

**THE CITY OF MCPHERSON, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2018**

**City of McPherson, Kansas  
City of Second Class  
Incorporated March 4, 1874  
For the Year Ended December 31, 2018**

**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

Mark R. Moffitt, CPA, CGMA  
City Treasurer/Finance Director

TJ Wyssmann  
Fire Chief

Robert McClarty  
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. Modellmog, MPA  
Asst. City Administrator

Milton Collins  
Code Enforcement Officer  
& Sanitation Office

**CITY OF MCPHERSON, KANSAS**  
**For the Year Ended December 31, 2018**

**TABLE OF CONTENTS**

	<b><u>Page Numbers</u></b>
Independent Auditor's Report.....	1 – 2
 <b><u>FINANCIAL SECTION</u></b> 	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis.....	3 – 4
Notes to Financial Statement .....	5 – 16
 <b><u>REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION</u></b> 	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis .....	17
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
 <b><u>General Fund</u></b> 	
2-1	
General Operating Fund.....	18 – 23
 <b><u>Special Purpose Funds</u></b> 	
2-2	
Animal Shelter Fund .....	24
2-3	
Consolidated Street and Highway Fund.....	25
2-4	
Employee Benefits (Non-Public Safety) Contribution Fund .....	26
2-5	
Employee Benefits (Public Safety) Contribution Fund .....	27
2-6	
Forfeited Property Fund – Police Department.....	28
2-7	
Industrial Development Fund .....	29
2-8	
Library Fund .....	30
2-9	
Library Employee Benefits Fund .....	31
2-10	
McPherson Landfill Improvement Corporation.....	32
2-11	
McPherson Land Bank Fund.....	33
2-12	
Municipal Building Fund .....	34
2-13	
Municipal Court Fund .....	35
2-14	
Municipal Court ADSAP Fund .....	36
2-15	
Municipal Golf Course Fund.....	37
2-16	
Operation Warmth Fund.....	38
2-17	
Special Alcohol Program Fund.....	39
2-18	
Special Park and Recreation Fund.....	40
2-19	
Swimming Pool Maintenance and Operation Fund.....	41
2-20	
Sales Tax Revenue Fund.....	42
2-21	
Tourism and Convention Promotion Fund .....	43

**CITY OF MCPHERSON, KANSAS**  
**For the Year Ended December 31, 2018**

**TABLE OF CONTENTS (CONT.)**

**REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONT.)**

**Page  
Numbers**

**Special Purpose Funds (Cont.)**

2-22	Health Self-Insurance Fund.....	44
2-23	Worker's Compensation Self-Insurance Fund .....	45

**Bond and Interest Fund**

2-24	Bond and Interest Fund.....	46
------	-----------------------------	----

**Capital Projects Funds**

2-25	Capital Improvement Fund .....	47 – 48
2-26	Equipment Reserve Fund.....	49

**Business Funds**

2-27	Electric Utility Fund.....	50
2-28	Sewer Recovery Fund .....	51
2-29	Solid Waste Collection Fund .....	52
2-30	Storm Water Utility Fund .....	53
2-31	Wastewater System Maintenance and Operation Fund .....	54
2-32	Wastewater System Surplus Fund .....	55
2-33	Water Utility Fund .....	56

**Trust Funds**

2-34	Salthouse-Broadway Cemetery Trust Fund .....	57
2-35	Cemetery Endowment Fund.....	58
2-36	Fire Insurance Proceeds Fund .....	59
2-37	Police Benefit Fund .....	60

**Related Municipal Entity**

Schedule 3	Schedule of Receipts and Expenditures – Regulatory Basis	
	Library Board .....	61

## 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, 2018 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.

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.

#### **Hutchinson Office**

200 N. Main • Hutchinson, KS 67504-2889  
P: 888.414.0123 • F: 620.662.3350

#### **McPherson Office**

123 S. Main • McPherson, KS 67460  
P: 888.241.1826 • F: 620.241.6926

#### **Wichita Office**

220 W. Douglas, Ste. 300 • Wichita, KS 67202  
P: 316.265.5600 • F: 316.265.8021

### ***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, 2018, 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, 2018, 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 2018 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 2018 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 2018 basic financial statement. The 2018 information has been 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 information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

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, 2017 (not presented herein), and have issued our report thereon dated July 6, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

---

Swindoll, Janzen, Hawk & Loyd, LLC  
McPherson, Kansas  
May 29, 2019

## CITY OF MCPHERSON, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis****For the Year Ended December 31, 2018**

	<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>
<b>GENERAL FUND</b>						
General Operating Fund	\$ 4,521,974	\$ 10,097,076	\$ 9,833,589	\$ 4,785,461	\$ 753,883	\$ 5,539,344
<b>SPECIAL PURPOSE FUNDS</b>						
Consolidated Street and Highway Fund	2,910,533	2,527,208	2,591,682	2,846,059	39,337	2,885,396
Employee Benefits (Non-Public Safety) Contribution Fund	511,276	3,451,301	3,609,943	352,634	8,972	361,606
Employee Benefits (Public Safety) Contribution Fund	156,437	1,389,944	1,483,607	62,774	11,529	74,303
Forfeited Property Fund - Police Department	11,305	14,320	8,689	16,936	-	16,936
Industrial Development Fund	409,298	69,464	51,000	427,762	-	427,762
Library Fund	-	739,113	739,113	-	-	-
Library Employee Benefits Fund	-	140,749	140,749	-	-	-
McPherson Landfill Improvement Corporation	2,253	1	40	2,214	-	2,214
McPherson Land Bank Fund	301,920	60,200	-	362,120	-	362,120
Municipal Building Fund	234,613	119,995	90,541	264,067	6,095	270,162
Municipal Court Fund	31,022	280,316	285,303	26,035	-	26,035
Municipal Court ADSAP Fund	23,932	180	-	24,112	-	24,112
Municipal Golf Course Fund	4,962	528,591	523,834	9,719	9,732	19,451
Operation Warmth Fund	1,691	5,995	6,047	1,639	-	1,639
Special Alcohol Program Fund	140,205	36,995	35,200	142,000	4,821	146,821
Special Park and Recreation Fund	51,533	36,995	22,808	65,720	1,500	67,220
Swimming Pool Maintenance and Operation Fund	274,353	318,781	307,914	285,220	514	285,734
Sales Tax Revenue Fund	1,829,753	1,628,023	2,100,782	1,356,994	-	1,356,994
Tourism and Convention Promotion Fund	225,183	407,460	372,597	260,046	9,055	269,101
Health Self-Insurance Fund	708,234	2,989,849	2,138,295	1,559,788	-	1,559,788
Worker's Compensation Self-Insurance Fund	495,199	182,189	177,811	499,577	-	499,577
Total Special Purpose Funds	8,323,702	14,927,669	14,685,955	8,565,416	91,555	8,656,971
<b>BOND AND INTEREST FUND</b>						
Bond and Interest Fund	572,828	2,483,807	2,827,501	229,134	-	229,134
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Improvement Fund	2,659,874	9,453,130	4,525,898	7,587,106	535,900	8,123,006
Equipment Reserve Fund	1,922,786	736,744	571,951	2,087,579	34,915	2,122,494
Total Capital Projects Funds	4,582,660	10,189,874	5,097,849	9,674,685	570,815	10,245,500

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

## CITY OF MCPHERSON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHRegulatory Basis

For the Year Ended December 31, 2018

	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	\$ 37,404,179	\$ 67,140,509	\$ 62,063,942	\$ 42,480,746	\$ 4,935,041	\$ 47,415,787
Sewer Recovery Fund	474,447	26,484	-	500,931	-	500,931
Solid Waste Collection Fund	1,634,515	1,082,747	959,516	1,757,746	75,736	1,833,482
Storm Water Utility Fund	1,148,141	4,445,162	1,065,873	4,527,430	10,920	4,538,350
Wastewater System Maintenance and Operation Fund	3,969,741	2,054,787	1,815,762	4,208,766	56,164	4,264,930
Wastewater System Surplus Fund	863,610	682,043	728,853	816,800	-	816,800
Water Utility Fund	7,191,169	4,726,929	4,655,663	7,262,435	416,829	7,679,264
Total Business Funds	52,685,802	80,158,661	71,289,609	61,554,854	5,494,690	67,049,544
<b>TRUST FUNDS</b>						
Salthouse - Broadway Cemetery Trust Fund	40,386	263	2,808	37,841	-	37,841
Cemetery Endowment Fund	97,081	11,437	-	108,518	-	108,518
Fire Insurance Proceeds Fund	-	28,468	-	28,468	-	28,468
Police Benefit Fund	10,885	3,071	2,700	11,256	-	11,256
Total Trust Funds	148,352	43,239	5,508	186,083	-	186,083
Total	70,835,318	117,900,326	103,740,011	84,995,633	6,910,943	91,906,576
<b>RELATED MUNICIPAL ENTITY</b>						
Library Board	531,863	1,049,736	1,014,668	566,931	43,105	610,036
Total Reporting Entity	\$ 71,367,181	\$ 118,950,062	\$ 104,754,679	\$ 85,562,564	\$ 6,954,048	\$ 92,516,612
<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						75,715,429
Investments - KS Municipal Investment Pool						16,189,377
Total						91,906,576
Related Municipal Entity						610,036
Total Reporting Entity						\$ 92,516,612

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



**CITY OF MCPHERSON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2018**

**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 8,500 electric and 5,700 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 were no such budget amendments for the year 2018.

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 2018.

### 3. DEPOSITS AND INVESTMENTS

As of December 31, 2018, the City had the following investments:

Investment Type	Fair Value	Investments Maturities (in Years)				Rating
		Less than 1	1-5	6-10	More than 10	
Kansas Municipal Investment Pool	\$ 16,189,377	\$ 16,189,377	\$ -	\$ -	\$ -	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. The rating of the City's investment is noted above.

*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, 2018, 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, 2018.

At December 31, 2018, the City's and Library's carrying amount of deposits was \$76,325,465 and the bank balance was \$75,555,437. 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 \$73,555,437 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, 2018, the City had invested \$16,189,377 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, 2018 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	\$ 270,000	\$ -	\$ 15,000	\$ 255,000	\$ 8,040
Series 136 of 2013	2.00% to 4.00%	8/15/13	9,585,000	8/1/33	5,975,000	-	1,115,000	4,860,000	184,875
Series 137 of 2015	2.00% to 3.00%	7/22/15	3,750,000	7/1/25	2,320,000	-	835,000	1,485,000	61,250
Series 138 of 2017	2.00% to 3.00%	7/26/17	2,660,000	8/1/37	2,660,000	-	540,000	2,120,000	68,336
Series 139 of 2018	3.00% to 4.00%	11/1/18	9,595,000	8/1/30	-	9,595,000	-	9,595,000	-
Total General Obligation Bonds					11,225,000	9,595,000	2,505,000	18,315,000	322,501
<b>Revenue Bonds:</b>									
Series 2012	2.00% to	7/5/12	11,085,000	10/1/27	8,025,000	-	685,000	7,340,000	267,369
<b>Temporary Notes:</b>									
Series 2017-A	1.18%	12/1/17	2,600,000	12/1/18	2,600,000	-	2,600,000	-	23,266
Series 2017-A (Extended)	2.10%	9/4/18	2,600,000	10/1/19	-	2,600,000	105,000	2,495,000	717
Total Temporary Notes					2,600,000	2,600,000	2,705,000	2,495,000	23,983
<b>Kansas Revolving Fund Loans:</b>									
1999 Wastewater Improvement	2.78%	4/19/99	1,127,000	9/1/20	214,946	-	69,562	145,384	5,990
2007 Wastewater Improvement	2.50%	10/6/07	11,346,393	3/1/29	7,144,107	-	536,051	6,608,056	192,803
2015 Wastewater Improvement	2.13%	3/25/15	4,863,464	3/1/36	3,436,821	505,072	234,733	3,707,160	70,571
Total Kansas Revolving Fund Loans					10,795,874	505,072	840,346	10,460,600	269,364
<b>Capital Leases:</b>									
Aerial Platform Truck	4.95%	9/11/09	866,722	1/28/20	295,647	-	93,828	201,819	14,635
Golf Carts	3.95%	4/4/16	97,100	4/4/18	32,351	-	32,351	-	1,278
Total Capital Leases					327,998	-	126,179	201,819	15,913
Total Contractual Indebtedness					\$ 32,973,872	\$ 12,700,072	\$ 6,861,525	\$ 38,812,419	\$ 899,130

### 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 2017 Annual Audit Report was posted to EMMA on July 18, 2018, however, the operating data was not timely filed, being posted September 28, 2018.

### 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
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2037	
Principal:									
General Obligation Bonds:									
Series 135 of 2012	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 95,000	\$ 85,000	\$ -	\$ 255,000
Series 136 of 2013	770,000	795,000	815,000	840,000	865,000	350,000	425,000	-	4,860,000
Series 137 of 2015	370,000	385,000	140,000	140,000	150,000	300,000	-	-	1,485,000
Series 138 of 2017	345,000	355,000	355,000	265,000	205,000	395,000	120,000	80,000	2,120,000
Series 139 of 2018	565,000	675,000	700,000	725,000	760,000	4,265,000	1,905,000	-	9,595,000
Total General Obligation Bonds	2,065,000	2,225,000	2,025,000	1,985,000	1,995,000	5,405,000	2,535,000	80,000	18,315,000
Revenue Bonds:									
Series 2012	705,000	735,000	755,000	780,000	815,000	3,550,000	-	-	7,340,000
Temporary Notes:									
Series 2017-A	2,495,000	-	-	-	-	-	-	-	2,495,000
Kansas Revolving Fund Loans:									
1999 Wastewater Improvement	71,685	73,699	-	-	-	-	-	-	145,384
2007 Wastewater Improvement	550,893	566,147	581,823	597,933	614,489	3,337,287	359,484	-	6,608,056
2015 Wastewater Improvement	170,976	174,637	178,377	182,196	186,098	991,998	1,102,856	720,022	3,707,160
Total Kansas Revolving Fund Loans	793,554	814,483	760,200	780,129	800,587	4,329,285	1,462,340	720,022	10,460,600
Capital Lease:									
Aerial Platform Truck	98,472	103,347	-	-	-	-	-	-	201,819
Total Principal	6,157,026	3,877,830	3,540,200	3,545,129	3,610,587	13,284,285	3,997,340	800,022	38,812,419
Interest:									
General Obligation Bonds:									
Series 135 of 2012	7,740	7,440	6,975	6,510	6,045	22,320	6,820	-	63,850
Series 136 of 2013	154,213	131,113	107,263	82,813	57,613	131,513	55,063	-	719,590
Series 137 of 2015	44,550	33,450	21,900	17,700	13,500	13,650	-	-	144,750
Series 138 of 2017	56,600	49,700	42,600	31,950	24,000	60,450	21,150	6,000	292,450
Series 139 of 2018	261,834	326,513	299,513	271,513	242,513	741,463	90,925	-	2,234,274
Total General Obligation Bonds	524,937	548,216	478,251	410,486	343,671	969,395	173,958	6,000	3,454,913
Revenue Bonds:									
Series 2012	246,819	218,619	203,000	172,800	141,600	279,263	-	-	1,262,101
Temporary Notes:									
Series 2017-A	48,611	-	-	-	-	-	-	-	48,611
Kansas Revolving Fund Loans:									
1999 Wastewater Improvement	3,866	1,678	-	-	-	-	-	-	5,544
2007 Wastewater Improvement	177,960	162,706	147,030	130,920	114,364	306,980	4,944	-	1,044,903
2015 Wastewater Improvement	78,057	74,396	70,656	66,836	62,935	253,166	142,309	27,076	775,431
Total Kansas Revolving Fund Loans	259,883	238,780	217,686	197,756	177,299	560,146	147,253	27,076	1,825,878
Capital Lease:									
Aerial Platform Truck	9,990	5,116	-	-	-	-	-	-	15,106
Total Interest	1,090,240	1,010,731	898,937	781,042	662,569	1,808,804	321,210	33,076	6,606,609
Total Principal and Interest	\$ 7,247,266	\$ 4,888,561	\$ 4,439,137	\$ 4,326,171	\$ 4,273,157	\$ 15,093,089	\$ 4,318,550	\$ 833,098	\$ 45,419,028

## 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 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City and BPU were \$754,264 for KPERS and \$564,161 for KP&F (Library was \$38,907) for the year ended December 31, 2018.

**Net Pension Liability.** At December 31, 2018, the City and BPU's proportionate share of the collective net pension liability reported by KPERS was \$6,858,381 and \$5,312,922 for KP&F (Library was \$345,367). The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018.

### ***(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 provision 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 \$133,994. Management believes claims incurred, but not reported, are insignificant at December 31, 2018. Starting December 31, 2007, the City chose to not self-insure for workers' compensation. Changes in health insurance claims liability for 2018 and 2017 were as follows:

	<u>2018</u>	<u>2017</u>
Beginning Balance	\$ 80,000	\$ 20,000
Additions	1,563,583	1,818,067
Payments	<u>(1,573,583)</u>	<u>(1,758,067)</u>
Ending Balance	<u>\$ 70,000</u>	<u>\$ 80,000</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 2017 to 2018 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 Series 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>
2019	\$ 59,400	\$ 35,000	\$ 24,400
2020	58,350	35,000	23,350
2021	57,300	35,000	22,300
2022	56,250	35,000	21,250
2023-2027	291,600	205,000	86,600
2028-2032	288,275	245,000	43,275
2033	<u>57,338</u>	<u>55,000</u>	<u>2,338</u>
	<u>\$ 868,513</u>	<u>\$ 645,000</u>	<u>\$ 223,513</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, 2018, 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, 2018.

## 12. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Operating transfers (City):			
General Operating	Municipal Golf Course	Ord. 2999	\$ 25,000
General Operating	Capital Improvement	K.S.A. 12-1,118	200,000
General Operating	Consolidated Street and Highway	K.S.A. 12-1,119	375,000
General Operating	Swimming Pool Maintenance and Operation	Ord. 2708	160,000
General Operating	Equipment Reserve	K.S.A. 12-1,117	508,790
General Operating	Municipal Building	Ord. 2887	90,000
General Operating	Bond and Interest	Ord. 3042	87,500
Consolidated Street and Highway	Equipment Reserve	K.S.A. 12-1,117	133,136
Consolidated Street and Highway	Bond and Interest	Ord. 3179	254,400
Municipal Court	Municipal Court ADSAP	K.S.A. 8-1008	180
Sales Tax Revenue	Capital Improvement	K.S.A. 12-1,118	1,273,119
Sales Tax Revenue	Bond and Interest	Ord. 3069	827,663
Electric Utility	General Operating	K.S.A. 12-825d	1,798,072
Solid Waste Collection	General Operating	K.S.A. 12-2104	50,000
Water Utility	General Operating	K.S.A. 12-825d	54,871
Wastewater System Maintenance and Operation	Capital Improvement	K.S.A. 12-630a	74,762
Wastewater System Maintenance and Operation	General Operating	K.S.A. 12-630a	70,000
Wastewater System Maintenance and Operation	Bond and Interest	K.S.A. 12-630a	199,661
Storm Water Utility	Capital Improvement	K.S.A. 12-631o	35,464
Total Operating transfers (City)			<u>6,217,618</u>
Operating transfers (Library):			
Library	Library Board	K.S.A. 12-1220	739,113
Library Employee Benefits	Library Board	K.S.A. 12-16,102	<u>140,749</u>
Total Operating transfers (Library)			<u>879,862</u>
Total Operating transfers (municipal financial reporting entity)			<u>\$ 7,097,480</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 of McPherson 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.

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 2015 and had a cost of \$2,196,446. Construction of the project began in 2018 when the first federal funds were received. The project is expected to be completed in 2019. The City and County will be expected to share 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	\$ 746,257
Ave A Transportation Alternative - Phase II	609,038	324,438
Mowhawk Interchange	700,000	700,000
Barnstormers SSD #201	560,842	333,668
Barnstormers Paving Improvement	1,901,864	1,722,184
Community Building Renovation	4,792,257	1,787,203
Tennis Court Improvement	667,238	667,197
Premier SSD #202	396,066	141,721
Premier Paving Improvement	670,504	485,019
Hulse Area Drainage Improvement	332,146	306,227
Elm Street Storm Water	603,530	585,366
Total	<u>\$ 12,079,442</u>	<u>\$ 7,799,280</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 is expected to cost approximately \$4,800,000 and was 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 qualified for historical tax credits. After the completion of the project (estimated to be in early Fall of 2019) it is expected that the historical tax credits will be sold and an anticipated \$1,010,000 will be netted from the sale. The remainder of the cost is anticipated to be 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.

In April of 2018, the City Commission approved a Safe Routes to School Agreement with the Kansas Department of Revenue to improve the area around and leading to Roosevelt Elementary school. The City is responsible for 20% of the total cost as well as 100% of the costs over \$465,316. The project is to be managed by Kansas Department of Transportation (KDOT) and is anticipated to be completed in 2019. The City issued a \$511,000 check to KDOT in April of 2019 for the City's share of the cost.

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. The CDBG is a federal program designed to benefit low to moderate income families by providing needed street improvements. This CDBG project is expected to be completed by the Fall of 2019.

Later in the Summer or Fall of 2019 the City intends to bond some housing developments in the southeast quadrant of the City. This anticipated General Obligation Bond Series #140 is estimated to be \$2,800,000 and will be paying off the extended Temporary Note 2017-A.

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, 2018**

## CITY OF MCPHERSON, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2018**

	<u>Certified Budget</u>	<u>Adjustment for for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Operating Fund	\$ 13,208,189	\$ -	\$ 13,208,189	\$ 9,833,589	\$ (3,374,600)
SPECIAL PURPOSE FUNDS:					
Consolidated Street and Highway Fund	4,387,524	-	4,387,524	2,591,682	(1,795,842)
Employee Benefits (Non-Public Safety) Contribution Fund	966,948	-	966,948	883,260	(83,688)
Employee Benefits (Public Safety) Contribution Fund	1,751,909	-	1,751,909	1,483,607	(268,302)
Industrial Development Fund	475,154	-	475,154	51,000	(424,154)
Library Fund	752,542	-	752,542	739,113	(13,429)
Library Employee Benefits Fund	142,900	-	142,900	140,749	(2,151)
McPherson Land Bank Fund	377,820	-	377,820	-	(377,820)
Municipal Building Fund	331,781	-	331,781	90,541	(241,240)
Municipal Golf Course Fund	534,440	-	534,440	523,834	(10,606)
Special Alcohol Program Fund	155,268	-	155,268	35,200	(120,068)
Special Park and Recreation Fund	104,511	-	104,511	22,808	(81,703)
Swimming Pool Maintenance and Operation Fund	558,548	-	558,548	307,914	(250,634)
Sales Tax Revenue Fund	3,591,061	-	3,591,061	2,100,782	(1,490,279)
Tourism and Convention Promotion Fund	519,560	-	519,560	372,597	(146,963)
BOND AND INTEREST FUND:					
Bond and Interest Fund	3,208,576	-	3,208,576	2,827,501	(381,075)
CAPITAL PROJECTS FUND:					
Capital Improvement Fund	14,064,879	-	14,064,879	4,525,898	(9,538,981)
BUSINESS FUNDS:					
Sewer Recovery Fund	497,668	-	497,668	-	(497,668)
Solid Waste Collection Fund	2,647,083	-	2,647,083	959,516	(1,687,567)
Storm Water Utility Fund	6,097,840	-	6,097,840	1,065,873	(5,031,967)
Wastewater System Maintenance and Operation Fund	5,624,739	-	5,624,739	1,815,762	(3,808,977)
Wastewater System Surplus Fund	1,534,067	-	1,534,067	728,853	(805,214)

## CITY OF MCPHERSON, KANSAS

### GENERAL OPERATING FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes -				
Ad valorem property tax	\$ 2,753,837	\$ 2,844,455	\$ 2,930,056	\$ (85,601)
Delinquent tax	32,744	47,143	-	47,143
Motor vehicle tax	269,098	312,025	302,523	9,502
Recreational vehicle tax	4,300	4,691	4,712	(21)
MVL excise tax	1,983	2,213	1,816	397
16/20M vehicle tax	2,791	2,956	1,508	1,448
Commercial vehicle tax	11,753	15,486	14,398	1,088
In lieu of tax	53,752	54,862	55,200	(338)
Local sales tax	1,973,989	2,003,418	1,963,500	39,918
Total Taxes	5,104,247	5,287,249	5,273,713	13,536
Intergovernmental Revenues -				
State of Kansas - liquor tax revenue	30,436	36,995	27,830	9,165
McPherson County - rescue vehicle runs	5,000	5,000	5,000	-
McPherson County - ambulance appropriation	399,736	399,736	399,736	-
McPherson County - RHID receipts	129,845	141,943	-	141,943
Total Intergovernmental Revenues	565,017	583,674	432,566	151,108
Licenses and Permits -				
Utility franchise fees	386,675	404,880	370,000	34,880
Beer licenses	1,455	1,200	1,000	200
Liquor licenses	4,400	6,900	4,500	2,400
Occupation licenses	10,175	16,425	14,000	2,425
Building, zoning bonds and demolition permits	132,954	202,428	145,000	57,428
Fireworks stand licenses	4,000	3,500	3,500	-
Inspections	2,810	5,225	4,750	475
Total Licenses and Permits	542,469	640,558	542,750	97,808
Charges for Services -				
Fire contracts - townships	336,076	346,306	341,532	4,774
Taxi coupons	7,380	5,935	8,300	(2,365)
Cemetery services	37,210	40,570	32,000	8,570
Total Charges for Services	380,666	392,811	381,832	10,979

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts (cont.)				
Fines, Forfeitures and Penalties -				
Municipal court fines	\$ 261,818	\$ 223,108	\$ 250,000	\$ (26,892)
Vehicle inspections	36,840	31,680	37,000	(5,320)
Total Fines, Forfeitures and Penalties	<u>298,658</u>	<u>254,788</u>	<u>287,000</u>	<u>(32,212)</u>
Use of Money and Property -				
Interest received	129,289	246,219	94,250	151,969
Cemetery endowment interest	147	347	175	172
Rent-building, land and equipment	32,286	33,721	34,500	(779)
Total Use of Money and Property	<u>161,722</u>	<u>280,287</u>	<u>128,925</u>	<u>151,362</u>
Miscellaneous -				
Para transit receipts	7,021	6,241	7,000	(759)
Reimbursed expenditures	137,556	228,623	220,580	8,043
Dog tag, impound, adoption fee	4,427	4,403	5,500	(1,097)
Animal cremations	16,960	20,735	16,700	4,035
Grant reimbursements	98,992	83,684	105,000	(21,316)
Cemetery lot sales	22,808	34,313	26,500	7,813
Gifts and bequests	3,689	7,248	2,758	4,490
Insurance recoveries	-	179,696	-	179,696
Sale of effluent water	134,643	117,373	120,000	(2,627)
Miscellaneous	7,286	2,450	4,000	(1,550)
Total Miscellaneous	<u>433,382</u>	<u>684,766</u>	<u>508,038</u>	<u>176,728</u>
Transfer from Electric Utility Fund	1,759,776	1,798,072	1,675,000	123,072
Transfer from Solid Waste Collection Fund	50,000	50,000	50,000	-
Transfer from Wastewater System Maintenance and Operation Fund	70,000	70,000	70,000	-
Transfer from Water Utility Fund	53,258	54,871	50,000	4,871
Transfer from Animal Shelter Fund	67,483	-	-	-
Total Transfers	<u>2,000,517</u>	<u>1,972,943</u>	<u>1,845,000</u>	<u>127,943</u>
Total Receipts	<u>9,486,678</u>	<u>10,097,076</u>	<u>\$ 9,399,824</u>	<u>\$ 697,252</u>



## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Administrative -				
Personal services	\$ 508,395	\$ 537,914	\$ 519,674	\$ 18,240
Contractual services	210,888	219,616	213,375	6,241
Commodities	9,055	11,298	15,000	(3,702)
Capital outlay	279	-	-	-
Cereal malt beverage stamp	350	300	500	(200)
Housing programs	160,221	126,745	180,200	(53,455)
RHID reimbursement	129,845	131,374	-	131,374
Refunds	-	60	500	(440)
Travel expense	22,510	24,532	21,400	3,132
Miscellaneous	602	3,193	2,500	693
Contingency for storms	-	-	3,200,000	(3,200,000)
Appropriations:				
McPherson Airport Authority	69,968	155,380	68,990	86,390
McPherson Main Street	25,500	25,500	25,500	-
McPherson County Emer. Management	6,840	-	-	-
McPherson Museum	42,250	42,250	42,250	-
McPherson Senior Center	5,000	5,000	5,000	-
Transfer to Municipal Building Fund	75,000	90,000	90,000	-
Transfer to Bond and Interest Fund	87,500	87,500	87,500	-
Transfer to Capital Improvement Fund	100,000	200,000	200,000	-
Transfer to Municipal Golf Course Fund	30,000	25,000	25,000	-
Transfer to Swimming Pool Maint. and Oper. Fund	160,000	160,000	160,000	-
Total Administrative	1,644,203	1,845,662	4,857,389	(3,011,727)
Police Department -				
Personal services	1,990,743	2,046,040	2,192,768	(146,728)
Contractual services	383,148	406,921	448,134	(41,213)
Commodities	115,269	114,285	90,750	23,535
Capital outlay	88,127	143,779	152,700	(8,921)
Miscellaneous	24,472	30,404	30,500	(96)
Travel expense	16,088	29,095	18,000	11,095
Uniform allowance	36,885	50,296	36,000	14,296
Transfer to Equipment Reserve Fund	41,981	44,598	44,598	-
Total Police Department	2,696,713	2,865,418	3,013,450	(148,032)

## CITY OF MCPHERSON, KANSAS

### GENERAL OPERATING FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.)				
Engineering -				
Personal services	\$ 233,139	\$ 235,414	\$ 231,893	\$ 3,521
Contractual services	3,304	6,855	9,960	(3,105)
Commodities	16,578	15,164	23,883	(8,719)
Capital outlay	16,383	-	-	-
Travel expense	4,721	1,725	4,000	(2,275)
Miscellaneous	100	44	150	(106)
Transfer to Equipment Reserve Fund	7,688	8,200	8,200	-
Total Engineering	281,913	267,402	278,086	(10,684)
Sanitation -				
Personal services	83,683	100,799	111,784	(10,985)
Contractual services	13,069	17,471	18,037	(566)
Commodities	10,001	4,634	14,279	(9,645)
Code enforcement supplies	21	20	500	(480)
Miscellaneous	416	18	50	(32)
Travel expense	651	1,379	1,900	(521)
Planning Commission	3,991	5,630	10,000	(4,370)
Transfer to Equipment Reserve Fund	1,500	1,500	1,500	-
Total Sanitation	113,332	131,451	158,050	(26,599)
Inspection -				
Personal services	51,427	59,317	67,523	(8,206)
Contractual services	3,149	1,901	3,253	(1,352)
Commodities	8,257	2,800	12,869	(10,069)
Travel expense	402	3,311	2,100	1,211
Miscellaneous	161	-	350	(350)
Transfer to Equipment Reserve Fund	1,720	2,000	2,000	-
Total Inspection	65,116	69,329	88,095	(18,766)

**CITY OF MCPHERSON, KANSAS**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended December 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

		<b>2018</b>		<b>Variance -</b>
	<b>2017</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Expenditures (cont.)				
Community Building -				
Personal services	\$ 5,168	\$ -	\$ 8,133	\$ (8,133)
Contractual services	16,783	11,741	23,079	(11,338)
Commodities	172	258	350	(92)
Miscellaneous	40	-	-	-
Total Community Building	22,163	11,999	31,562	(19,563)
Legal and Judicial -				
Personal services	62,993	57,925	73,154	(15,229)
Contractual services	234,910	227,040	229,775	(2,735)
Commodities	3,252	2,686	2,625	61
Miscellaneous	236	16	100	(84)
Travel expense	799	796	850	(54)
Total Legal and Judicial	302,190	288,463	306,504	(18,041)
Park Department -				
Personal services	409,681	415,521	425,823	(10,302)
Contractual services	141,002	134,800	143,271	(8,471)
Commodities	74,290	89,366	68,973	20,393
Capital outlay	14,341	50,620	-	50,620
Miscellaneous	616	12,777	1,400	11,377
Travel expense	1,287	2,884	1,000	1,884
Transfer to Equipment Reserve Fund	72,173	73,334	73,334	-
Total Park Department	713,390	779,302	713,801	65,501
Ambulance Service -				
Contractual services	846,684	877,917	884,422	(6,505)
Transfer to Equipment Reserve Fund	50,000	30,000	30,000	-
Total Ambulance Service	896,684	907,917	914,422	(6,505)

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Cemetery -				
Personal services	\$ 146,807	\$ 158,087	\$ 164,669	\$ (6,582)
Contractual services	34,052	29,793	30,280	(487)
Commodities	14,516	13,914	18,284	(4,370)
Capital outlay	-	1,516	1,300	216
Miscellaneous	536	111	-	111
Travel expense	1,071	852	-	852
Tree care maintenance	916	254	-	254
Transfer to Equipment Reserve Fund	25,075	25,075	25,075	-
Total Cemetery	222,973	229,602	239,608	(10,006)
Fire Department -				
Personal services	1,080,975	1,135,939	1,252,263	(116,324)
Contractual services	263,190	233,796	282,545	(48,749)
Commodities	45,326	61,158	53,092	8,066
Capital outlay	93,470	85,643	68,500	17,143
Miscellaneous	19,442	18,825	13,250	5,575
Travel expense	11,689	13,333	15,000	(1,667)
Uniform allowance	10,590	9,984	12,230	(2,246)
Transfer to Equipment Reserve Fund	289,918	314,773	314,773	-
Total Fire Department	1,814,600	1,873,451	2,011,653	(138,202)
Animal Control -				
Personal services	111,187	110,270	130,589	(20,319)
Contractual services	50,771	47,979	47,620	359
Commodities	12,130	9,163	14,050	(4,887)
Capital outlay	-	-	12,000	(12,000)
Miscellaneous	3,649	10,105	5,150	4,955
Travel expense	476	1,766	1,850	(84)
Transfer to Equipment Reserve Fund	7,500	9,310	9,310	-
Total Animal Control	185,713	188,593	220,569	(31,976)
Street -				
Transfer to Consolidated Street and Highway Fund	350,000	375,000	375,000	-
Total Expenditures	9,308,990	9,833,589	\$ 13,208,189	\$ (3,374,600)
Receipts Over (Under) Expenditures	177,688	263,487		
Unencumbered Cash, Beginning	4,344,286	4,521,974		
Unencumbered Cash, Ending	\$ 4,521,974	\$ 4,785,461		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDANIMAL SHELTER FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018			Variance - Over (Under)
	2017	Actual	Budget	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures Subject to Budget	-	-	\$ -	\$ -
Expenditures Not Subject to Budget				
Transfer to General Fund to Close Out Fund	67,483	-		
Total Expenditures	67,483	-		
Receipts Over (Under) Expenditures	(67,483)	-		
Unencumbered Cash, Beginning	67,483	-		
Unencumbered Cash, Ending	\$ -	\$ -		

## 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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		<u>Variance -</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
State of Kansas - gas tax	\$ 350,722	\$ 358,704	\$ 351,300	\$ 7,404
State of Kansas - connecting links	47,301	47,334	63,000	(15,666)
Reimbursed expenditures	264,605	133,389	137,700	(4,311)
Local sales tax	1,561,887	1,609,351	1,525,000	84,351
Miscellaneous	-	3,430	-	3,430
Transfer from General Operating Fund	350,000	375,000	375,000	-
Total Receipts	<u>2,574,515</u>	<u>2,527,208</u>	<u>\$ 2,452,000</u>	<u>\$ 75,208</u>
Expenditures				
Personal services	425,665	438,398	\$ 459,462	\$ (21,064)
Contractual services	1,150,741	1,380,053	1,986,347	(606,294)
Commodities	304,725	362,310	272,950	89,360
Capital outlay	7,576	7,919	10,000	(2,081)
Travel expense	565	2,195	3,500	(1,305)
Miscellaneous	1,552	773	1,250	(477)
Sidewalk (ADA) improvements	19,623	12,498	15,000	(2,502)
Infrastructure improvements	-	-	1,251,479	(1,251,479)
Transfer to Capital Improvement Fund	850,596	-	-	-
Transfer to Bond and Interest Fund	259,100	254,400	254,400	-
Transfer to Equipment Reserve Fund	120,000	133,136	133,136	-
Total Expenditures	<u>3,140,143</u>	<u>2,591,682</u>	<u>\$ 4,387,524</u>	<u>\$ (1,795,842)</u>
Receipts Over (Under) Expenditures	(565,628)	(64,474)		
Unencumbered Cash, Beginning	<u>3,476,161</u>	<u>2,910,533</u>		
Unencumbered Cash, Ending	<u>\$ 2,910,533</u>	<u>\$ 2,846,059</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 752,966	\$ 655,059	\$ 674,955	\$ (19,896)
Delinquent tax	11,183	26,636	-	26,636
Motor vehicle tax	100,997	30,495	48,630	(18,135)
Recreational vehicle tax	1,613	11	757	(746)
MVL excise tax	733	1	100	(99)
16/20M vehicle tax	1,028	62	242	(180)
Commercial vehicle tax	4,463	111	2,315	(2,204)
Matching funds	6,731	6,405	5,993	412
Reimbursed expenditures	6,369	5,838	-	5,838
Payroll matching - Board of Public Utilities	2,642,334	2,726,683	-	2,726,683
Total Receipts	3,528,417	3,451,301	\$ 732,992	\$ 2,718,309
Expenditures Subject to Budget				
Insurance administrator	393,020	440,124	\$ 508,834	\$ (68,710)
Social security-payment to Federal	150,027	160,306	171,476	(11,170)
KPERS-payment to State	169,353	190,931	210,479	(19,548)
Worker's compensation-premium	84,409	63,696	68,916	(5,220)
Unemployment compensation-payment to State	9,677	8,359	2,243	6,116
Kansas Policemen's and Firemen's Retirement-payment to State	19,546	-	-	-
Miscellaneous	22,624	19,844	5,000	14,844
Total Expenditures Subject to Budget	848,656	883,260	\$ 966,948	\$ (83,688)
Expenditures Not Subject to Budget:				
Reimbursements	2,642,348	2,726,683		
Total Expenditures	3,491,004	3,609,943		
Receipts Over (Under) Expenditures	37,413	(158,642)		
Creating a Public Safety-Employee Benefit Fund, January 1, 2017, splitting cash, see Schedule 2-5	(531,153)	-		
Unencumbered Cash, Beginning	1,005,016	511,276		
Unencumbered Cash, Ending	\$ 511,276	\$ 352,634		

## 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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 835,905	\$ 1,206,208	\$ 1,242,253	\$ (36,045)
Delinquent tax	12,414	4,092	-	4,092
Motor vehicle tax	112,122	159,293	125,924	33,369
Recreational vehicle tax	1,791	2,814	1,961	853
MVL excise tax	814	1,436	-	1,436
16/20M vehicle tax	1,141	1,941	628	1,313
Commercial vehicle tax	4,955	8,833	5,993	2,840
Reimbursed expenditures	6,075	5,327	64,232	(58,905)
Total Receipts	975,217	1,389,944	\$ 1,440,991	\$ (51,047)
Expenditures Subject to Budget				
Insurance administrator	571,345	582,016	\$ 717,763	\$ (135,747)
Social security-payment to Federal	231,696	241,235	279,131	(37,896)
KPERS-payment to State	33,729	37,663	43,432	(5,769)
Worker's compensation-premium	-	42,298	78,714	(36,416)
Unemployment compensation-payment to State	3,731	3,331	3,649	(318)
Kansas Policemen's and Firemen's Retirement-payment to State	497,022	564,162	629,220	(65,058)
Miscellaneous	12,410	12,902	-	12,902
Total Expenditures Subject to Budget	1,349,933	1,483,607	\$ 1,751,909	\$ (268,302)
Receipts Over (Under) Expenditures	(374,716)	(93,663)		
Creating a Public Safety-Employee Benefit Fund, January 1, 2017, splitting cash, see Schedule 2-4	531,153	-		
Unencumbered Cash, Beginning	-	156,437		
Unencumbered Cash, Ending	\$ 156,437	\$ 62,774		



**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, 2018**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<b><u>2017 Actual</u></b>	<b><u>2018 Actual</u></b>
Receipts		
Forfeited property funds	\$ 4,687	\$ 14,320
Expenditures		
Drug enforcement	<u>1,750</u>	<u>8,689</u>
Receipts Over (Under) Expenditures	2,937	5,631
Unencumbered Cash, Beginning	<u>8,368</u>	<u>11,305</u>
Unencumbered Cash, Ending	<u>\$ 11,305</u>	<u>\$ 16,936</u>

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 29,052	\$ 29,359	\$ 30,211	\$ (852)
Delinquent tax	410	529	-	529
Motor vehicle tax	3,520	3,399	3,187	212
Recreational vehicle tax	56	51	50	1
MVL excise tax	26	25	3	22
16/20M truck tax	37	34	16	18
Commercial vehicle tax	153	164	152	12
Appropriation - McPherson County	35,128	35,903	35,000	903
Total Receipts	68,382	69,464	\$ 68,619	\$ 845
Expenditures				
Contractual services	76,000	51,000	\$ 51,000	\$ -
Travel expense	-	-	8,000	(8,000)
Industrial prospect development	-	-	20,000	(20,000)
Land purchases	-	-	396,154	(396,154)
Total Expenditures	76,000	51,000	\$ 475,154	\$ (424,154)
Receipts Over (Under) Expenditures	(7,618)	18,464		
Unencumbered Cash, Beginning	416,916	409,298		
Unencumbered Cash, Ending	\$ 409,298	\$ 427,762		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 624,336	\$ 649,286	\$ 668,870	\$ (19,584)
Delinquent collections	8,557	11,304	10,000	1,304
Motor vehicle tax	73,283	72,661	68,586	4,075
Recreational vehicle tax	1,171	1,087	1,068	19
MVL excise tax	543	533	412	121
16/20M truck tax	765	729	342	387
Commercial vehicle tax	3,186	3,513	3,264	249
Total Receipts	711,841	739,113	\$ 752,542	\$ (13,429)
Expenditures				
Transfer to - Library Board - Operating Budget	711,841	739,113	\$ 752,542	\$ (13,429)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDLIBRARY EMPLOYEE BENEFITS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 132,399	\$ 121,663	\$ 125,344	\$ (3,681)
Delinquent tax	1,849	2,363	1,103	1,260
Motor vehicle tax	15,944	15,476	14,534	942
Recreational vehicle tax	255	231	226	5
MVL excise tax	118	114	87	27
16/20M vehicle tax	166	157	72	85
Commercial vehicle tax	694	745	692	53
Total Receipts	151,425	140,749	\$ 142,058	\$ (1,309)
Expenditures				
Transfer to - Library Board - Employee Benefits	151,425	140,749	\$ 142,900	\$ (2,151)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMCPHERSON LANDFILL IMPROVEMENT CORPORATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Interest received	\$ 2	\$ 1
Expenditures		
Filing fees	<u>40</u>	<u>40</u>
Receipts Over (Under) Expenditures	(38)	(39)
Unencumbered Cash, Beginning	<u>2,291</u>	<u>2,253</u>
Unencumbered Cash, Ending	<u>\$ 2,253</u>	<u>\$ 2,214</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMCPHERSON LAND BANK FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>2018</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts				
Sale of land	\$ 61,600	\$ 60,200	\$ 56,000	\$ 4,200
Donations	-	-	50,000	(50,000)
Total Receipts	<u>61,600</u>	<u>60,200</u>	<u>\$ 106,000</u>	<u>\$ (45,800)</u>
Expenditures				
Contractual services	-	-	\$ 24,500	\$ (24,500)
Capital outlay	-	-	353,320	(353,320)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 377,820</u>	<u>\$ (377,820)</u>
Receipts Over (Under) Expenditures	61,600	60,200		
Unencumbered Cash, Beginning	<u>240,320</u>	<u>301,920</u>		
Unencumbered Cash, Ending	<u>\$ 301,920</u>	<u>\$ 362,120</u>		

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Interest received	\$ 1,103	\$ 2,571	\$ 100	\$ 2,471
Reimbursed expenditures	21,420	27,424	25,000	2,424
Transfer from General Operating Fund	75,000	90,000	90,000	-
Total Receipts	<u>97,523</u>	<u>119,995</u>	<u>\$ 115,100</u>	<u>\$ 4,895</u>
Expenditures				
Contractual services	56,137	62,083	\$ 70,708	\$ (8,625)
Commodities	36,178	28,458	29,763	(1,305)
Capital outlay	9,876	-	-	-
Maintenance reserve	-	-	231,310	(231,310)
Total Expenditures	<u>102,191</u>	<u>90,541</u>	<u>\$ 331,781</u>	<u>\$ (241,240)</u>
Receipts Over (Under) Expenditures	(4,668)	29,454		
Unencumbered Cash, Beginning	<u>239,281</u>	<u>234,613</u>		
Unencumbered Cash, Ending	<u>\$ 234,613</u>	<u>\$ 264,067</u>		

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Fines	\$ 167,229	\$ 137,389
Court cost	66,976	53,844
Supreme Court fee	1,490	1,186
Police training fee	14,558	11,927
Police training assessment	30,752	24,123
Seat belt safety	1,899	4,801
Bonds	1,428	796
Parking violations	3,255	1,425
Fingerprint fees	7,431	7,057
Diversion fees	2,100	2,200
Reinstatement fees	3,863	4,192
Attorney fees	20,244	15,699
Miscellaneous	7,779	15,677
Total Receipts	<u>329,004</u>	<u>280,316</u>
Expenditures		
Payments to General Operating Fund	266,971	231,368
Payments to State of Kansas	51,873	46,987
Payments to Kansas Bureau of Investigation	800	400
Payments to McPherson County Sheriff	7,468	7,330
Bonds	10	300
Restitution	(2,595)	(1,262)
Transfer to Municipal Court ADSAP Fund	426	180
Total Expenditures	<u>324,953</u>	<u>285,303</u>
Receipts Over (Under) Expenditures	4,051	(4,987)
Unencumbered Cash, Beginning	<u>26,971</u>	<u>31,022</u>
Unencumbered Cash, Ending	<u>\$ 31,022</u>	<u>\$ 26,035</u>



## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Transfer from Municipal Court Fund	\$ 426	\$ 180
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	426	180
Unencumbered Cash, Beginning	<u>23,506</u>	<u>23,932</u>
Unencumbered Cash, Ending	<u>\$ 23,932</u>	<u>\$ 24,112</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		<u>Variance -</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Membership fees	\$ 115,861	\$ 126,020	\$ 132,000	\$ (5,980)
Ten play cards and golf team fees	14,680	12,530	11,300	1,230
Cart storage rental fees	41,645	44,967	47,500	(2,533)
Cart rental	62,520	57,023	55,000	2,023
Trail fees	3,795	4,192	5,250	(1,058)
Driving range revenue	14,630	13,334	12,720	614
Weekend green fees	49,769	43,662	60,750	(17,088)
Weekday green fees	66,440	70,298	63,770	6,528
Concessions	23,819	23,845	22,000	1,845
Beer sales	27,126	31,906	19,200	12,706
Gift cards	4,728	5,295	5,200	95
Pro shop sales	32,992	62,050	71,000	(8,950)
Reimbursed expenditures	143	2,393	-	2,393
Golf lessons	2,468	5,342	-	5,342
Miscellaneous	1,239	734	750	(16)
Transfer from General Operating Fund	30,000	25,000	25,000	-
Total Receipts	<u>491,855</u>	<u>528,591</u>	<u>\$ 531,440</u>	<u>\$ (2,849)</u>
Expenditures				
Personal services	242,088	251,164	\$ 246,568	\$ 4,596
Contractual services	76,077	64,077	80,485	(16,408)
Commodities	117,599	147,208	149,700	(2,492)
Capital outlay	33,628	33,629	33,629	-
Sales tax	12,042	14,988	13,925	1,063
Travel expense	1,197	1,264	750	514
Credit card fees	6,241	6,282	5,775	507
Gift certificates redeemed	5,100	4,074	2,000	2,074
Miscellaneous	4,417	1,148	200	948
Refunds	2,352	-	-	-
Improvements	3,681	-	1,408	(1,408)
Total Expenditures	<u>504,422</u>	<u>523,834</u>	<u>\$ 534,440</u>	<u>\$ (10,606)</u>
Receipts Over (Under) Expenditures	(12,567)	4,757		
Unencumbered Cash, Beginning	<u>17,529</u>	<u>4,962</u>		
Unencumbered Cash, Ending	<u>\$ 4,962</u>	<u>\$ 9,719</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDOPERATION WARMTH FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Donations	\$ 3,949	\$ 5,995
Expenditures		
Contractual services	<u>4,494</u>	<u>6,047</u>
Receipts Over (Under) Expenditures	(545)	(52)
Unencumbered Cash, Beginning	<u>2,236</u>	<u>1,691</u>
Unencumbered Cash, Ending	<u>\$ 1,691</u>	<u>\$ 1,639</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Local alcoholic liquor tax	\$ 30,436	\$ 36,995	\$ 27,830	\$ 9,165
Expenditures				
Personal services	3,053	3,111	\$ 6,000	\$ (2,889)
Contractual services	19,570	26,290	20,000	6,290
Commodities	-	5,799	-	5,799
Capital outlay	-	-	119,268	(119,268)
Travel expense	46	-	-	-
Drug enforcement	-	-	10,000	(10,000)
Total Expenditures	<u>22,669</u>	<u>35,200</u>	<u>\$ 155,268</u>	<u>\$ (120,068)</u>
Receipts Over (Under) Expenditures	7,767	1,795		
Unencumbered Cash, Beginning	<u>132,438</u>	<u>140,205</u>		
Unencumbered Cash, Ending	<u>\$ 140,205</u>	<u>\$ 142,000</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARK AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local alcoholic liquor tax	\$ 30,436	\$ 36,995	\$ 27,830	\$ 9,165
Expenditures				
Contractual services	32,004	22,808	\$ 30,000	\$ (7,192)
Capital outlay	16,828	-	74,511	(74,511)
Total Expenditures	48,832	22,808	\$ 104,511	\$ (81,703)
Receipts Over (Under) Expenditures	(18,396)	14,187		
Unencumbered Cash, Beginning	69,929	51,533		
Unencumbered Cash, Ending	\$ 51,533	\$ 65,720		

## 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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		<u>Variance -</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Swimming pool	\$ 125,211	\$ 128,421	\$ 97,402	\$ 31,019
Concessions	27,874	28,599	29,389	(790)
Reimbursed expenditures	-	1,061	-	1,061
Miscellaneous	924	700	-	700
Transfer from General Operating Fund	160,000	160,000	160,000	-
Total Receipts	<u>314,009</u>	<u>318,781</u>	<u>\$ 286,791</u>	<u>\$ 31,990</u>
Expenditures				
Contractual services	321,356	222,854	\$ 236,145	\$ (13,291)
Commodities	52,870	61,580	45,182	16,398
Capital outlay	1,799	17,364	-	17,364
Miscellaneous	2,261	1,860	1,000	860
Refunds	895	434	200	234
Sales tax	2,308	2,374	2,500	(126)
Travel expense	420	1,448	1,000	448
Pool maintenance	17,882	-	272,521	(272,521)
Total Expenditures	<u>399,791</u>	<u>307,914</u>	<u>\$ 558,548</u>	<u>\$ (250,634)</u>
Receipts Over (Under) Expenditures	(85,782)	10,867		
Unencumbered Cash, Beginning	<u>360,135</u>	<u>274,353</u>		
Unencumbered Cash, Ending	<u>\$ 274,353</u>	<u>\$ 285,220</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		<u>Variance -</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Local sales tax	\$ 1,561,887	\$ 1,609,352	\$ 1,700,000	\$ (90,648)
CID - Plaza East Place	-	-	200,000	(200,000)
Interest income	11,361	18,671	7,500	11,171
Total Receipts	<u>1,573,248</u>	<u>1,628,023</u>	<u>\$ 1,907,500</u>	<u>\$ (279,477)</u>
Expenditures				
Transfer to:				
Capital Improv Fund-Wall Park tennis court	356,315	137,656	\$ -	\$ 137,656
Capital Improv Fund-Community bldg renov	270,742	1,135,463	2,563,398	(1,427,935)
Bond and Interest Fund	824,537	827,663	1,027,663	(200,000)
Total Expenditures	<u>1,451,594</u>	<u>2,100,782</u>	<u>\$ 3,591,061</u>	<u>\$ (1,490,279)</u>
Receipts Over (Under) Expenditures	121,654	(472,759)		
Unencumbered Cash, Beginning	<u>1,708,099</u>	<u>1,829,753</u>		
Unencumbered Cash, Ending	<u>\$ 1,829,753</u>	<u>\$ 1,356,994</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas - guest tax	\$ 308,290	\$ 393,261	\$ 287,500	\$ 105,761
Booth and registration fees	-	-	750	(750)
Reimbursed expenditures	8,387	8,540	3,950	4,590
Trolley revenue	5,197	5,459	4,500	959
Grants	-	-	70,000	(70,000)
Gifts	22	-	2,000	(2,000)
Miscellaneous	251	200	500	(300)
Total Receipts	<u>322,147</u>	<u>407,460</u>	<u>\$ 369,200</u>	<u>\$ 38,260</u>
Expenditures				
Personal services	132,235	141,604	\$ 136,708	\$ 4,896
Contractual services	99,707	96,192	103,847	(7,655)
Commodities	46,129	37,448	44,200	(6,752)
Refunds	-	-	100	(100)
Appropriation - guest tax	51,382	65,544	46,000	19,544
Travel expense	8,025	6,604	6,000	604
Capital outlay - trolley replacement	-	-	87,505	(87,505)
Marketing grant	23,275	25,000	25,000	-
Grant expenditures	-	-	70,000	(70,000)
Miscellaneous	196	205	200	5
Total Expenditures	<u>360,949</u>	<u>372,597</u>	<u>\$ 519,560</u>	<u>\$ (146,963)</u>
Receipts Over (Under) Expenditures	(38,802)	34,863		
Unencumbered Cash, Beginning	<u>263,985</u>	<u>225,183</u>		
Unencumbered Cash, Ending	<u>\$ 225,183</u>	<u>\$ 260,046</u>		



## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDHEALTH SELF-INSURANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>Receipts</b>		
Interest received	\$ 3,372	\$ 8,542
Prescription drug rebates	-	24,467
Miscellaneous	-	1,020
Reimbursement from various funds	2,799,630	2,936,338
Reimbursement	<u>23,826</u>	<u>19,482</u>
<b>Total Receipts</b>	<u>2,826,828</u>	<u>2,989,849</u>
<b>Expenditures</b>		
Cost of insurance	434,782	427,033
Claims paid	1,758,067	1,573,583
Administrative fees	93,786	131,994
Employee assistance	-	2,082
Reimbursements	<u>5,009</u>	<u>3,603</u>
<b>Total Expenditures</b>	<u>2,291,644</u>	<u>2,138,295</u>
<b>Receipts Over (Under) Expenditures</b>	535,184	851,554
<b>Unencumbered Cash, Beginning</b>	<u>173,050</u>	<u>708,234</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 708,234</u>	<u>\$ 1,559,788</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDWORKER'S COMPENSATION SELF-INSURANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Interest received	\$ 4,325	\$ 4,407
Reimbursement from various funds	<u>140,669</u>	<u>177,782</u>
Total Receipts	<u>144,994</u>	<u>182,189</u>
Expenditures		
Cost of insurance	153,025	177,486
Miscellaneous	<u>469</u>	<u>325</u>
Total Expenditures	<u>153,494</u>	<u>177,811</u>
Receipts Over (Under) Expenditures	(8,500)	4,378
Unencumbered Cash, Beginning	<u>503,699</u>	<u>495,199</u>
Unencumbered Cash, Ending	<u>\$ 495,199</u>	<u>\$ 499,577</u>

## CITY OF MCPHERSON, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 750,403	\$ 687,815	\$ 708,475	\$ (20,660)
Delinquent tax	11,120	13,814	-	13,814
Motor vehicle tax	98,118	89,216	82,437	6,779
Recreational vehicle tax	1,567	1,329	1,284	45
MVL excise tax	712	672	495	177
16/20M vehicle tax	998	933	411	522
Commercial vehicle tax	4,335	4,224	3,924	300
Special assessments	310,534	256,217	350,000	(93,783)
Bond proceeds	2,406,497	-	-	-
Recreation commission reimbursement	56,113	60,363	60,363	-
Transfer from Wastewater System Maintenance and Operation Fund	199,331	199,661	199,661	-
Transfer from Consolidated Street and Highway Fund	259,100	254,400	254,400	-
Transfer from Sales Tax Revenue Fund	824,537	827,663	827,663	-
Transfer from General Operating Fund (CHS/NCRA Refinery)	87,500	87,500	87,500	-
Total Receipts	5,010,865	2,483,807	\$ 2,576,613	\$ (92,806)
Expenditures Subject to Budget				
Bond principal	2,415,000	2,505,000	\$ 2,895,000	\$ (390,000)
Interest coupons	406,890	322,501	313,276	9,225
Commission and postage	-	-	300	(300)
Total Expenditures Subject to Budget	2,821,890	2,827,501	\$ 3,208,576	\$ (381,075)
Expenditures Not Subject to Budget:				
Bond proceeds	2,414,887	-		
Total Expenditures	5,236,777	2,827,501		
Receipts Over (Under) Expenditures	(225,912)	(343,694)		
Unencumbered Cash, Beginning	798,740	572,828		
Unencumbered Cash, Ending	\$ 572,828	\$ 229,134		

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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		<u>Variance -</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
<b>Receipts</b>				
Ad valorem property tax	\$ 48,458	\$ 48,690	\$ 50,100	\$ (1,410)
Delinquent tax	684	882	-	882
Motor vehicle tax	5,875	5,670	5,317	353
Recreational vehicle tax	94	85	83	2
MVL excise tax	44	42	-	42
16/20M truck tax	61	57	27	30
Commercial vehicle tax	255	273	253	20
Bond proceeds	329,091	6,314,500	630,589	5,683,911
Temporary note and KDHE loan proceeds	3,783,877	505,072	9,400,000	(8,894,928)
Interest received	7,536	77,013	-	77,013
Developer's share	648,470	845,926	926,171	(80,245)
Miscellaneous	-	3,952	-	3,952
Reimbursed expenditures	37,731	14,700	-	14,700
Community Development Block Grant	246,273	52,923	-	52,923
Transfer from General Operating Fund	100,000	200,000	200,000	-
Transfer from Sales Tax Revenue Fund	627,057	1,273,119	2,563,398	(1,290,279)
Transfer from Storm Water Utility Fund	-	35,464	-	35,464
Transfer from Wastewater System Maint. and Op. Fund	-	74,762	-	74,762
Transfer from Consolidated Street and Highway Fund	850,596	-	-	-
<b>Total Receipts</b>	<u>6,686,102</u>	<u>9,453,130</u>	<u>\$ 13,775,938</u>	<u>\$ (4,322,808)</u>
<b>Expenditures</b>				
<b>Capital Projects -</b>				
Barnstormers West Field SSD #201	157,542	177,712	\$ -	\$ 177,712
Barnstormers West Field paving and storm sewer impr.	284,308	1,446,716	5,400,000	(3,953,284)
Community building renovation	267,062	1,516,461	4,000,000	(2,483,539)
Front Porch/Welcome sign	1,884	-	-	-
Various	-	491	-	491
Grimes/Anna Street paving	-	33,993	-	33,993
Grimes/Anna Street drainage	-	21,641	-	21,641
Hartup/Elizabeth Street paving	-	37,801	-	37,801
Hartup/Elizabeth Street drainage	-	3,274	-	3,274
Calvary Street	298,073	-	-	-
Centennial Drive widening	172,360	-	-	-
Grimes-Loomis SSD #12A	31,047	-	-	-
Lift station #4	604,342	3,205	-	3,205
Ave. A TA - sidewalk (phase I)	175,360	494	-	494
Ave. A TA - sidewalk (phase II)	269,547	1,427	1,483,113	(1,481,686)
Centennial SSD #092B	1,666,481	-	-	-

## CITY OF MCPHERSON, KANSAS

CAPITAL PROJECTS FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Expenditures (Cont.)				
Capital Projects (Cont.) -				
Fisher sewer extention SSD #002C	\$ 55,965	\$ -	\$ -	\$ -
Mohawk interchange	200,000	200,000	200,000	-
Hartup/Grand community SSD #011A	15,664	113,104	-	113,104
CDBG grant of 2016	311,976	49,792	-	49,792
CDBG grant of 2018	35	13,750	-	13,750
CDBG grant of 2019	-	38	-	38
CID Plaza East Place	58,523	115	630,589	(630,474)
Tennis court improvements	364,315	301,830	-	301,830
Premier subdivision SSD #202	15,697	126,945	-	126,945
Premier paving and storm sewer improvements	103,349	385,881	2,351,177	(1,965,296)
Hulse Street paving	-	76,927	-	76,927
Hulse Street drainage	-	14,301	-	14,301
Total Expenditures	<u>5,053,530</u>	<u>4,525,898</u>	<u>\$ 14,064,879</u>	<u>\$ (9,538,981)</u>
Receipts Over (Under) Expenditures	1,632,572	4,927,232		
Unencumbered Cash, Beginning	<u>1,027,302</u>	<u>2,659,874</u>		
Unencumbered Cash, Ending	<u>\$ 2,659,874</u>	<u>\$ 7,587,106</u>		

## CITY OF MCPHERSON, KANSAS

CAPITAL PROJECTS FUNDEQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Interest received	\$ 9,707	\$ 24,653
Insurance recoveries	-	4,740
Reimbursed expenditures	27,000	65,425
Transfer from General Operating Fund	497,555	508,790
Transfer from Consolidated Street and Highway Fund	120,000	133,136
Total Receipts	<u>654,262</u>	<u>736,744</u>
Expenditures		
Capital outlay	174,226	463,489
Aerial platform truck lease	108,462	108,462
Total Expenditures	<u>282,688</u>	<u>571,951</u>
Receipts Over (Under) Expenditures	371,574	164,793
Unencumbered Cash, Beginning	<u>1,551,212</u>	<u>1,922,786</u>
Unencumbered Cash, Ending	<u>\$ 1,922,786</u>	<u>\$ 2,087,579</u>

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
User fees	\$ 55,830,012	\$ 59,302,769
Sales to interconnection	3,653,183	5,338,274
Interest received	255,785	478,993
Street lighting	249,316	446,061
Merchandising, jobbing and contract work	304,542	253,330
Refuse collection and sewer service fees	85,056	85,006
Penalties and late charge interest	97,991	86,363
Sales tax	778,981	903,015
Meter deposits	165,352	197,055
Proceeds from sale of equipment	354,530	46,138
Farm income	2,106	3,505
Total Receipts	<u>61,776,854</u>	<u>67,140,509</u>
Expenditures		
Purchased power	42,806,144	45,264,278
Fuel	699,695	2,416,132
Distribution and transmission	3,298,686	3,295,065
Production	2,407,357	2,035,144
Capital Outlay	2,415,198	3,468,631
Debt service	2,656,883	-
Administrative and general	2,315,267	2,585,194
Merchandising	170,802	155,470
Farm expenses	4,511	3,981
Meter deposits	133,712	147,391
Sales tax	799,709	894,584
Transfer to - General Operation Fund - In lieu of taxes	<u>1,759,776</u>	<u>1,798,072</u>
Total Expenditures	<u>59,467,740</u>	<u>62,063,942</u>
Receipts Over (Under) Expenditures	2,309,114	5,076,567
Unencumbered Cash, Beginning	<u>35,095,065</u>	<u>37,404,179</u>
Unencumbered Cash, Ending	<u>\$ 37,404,179</u>	<u>\$ 42,480,746</u>

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDSEWER RECOVERY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Sewer recovery fee	\$ 47,909	\$ 26,484	\$ 30,000	\$ (3,516)
Expenditures				
Permit refunds	550	-	\$ -	\$ -
Capital outlay	10,580	-	497,668	(497,668)
Total Expenditures	11,130	-	\$ 497,668	\$ (497,668)
Receipts Over (Under) Expenditures	36,779	26,484		
Unencumbered Cash, Beginning	437,668	474,447		
Unencumbered Cash, Ending	\$ 474,447	\$ 500,931		



## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 976,238	\$ 1,003,302	\$ 998,000	\$ 5,302
Landfill closure fees	87,908	79,445	83,700	(4,255)
Total Receipts	<u>1,064,146</u>	<u>1,082,747</u>	<u>\$ 1,081,700</u>	<u>\$ 1,047</u>
Expenditures				
Contractual services	892,725	909,514	\$ 970,300	\$ (60,786)
Landfill mitigation	-	-	1,625,183	(1,625,183)
Miscellaneous	3	2	1,600	(1,598)
Transfer to General Operation Fund	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>942,728</u>	<u>959,516</u>	<u>\$ 2,647,083</u>	<u>\$ (1,687,567)</u>
Receipts Over (Under) Expenditures	121,418	123,231		
Unencumbered Cash, Beginning	<u>1,513,097</u>	<u>1,634,515</u>		
Unencumbered Cash, Ending	<u>\$ 1,634,515</u>	<u>\$ 1,757,746</u>		

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Storm water utility fees	\$ 848,354	\$ 845,675	\$ 840,000	\$ 5,675
Interest received	-	10,660	-	10,660
Reimbursed expenditures	-	21,376	-	21,376
Note/bond sale proceeds	754,600	3,567,451	5,000,000	(1,432,549)
Total Receipts	1,602,954	4,445,162	\$ 5,840,000	\$ (1,394,838)
Expenditures				
Contractual services	540,765	932,125	\$ 4,941,405	\$ (4,009,280)
Commodities	1,248	71,539	-	71,539
Capital outlay	52,868	19,993	1,156,435	(1,136,442)
Interest	-	6,752	-	6,752
Travel expense	266	-	-	-
Transfer to Capital Improvement Fund	-	35,464	-	35,464
Total Expenditures	595,147	1,065,873	\$ 6,097,840	\$ (5,031,967)
Receipts Over (Under) Expenditures	1,007,807	3,379,289		
Unencumbered Cash, Beginning	140,334	1,148,141		
Unencumbered Cash, Ending	\$ 1,148,141	\$ 4,527,430		

## 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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
User fees	\$ 1,815,787	\$ 1,811,130	\$ 1,800,000	\$ 11,130
Sale of grain, equipment and supplies	56,632	40,116	50,000	(9,884)
Insurance recoveries	-	164,920	-	164,920
Rent	844	869	2,000	(1,131)
ROW permit fees	-	4,015	-	4,015
Sale of effluent water	-	-	2,400	(2,400)
Reimbursed expenditures	27,131	32,971	10,000	22,971
Miscellaneous	856	766	1,000	(234)
Total Receipts	<u>1,901,250</u>	<u>2,054,787</u>	<u>\$ 1,865,400</u>	<u>\$ 189,387</u>
Expenditures				
Personal services	290,145	336,173	\$ 357,182	\$ (21,009)
Contractual services	564,781	651,742	844,086	(192,344)
Commodities	103,980	97,386	121,241	(23,855)
Capital outlay	186,300	-	3,681,018	(3,681,018)
Travel expense	935	2,136	5,000	(2,864)
Miscellaneous	989	3,047	1,000	2,047
Appropriations:				
KDHE, RLF Main Street	361,575	305,304	270,000	35,304
KDHE, UV Project	75,551	75,551	75,551	-
Transfer to Bond and Interest Fund	199,331	199,661	199,661	-
Transfer to Capital Improvement Fund	-	74,762	-	74,762
Transfer to General Operating Fund	70,000	70,000	70,000	-
Total Expenditures	<u>1,853,587</u>	<u>1,815,762</u>	<u>\$ 5,624,739</u>	<u>\$ (3,808,977)</u>
Receipts Over (Under) Expenditures	47,663	239,025		
Unencumbered Cash, Beginning	<u>3,922,078</u>	<u>3,969,741</u>		
Unencumbered Cash, Ending	<u>\$ 3,969,741</u>	<u>\$ 4,208,766</u>		

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Interest received	\$ 4,543	\$ 10,043	\$ 1,500	\$ 8,543
User fee	672,000	672,000	672,000	-
Total Receipts	676,543	682,043	\$ 673,500	\$ 8,543
Expenditures				
Appropriation:				
KDHE, WWT plant improvement	728,853	728,853	\$ 728,853	\$ -
Contingency for future loan payments	-	-	805,214	(805,214)
Total Expenditures	728,853	728,853	\$ 1,534,067	\$ (805,214)
Receipts Over (Under) Expenditures	(52,310)	(46,810)		
Unencumbered Cash, Beginning	915,920	863,610		
Unencumbered Cash, Ending	\$ 863,610	\$ 816,800		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
User fees	\$ 3,579,336	\$ 4,089,779
Interest received	69,146	98,966
Farm income	101,444	293,263
Merchandising, jobbing and contract work	295,148	137,164
Refuse collection and sewer service fees	15,006	15,008
Water protection fees	27,989	33,544
Sales tax	54,310	59,205
Proceeds from sale of equipment	10,851	-
Total Receipts	<u>4,153,230</u>	<u>4,726,929</u>
Expenditures		
Production	566,451	644,482
Distribution and transmission	990,517	1,165,011
Administrative and general	368,600	438,530
Capital outlay	583,595	848,940
Farm expenses	62,450	64,677
Merchandising	10,163	67,280
Debt service	1,275,123	1,278,427
Water protection fee	27,670	34,207
Sales tax	54,185	59,238
Transfer to General Operation Fund - In lieu of taxes	<u>53,258</u>	<u>54,871</u>
Total Expenditures	<u>3,992,012</u>	<u>4,655,663</u>
Receipts Over (Under) Expenditures	161,218	71,266
Unencumbered Cash, Beginning	<u>7,029,951</u>	<u>7,191,169</u>
Unencumbered Cash, Ending	<u>\$ 7,191,169</u>	<u>\$ 7,262,435</u>

## CITY OF MCPHERSON, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Interest received	\$ 237	\$ 263
Expenditures		
Contractual services	<u>2,800</u>	<u>2,808</u>
Receipts Over (Under) Expenditures	(2,563)	(2,545)
Unencumbered Cash, Beginning	<u>42,949</u>	<u>40,386</u>
Unencumbered Cash, Ending	<u>\$ 40,386</u>	<u>\$ 37,841</u>

## CITY OF MCPHERSON, KANSAS

TRUST FUNDCEMETERY ENDOWMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Sale of lots and spaces	\$ 7,603	\$ 11,437
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	7,603	11,437
Unencumbered Cash, Beginning	<u>89,478</u>	<u>97,081</u>
Unencumbered Cash, Ending	<u>\$ 97,081</u>	<u>\$ 108,518</u>

## CITY OF MCPHERSON, KANSAS

TRUST FUNDFIRE INSURANCE PROCEEDS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Insurance escrow	\$ -	\$ 28,468
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	28,468
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 28,468</u>



## CITY OF MCPHERSON, KANSAS

TRUST FUNDPOLICE BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Fundraisers	\$ 3,312	\$ 1,512
Interest received	32	44
Donations	<u>1,930</u>	<u>1,515</u>
Total Cash Receipts	<u>5,274</u>	<u>3,071</u>
Expenditures		
Gifts to injured/sick officers	225	150
Office supplies/miscellaneous	218	-
Memorials	100	34
Community event	1,106	815
Team building	125	945
Meals and food supplies	<u>4,792</u>	<u>756</u>
Total Expenditures	<u>6,566</u>	<u>2,700</u>
Receipts Over (Under) Expenditures	(1,292)	371
Unencumbered Cash, Beginning	<u>12,177</u>	<u>10,885</u>
Unencumbered Cash, Ending	<u>\$ 10,885</u>	<u>\$ 11,256</u>

## CITY OF MCPHERSON, KANSAS

## RELATED MUNICIPAL ENTITY

## LIBRARY BOARD

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

## Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Capital Improvement	General	Operating Budget	Employee Benefits	Totals	
					2018	2017
Receipts:						
Interest received	\$ 296	\$ 25	\$ 394	\$ -	\$ 715	\$ 863
Fines and fees	-	11,657	-	-	11,657	12,867
Gifts	-	5,359	-	-	5,359	15,004
Sales	-	2,278	-	-	2,278	3,203
State of Kansas	-	-	3,778	-	3,778	3,964
South Central Kansas Library System	-	-	44,390	-	44,390	42,531
Reimbursements	-	2,795	436	-	3,231	3,412
Miscellaneous	-	413	-	-	413	419
MCCF	-	-	18,053	-	18,053	10,990
Transfers in -						
General	-	-	10,000	-	10,000	15,000
Operating Budget	70,000	-	-	-	70,000	71,000
Library Fund	-	-	739,113	140,749	879,862	863,266
<b>Total Receipts</b>	<b>70,296</b>	<b>22,527</b>	<b>816,164</b>	<b>140,749</b>	<b>1,049,736</b>	<b>1,042,519</b>
Expenditures:						
Personal services	-	-	483,565	-	483,565	481,251
Contractual services	23,611	-	144,166	154,218	321,995	289,801
Commodities	5,435	86	112,555	-	118,076	179,781
Capital outlay	-	-	410	-	410	1,947
Reimbursements	-	-	1,968	-	1,968	2,785
Miscellaneous and refunds	49	2,211	2,900	-	5,160	8,069
Grant disbursements/gift expense	-	3,494	-	-	3,494	950
Transfers out -						
Capital Improvement	-	-	70,000	-	70,000	71,000
Operating Budget	-	10,000	-	-	10,000	15,000
<b>Total Expenditures</b>	<b>29,095</b>	<b>15,791</b>	<b>815,564</b>	<b>154,218</b>	<b>1,014,668</b>	<b>1,050,584</b>
Receipts over (under) Expenditures	41,201	6,736	600	(13,469)	35,068	(8,065)
Unencumbered Cash, Beginning of Year	280,625	15,609	93,879	141,750	531,863	539,928
Unencumbered Cash, End of Year	\$ 321,826	\$ 22,345	\$ 94,479	\$ 128,281	\$ 566,931	\$ 531,863