023</u>	<u>\$ (8,228,707)</u>
Receipts Over (Under) Expenditures	4,927,232	(1,156,818)		
Unencumbered Cash, Beginning	<u>2,659,874</u>	<u>7,587,106</u>		
Unencumbered Cash, Ending	<u>\$ 7,587,106</u>	<u>\$ 6,430,288</u>		

**CITY OF MCPHERSON, KANSAS**

**CAPITAL PROJECTS FUND**

**EQUIPMENT RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
Receipts		
Interest received	\$ 24,653	\$ 13,586
Insurance recoveries	4,740	-
Reimbursed expenditures	65,425	139,344
Transfer from General Operating Fund	508,790	591,144
Transfer from Consolidated Street and Highway Fund	133,136	135,000
Transfer from Municipal Golf Course Fund	-	38,131
	<u>736,744</u>	<u>917,205</u>
Total Receipts		
Expenditures		
Capital outlay	463,489	1,550,527
Aerial platform truck lease	108,462	108,462
	<u>571,951</u>	<u>1,658,989</u>
Total Expenditures		
Receipts Over (Under) Expenditures	164,793	(741,784)
Unencumbered Cash, Beginning	<u>1,922,786</u>	<u>2,087,579</u>
Unencumbered Cash, Ending	<u>\$ 2,087,579</u>	<u>\$ 1,345,795</u>

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Receipts		
User fees	\$ 59,302,769	\$ 56,902,245
Sales to interconnection	5,338,274	5,621,874
Interest received	478,993	992,137
Street lighting	446,061	475,589
Merchandising, jobbing and contract work	253,330	481,436
Refuse collection and sewer service fees	85,006	85,620
Penalties and late charge interest	86,363	64,272
Sales tax	903,015	946,073
Meter deposits	197,055	162,468
Proceeds from sale of equipment	46,138	34,228
Farm income	3,505	3,644
	<u>67,140,509</u>	<u>65,769,586</u>
Total Receipts		
Expenditures		
Purchased power	45,264,278	43,343,403
Fuel	2,416,132	2,438,382
Distribution and transmission	3,295,065	3,956,622
Production	2,035,144	3,837,927
Capital Outlay	3,468,631	3,611,157
Administrative and general	2,585,194	2,818,510
Merchandising	155,470	136,335
Farm expenses	3,981	335
Meter deposits	147,391	159,040
Sales tax	894,584	917,670
Transfer to - General Operation Fund - In lieu of taxes	1,798,072	1,682,523
	<u>62,063,942</u>	<u>62,901,904</u>
Total Expenditures		
Receipts Over (Under) Expenditures	5,076,567	2,867,682
Unencumbered Cash, Beginning	<u>37,404,179</u>	<u>42,480,746</u>
Unencumbered Cash, Ending	<u>\$ 42,480,746</u>	<u>\$ 45,348,428</u>

**CITY OF MCPHERSON, KANSAS**

**BUSINESS FUND**

**SEWER RECOVERY 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)**

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Sewer recovery fee	\$ 26,484	\$ 14,500	\$ 30,000	\$ (15,500)
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	26,484	14,500		
Unencumbered Cash, Beginning	<u>474,447</u>	<u>500,931</u>		
Unencumbered Cash, Ending	<u>\$ 500,931</u>	<u>\$ 515,431</u>		



## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDSOLID WASTE COLLECTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 1,003,302	\$ 1,032,907	\$ 1,000,000	\$ 32,907
Landfill closure fees	79,445	88,221	85,000	3,221
Total Receipts	<u>1,082,747</u>	<u>1,121,128</u>	<u>\$ 1,085,000</u>	<u>\$ 36,128</u>
Expenditures				
Contractual services	909,514	934,552	\$ 970,300	\$ (35,748)
Landfill mitigation	-	-	1,757,415	(1,757,415)
Miscellaneous	2	3	1,600	(1,597)
Transfer to General Operation Fund	50,000	50,000	50,000	-
Total Expenditures	<u>959,516</u>	<u>984,555</u>	<u>\$ 2,779,315</u>	<u>\$ (1,794,760)</u>
Receipts Over (Under) Expenditures	123,231	136,573		
Unencumbered Cash, Beginning	<u>1,634,515</u>	<u>1,757,746</u>		
Unencumbered Cash, Ending	<u>\$ 1,757,746</u>	<u>\$ 1,894,319</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDSTORM WATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Storm water utility fees	\$ 845,675	\$ 852,445	\$ 840,000	\$ 12,445
Interest received	10,660	62,639	-	62,639
Reimbursed expenditures	21,376	14,453	-	14,453
Note/bond sale proceeds	3,567,451	20,375	4,060,000	(4,039,625)
Transfer from Wastewater System Maintenance and Operation Fund	-	54,522	-	54,522
<b>Total Receipts</b>	<b>4,445,162</b>	<b>1,004,434</b>	<b>\$ 4,900,000</b>	<b>\$ (3,895,566)</b>
<b>Expenditures</b>				
Personal services	-	1,299	\$ -	\$ 1,299
Contractual services	932,125	1,711,263	2,058,260	(346,997)
Commodities	71,539	-	-	-
Capital outlay	19,993	-	2,883,041	(2,883,041)
Interest	6,752	-	-	-
Travel expense	-	269	-	269
Transfer to Bond and Interest Fund	-	511,019	416,000	95,019
Transfer to Capital Improvement Fund	35,464	131,326	-	131,326
<b>Total Expenditures</b>	<b>1,065,873</b>	<b>2,355,176</b>	<b>\$ 5,357,301</b>	<b>\$ (3,002,125)</b>
Receipts Over (Under) Expenditures	3,379,289	(1,350,742)		
Unencumbered Cash, Beginning	1,148,141	4,527,430		
Unencumbered Cash, Ending	<u>\$ 4,527,430</u>	<u>\$ 3,176,688</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWASTEWATER SYSTEM MAINTENANCE AND OPERATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 1,811,130	\$ 1,991,192	\$ 1,800,000	\$ 191,192
Sale of grain, equipment and supplies	40,116	54,801	50,000	4,801
Grease operating permit fees	-	-	8,280	(8,280)
Insurance recoveries	164,920	-	-	-
Rent	869	896	800	96
ROW permit fees	4,015	18,615	-	18,615
Sale of effluent water	-	-	2,400	(2,400)
Reimbursed expenditures	32,971	31,406	16,000	15,406
Miscellaneous	766	1,142	1,000	142
Total Receipts	<u>2,054,787</u>	<u>2,098,052</u>	<u>\$ 1,878,480</u>	<u>\$ 219,572</u>
Expenditures				
Personal services	336,173	342,564	\$ 378,967	\$ (36,403)
Contractual services	651,742	1,923,498	1,520,536	402,962
Commodities	97,386	112,637	126,038	(13,401)
Capital outlay	-	-	3,178,560	(3,178,560)
Travel expense	2,136	779	5,000	(4,221)
Miscellaneous	3,047	2,045	1,000	1,045
Appropriations:				
KDHE, RLF Main Street	305,304	249,033	421,235	(172,202)
KDHE, UV Project	75,551	75,551	75,551	-
Transfer to Bond and Interest Fund	199,661	-	-	-
Transfer to Capital Improvement Fund	74,762	20,103	-	20,103
Transfer to General Operating Fund	70,000	80,000	80,000	-
Transfer to Storm Water Utility Fund	-	54,522	-	54,522
Total Expenditures	<u>1,815,762</u>	<u>2,860,732</u>	<u>\$ 5,786,887</u>	<u>\$ (2,926,155)</u>
Receipts Over (Under) Expenditures	239,025	(762,680)		
Unencumbered Cash, Beginning	<u>3,969,741</u>	<u>4,208,766</u>		
Unencumbered Cash, Ending	<u>\$ 4,208,766</u>	<u>\$ 3,446,086</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWASTEWATER SYSTEM SURPLUS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

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

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
Receipts				
Interest received	\$ 10,043	\$ 14,094	\$ 1,500	\$ 12,594
User fee	672,000	672,000	672,000	-
Total Receipts	<u>682,043</u>	<u>686,094</u>	<u>\$ 673,500</u>	<u>\$ 12,594</u>
Expenditures				
Appropriation:				
KDHE, WWT plant improvement	728,853	728,853	\$ 728,853	\$ -
Contingency for future loan payments	-	-	752,904	(752,904)
Total Expenditures	<u>728,853</u>	<u>728,853</u>	<u>\$ 1,481,757</u>	<u>\$ (752,904)</u>
Receipts Over (Under) Expenditures	(46,810)	(42,759)		
Unencumbered Cash, Beginning	<u>863,610</u>	<u>816,800</u>		
Unencumbered Cash, Ending	<u>\$ 816,800</u>	<u>\$ 774,041</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
User fees	\$ 4,089,779	\$ 3,966,159
Interest received	98,966	172,897
Farm income	293,263	207,239
Merchandising, jobbing and contract work	137,164	181,707
Refuse collection and sewer service fees	15,008	15,114
Water protection fees	33,544	27,066
Sales tax	<u>59,205</u>	<u>63,130</u>
Total Receipts	<u>4,726,929</u>	<u>4,633,312</u>
Expenditures		
Production	644,482	567,204
Distribution and transmission	1,165,011	1,461,675
Administrative and general	438,530	464,089
Capital outlay	848,940	578,945
Farm expenses	64,677	96,414
Merchandising	67,280	5,466
Debt service	1,278,427	982,816
Water protection fee	34,207	26,082
Sales tax	59,238	62,403
Transfer to General Operation Fund - In lieu of taxes	<u>54,871</u>	<u>52,439</u>
Total Expenditures	<u>4,655,663</u>	<u>4,297,533</u>
Receipts Over (Under) Expenditures	71,266	335,779
Unencumbered Cash, Beginning	<u>7,191,169</u>	<u>7,262,435</u>
Unencumbered Cash, Ending	<u>\$ 7,262,435</u>	<u>\$ 7,598,214</u>

## CITY OF MCPHERSON, KANSAS

TRUST FUNDSALTHOUSE-BROADWAY CEMETERY TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>
Receipts		
Interest received	\$ 263	\$ 398
Expenditures		
Contractual services	<u>2,808</u>	<u>-</u>
Receipts Over (Under) Expenditures	(2,545)	398
Unencumbered Cash, Beginning	<u>40,386</u>	<u>37,841</u>
Unencumbered Cash, Ending	<u>\$ 37,841</u>	<u>\$ 38,239</u>

**CITY OF MCPHERSON, KANSAS**

**TRUST FUND**

**CEMETERY ENDOWMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<u>2018</u>	<u>2019</u>
Receipts		
Sale of lots and spaces	\$ 11,437	\$ 6,425
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	11,437	6,425
Unencumbered Cash, Beginning	<u>97,081</u>	<u>108,518</u>
Unencumbered Cash, Ending	<u>\$ 108,518</u>	<u>\$ 114,943</u>

**CITY OF MCPHERSON, KANSAS**

**TRUST FUND**

**FIRE INSURANCE PROCEEDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<u>2018</u>	<u>2019</u>
Receipts		
Insurance escrow	\$ 28,468	\$ 287
Expenditures	<u>-</u>	<u>28,755</u>
Receipts Over (Under) Expenditures	28,468	(28,468)
Unencumbered Cash, Beginning	<u>-</u>	<u>28,468</u>
Unencumbered Cash, Ending	<u>\$ 28,468</u>	<u>\$ -</u>



## CITY OF MCPHERSON, KANSAS

TRUST FUNDPOLICE BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>
Receipts		
Fundraisers	\$ 1,512	\$ 1,174
Interest received	44	73
Donations	<u>1,515</u>	<u>1,500</u>
Total Cash Receipts	<u>3,071</u>	<u>2,747</u>
Expenditures		
Gifts to injured/sick officers	150	100
Office supplies/miscellaneous	-	290
Memorials	34	180
Community event	815	-
Team building	945	-
Meals and food supplies	<u>756</u>	<u>1,257</u>
Total Expenditures	<u>2,700</u>	<u>1,827</u>
Receipts Over (Under) Expenditures	371	920
Unencumbered Cash, Beginning	<u>10,885</u>	<u>11,256</u>
Unencumbered Cash, Ending	<u>\$ 11,256</u>	<u>\$ 12,176</u>

## CITY OF MCPHERSON, KANSAS

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2019

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

	Capital		Operating	Employee	Totals	
	Improvement	General			Budget	Benefits
Receipts:						
Interest received	\$ 290	\$ 38	\$ 367	\$ -	\$ 695	\$ 715
Fines and fees	-	8,180	-	-	8,180	11,657
Gifts	1,692	2,835	-	-	4,527	5,359
Sales	-	3,255	-	-	3,255	2,278
State of Kansas	-	-	3,760	-	3,760	3,778
South Central Kansas Library System	-	-	42,787	-	42,787	44,390
Reimbursements	-	2,634	79	-	2,713	3,231
Miscellaneous	-	690	-	-	690	413
MCCF	-	-	17,087	-	17,087	18,053
Transfers in -						
General	-	-	5,600	-	5,600	10,000
Operating Budget	65,000	-	-	-	65,000	70,000
Library Fund	-	-	752,670	140,500	893,170	879,862
<b>Total Receipts</b>	<b>66,982</b>	<b>17,632</b>	<b>822,350</b>	<b>140,500</b>	<b>1,047,464</b>	<b>1,049,736</b>
Expenditures:						
Personal services	-	-	485,540	-	485,540	483,565
Contractual services	17,656	-	137,665	157,562	312,883	321,995
Commodities	42,160	499	114,123	-	156,782	118,076
Capital outlay	-	-	-	-	-	410
Reimbursements	-	-	2,652	-	2,652	1,968
Miscellaneous and refunds	880	3,678	3,135	-	7,693	5,160
Grant disbursements/gift expense	-	3,660	-	-	3,660	3,494
Transfers out -						
Capital Improvement	-	-	65,000	-	65,000	70,000
Operating Budget	-	5,600	-	-	5,600	10,000
<b>Total Expenditures</b>	<b>60,696</b>	<b>13,437</b>	<b>808,115</b>	<b>157,562</b>	<b>1,039,810</b>	<b>1,014,668</b>
Receipts over (under) Expenditures	6,286	4,195	14,235	(17,062)	7,654	35,068
Unencumbered Cash, Beginning of Year	321,826	22,345	94,479	128,281	566,931	531,863
Unencumbered Cash, End of Year	\$ 328,112	\$ 26,540	\$ 108,714	\$ 111,219	\$ 574,585	\$ 566,931