GARDEN CITY
KANSAS

Auditors Report

12/31/14

Presented by:
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Kristin Sekavec, CPA
Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK LLC
certified public accountants

Highlights

- Unmodified Auditors Report on the primary government with no findings or questioned costs on federal funds and programs.
- No material statutory violations noted.
- Total assets of all City funds
  $211,913, 258
- Total revenue of all City funds
  $70,103,855
- General fund balance increased
  $810,061 to $7,177,159

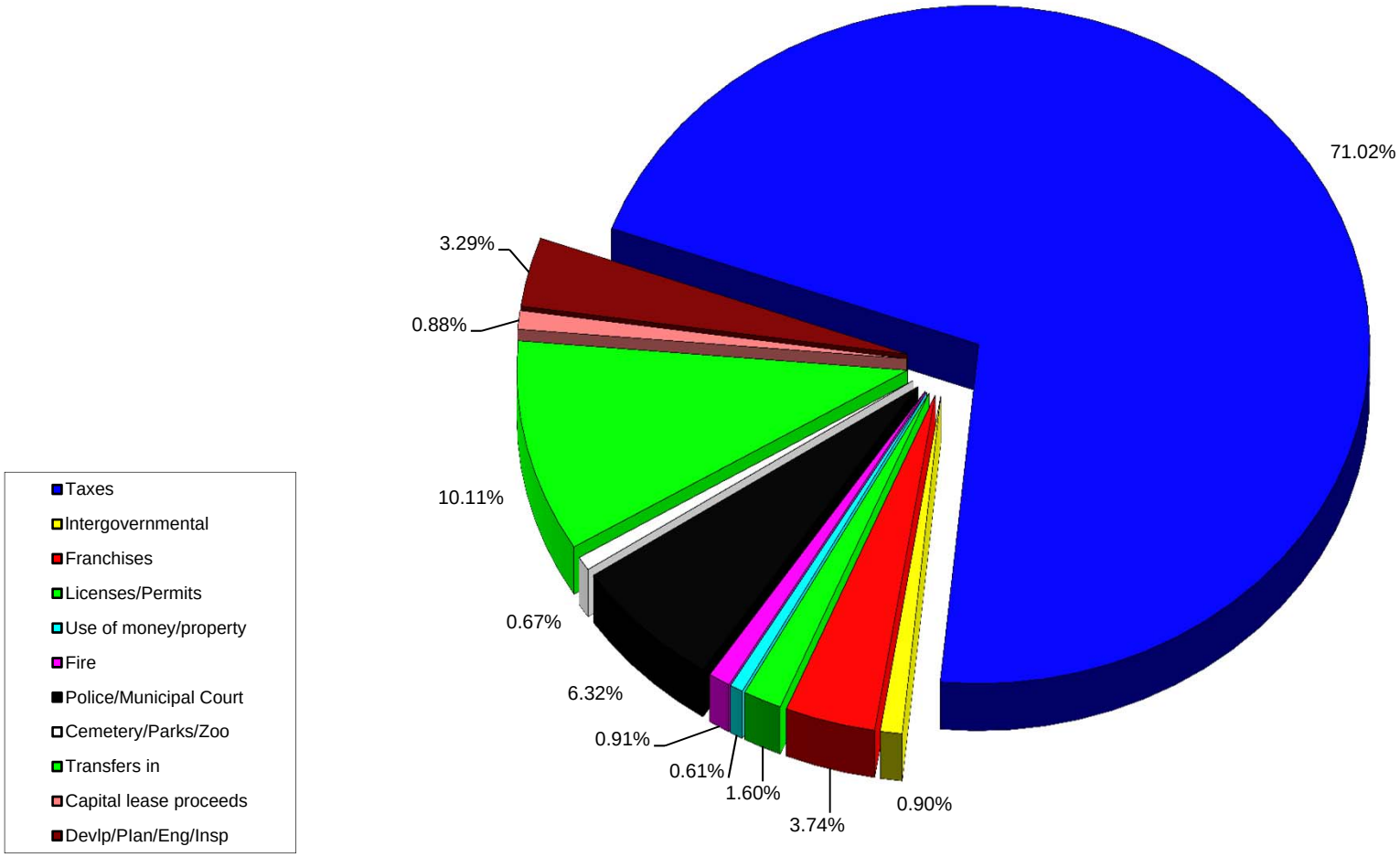
Debt Outstanding 12/31/14

- General Obligation Bonds
  $21,030,453
- General Obligation Bonds - Utility funds
  $16,754,547
- Temporary Notes
  $9,340,000
- Capital Leases
  $42,881,010
- KMEA Loan
  $218,139

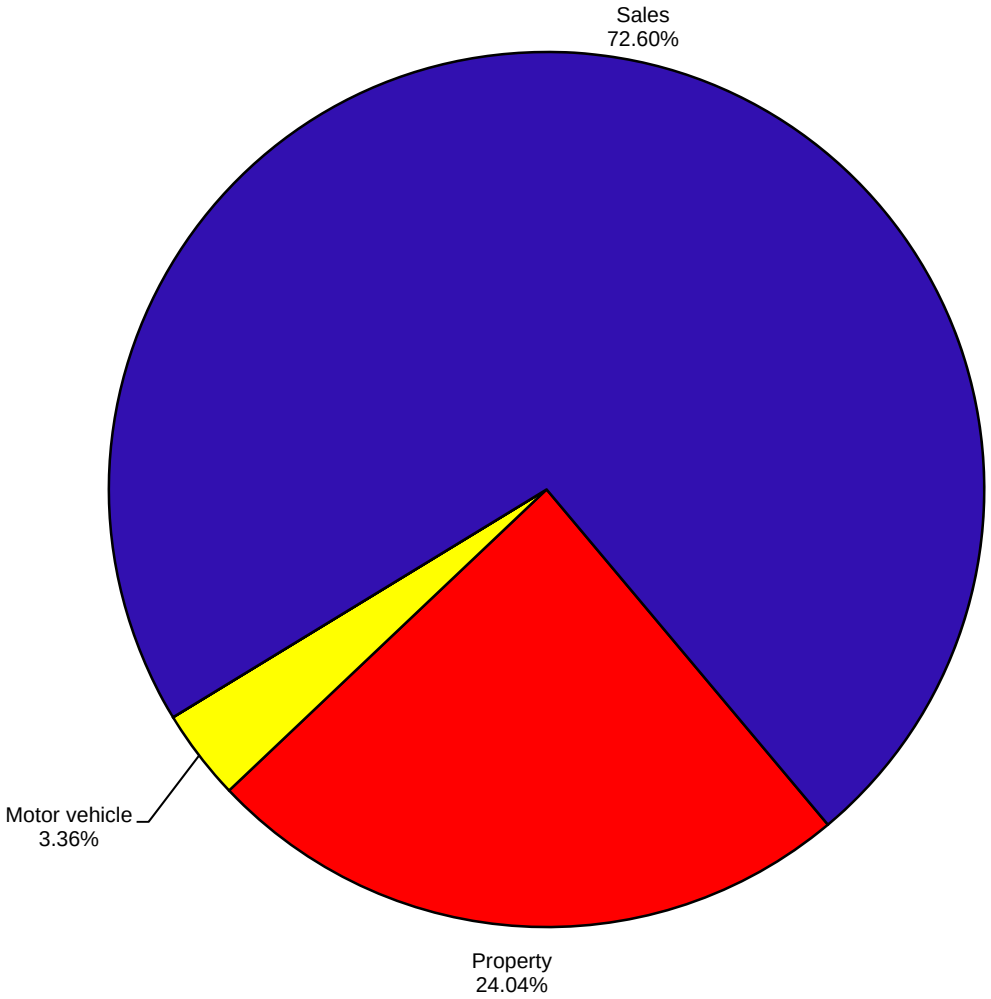
Enterprise Funds

	Electric	Water & Sewer	Airport
Current assets	Up 13.6%	Up 15.5%	Up 33.8%
Net position	Up 12.7%	Up 5.2%	Up 1.8%
Operating revenues	Up 5.7%	Up 6.0%	Up 7.6%
Invested in property, plant & equipment	$44,260,916	$946,441	$586,458

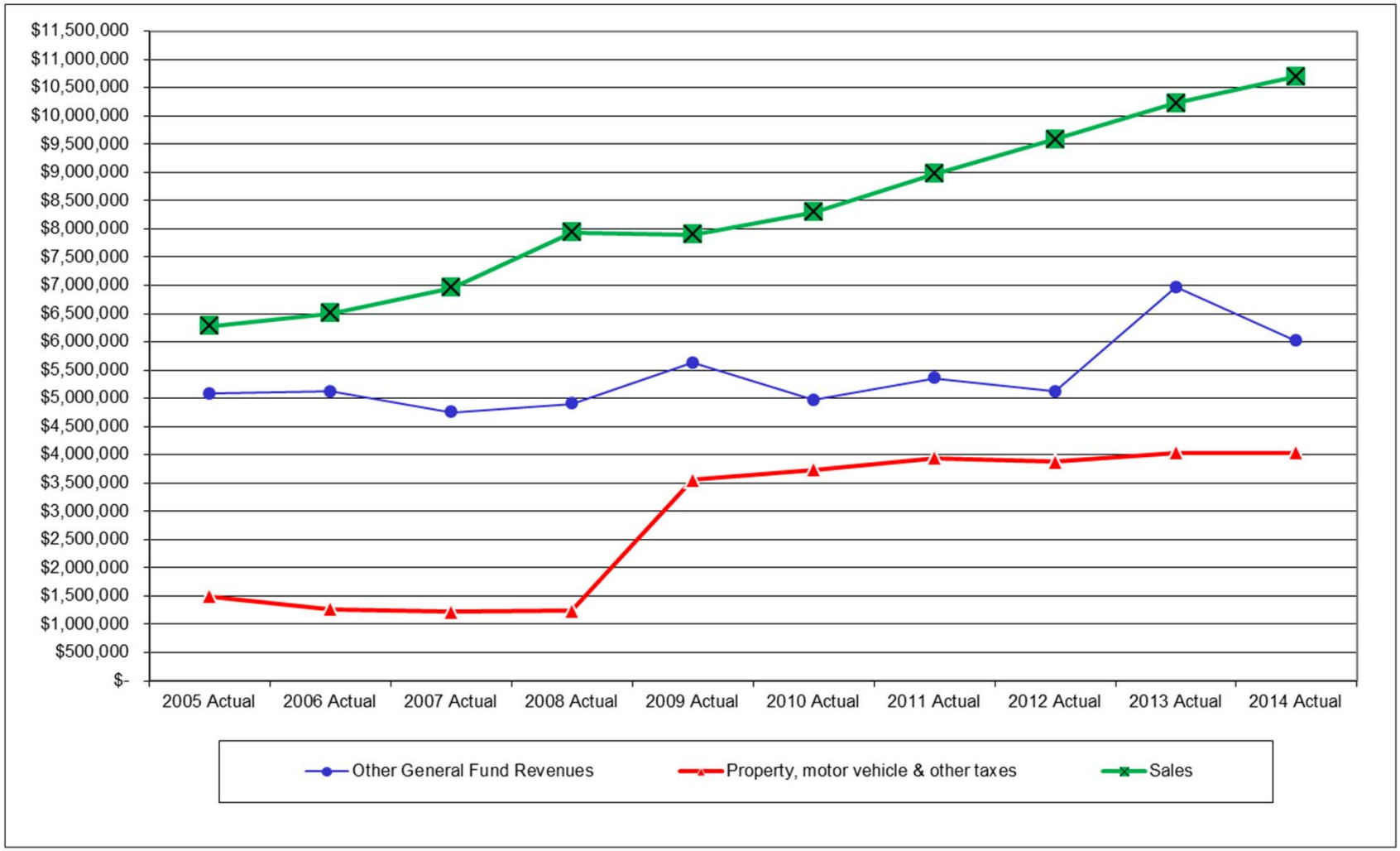
City of Garden City, Kansas
2014 Revenue – General Fund



City of Garden City, Kansas
2014 Taxes – General Fund

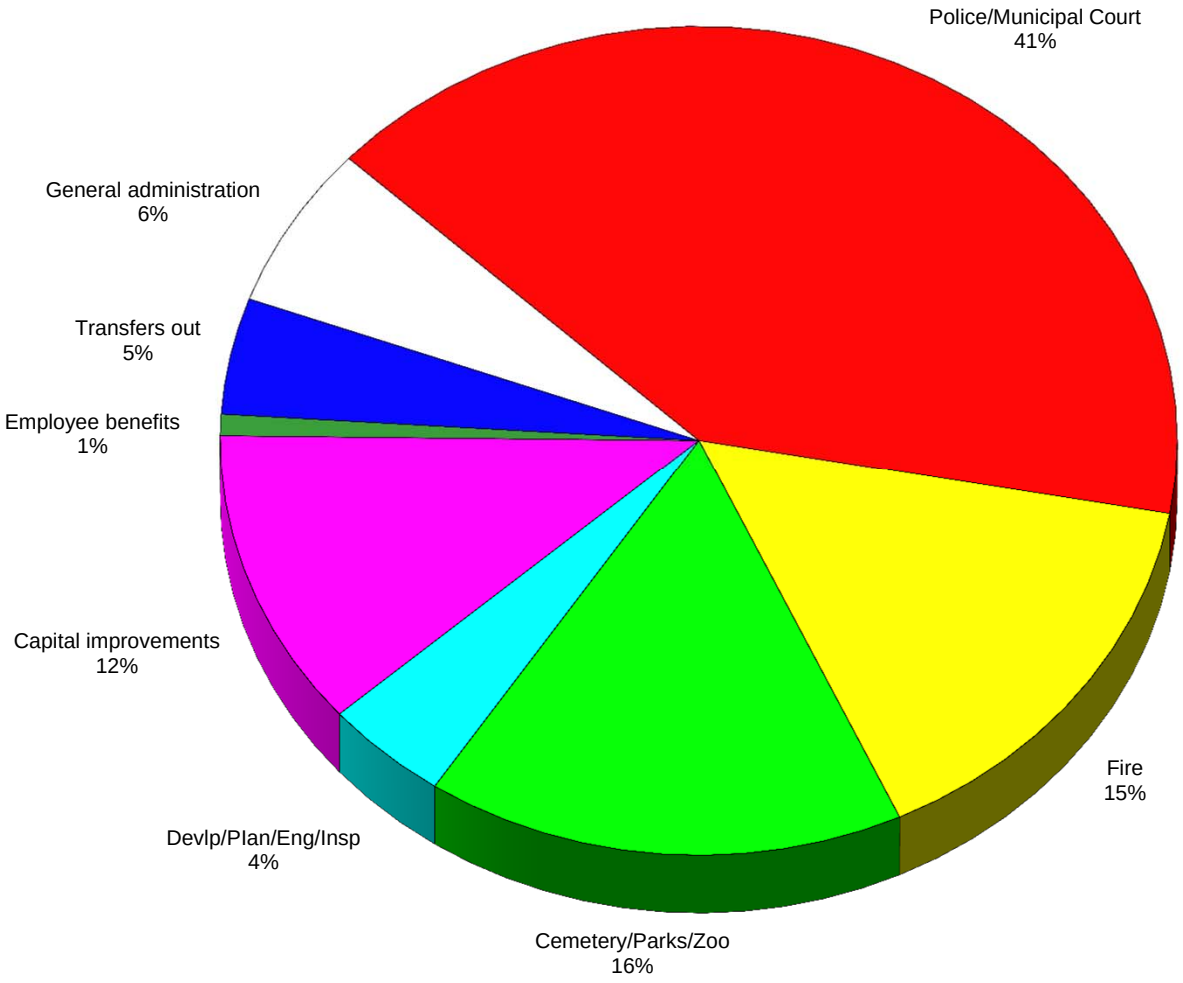


City of Garden City, Kansas
Comparison of Revenues – General Fund

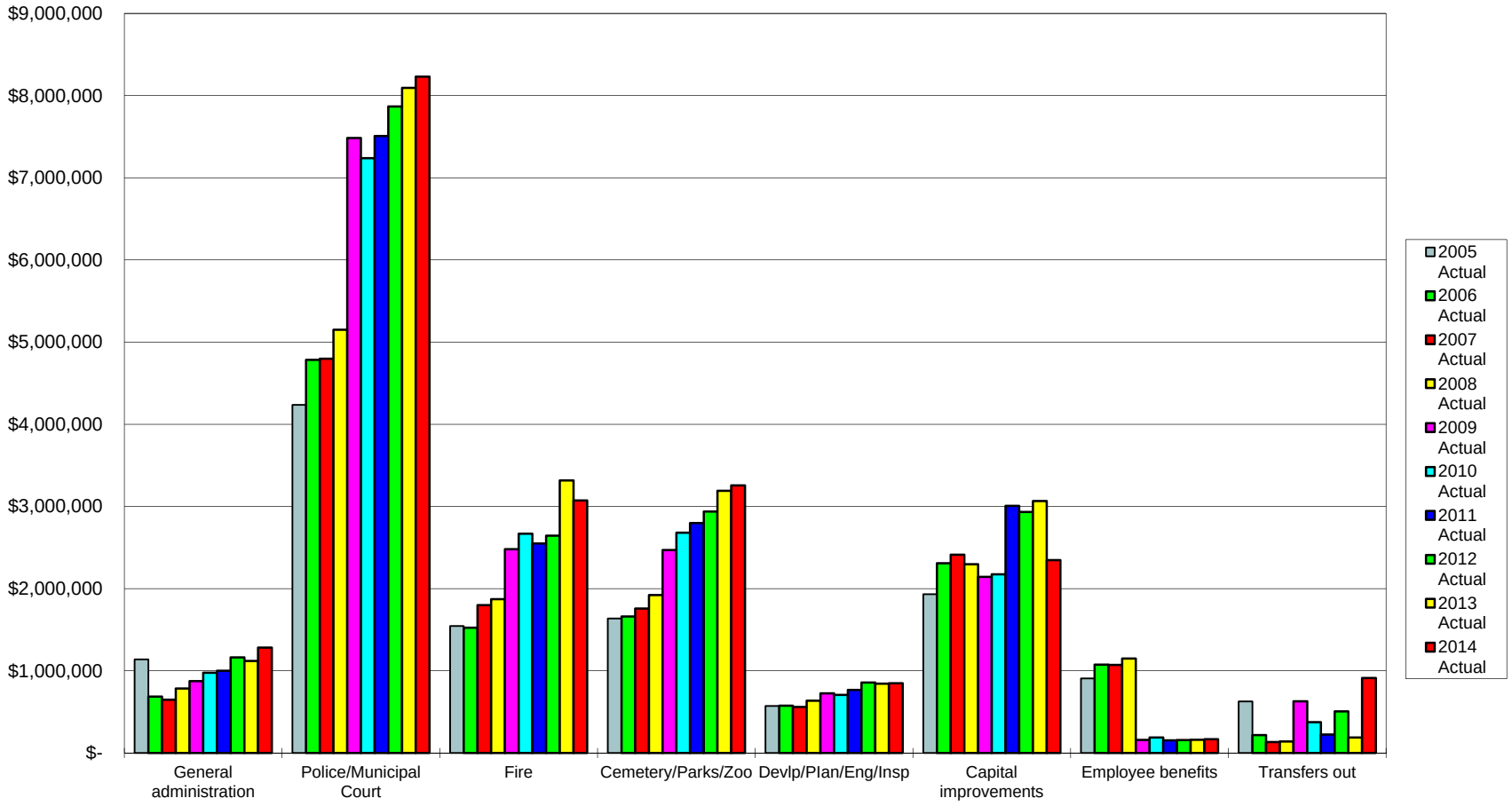


Note: 2009 taxes include an increase due to consolidation of the Employee Benefit fund into the various departments.

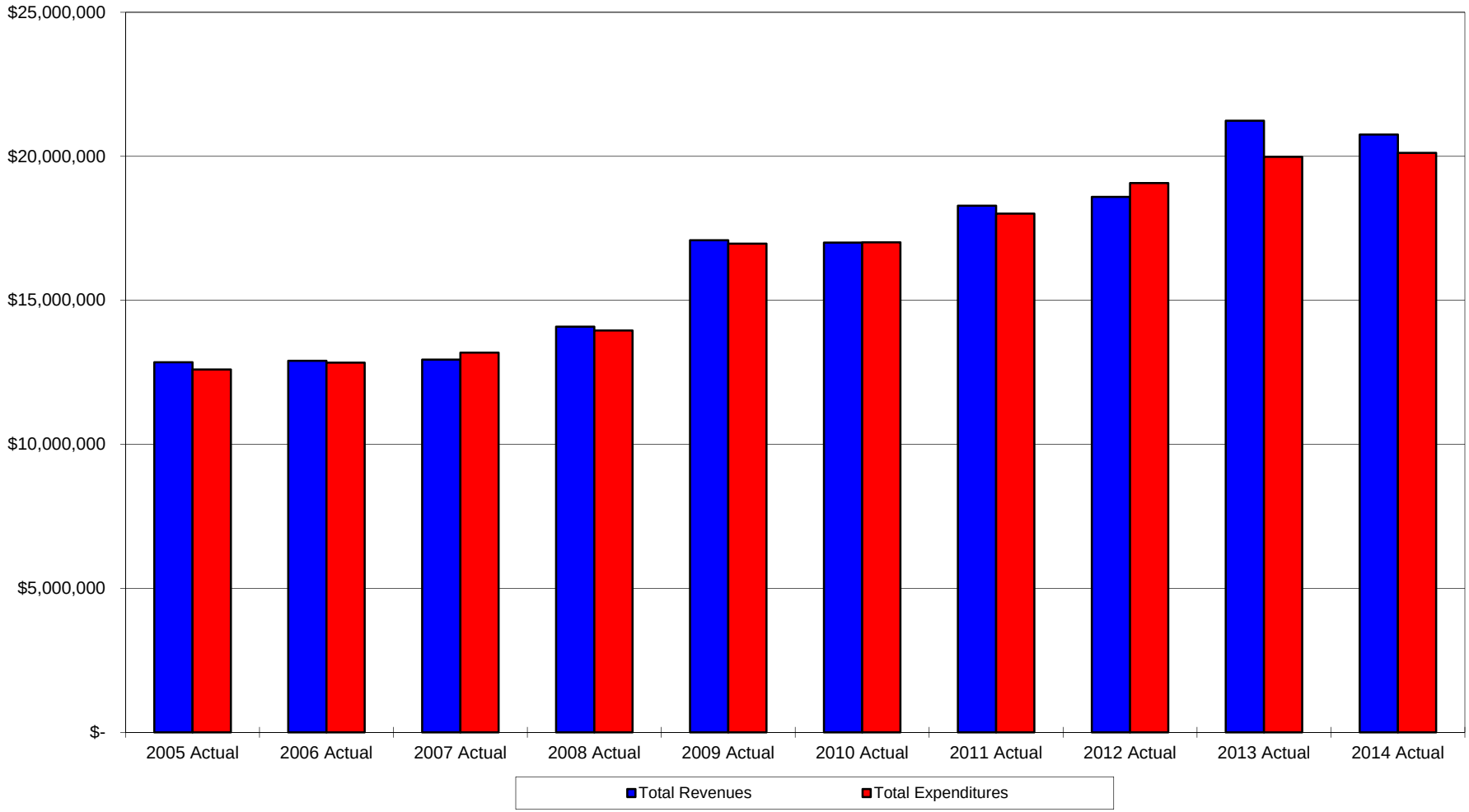
City of Garden City, Kansas
2014 Expenditures – General Fund



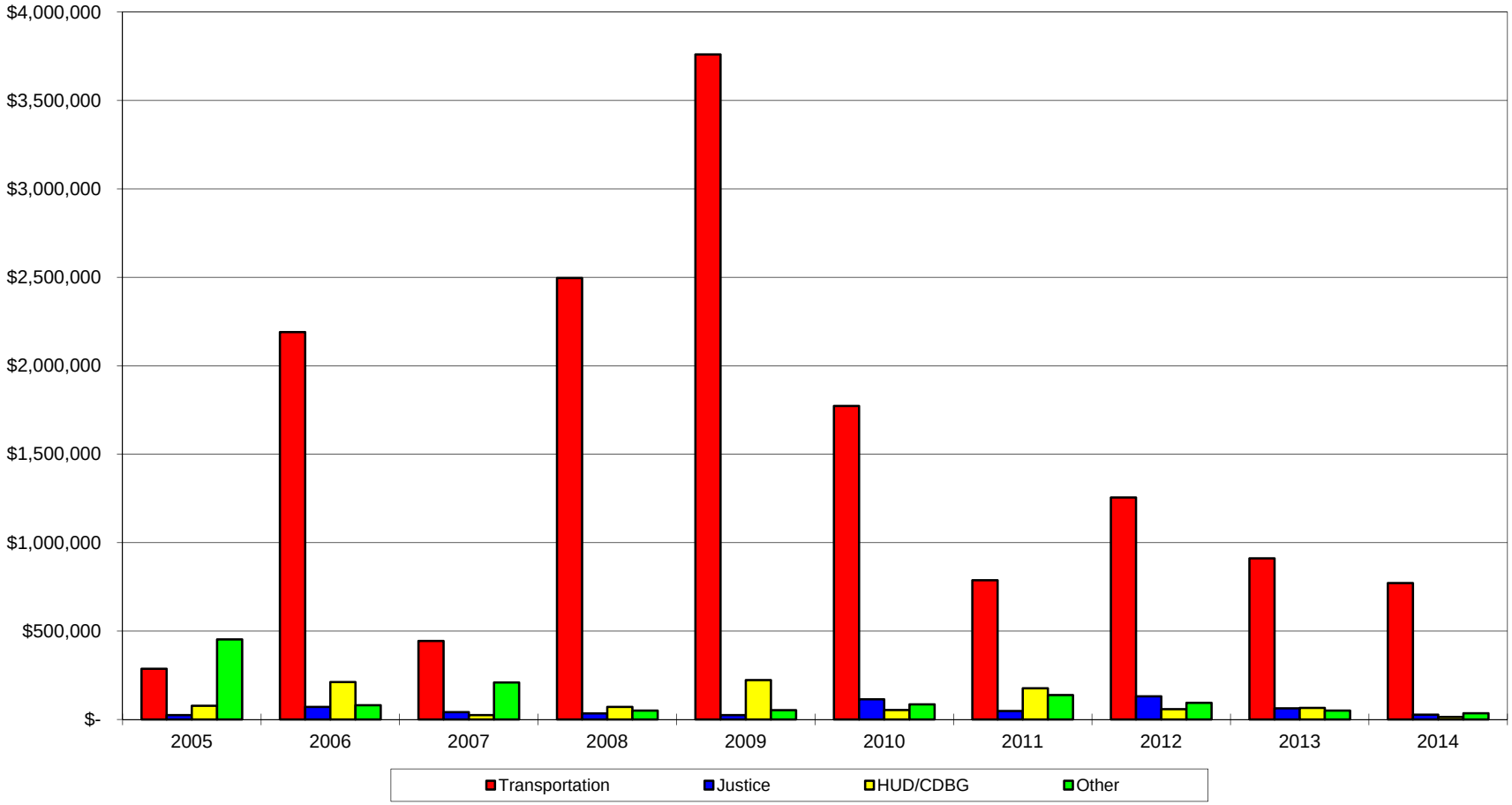
City of Garden City, Kansas
Comparison of Expenditures – General Fund



City of Garden City, Kansas
Comparison of Revenues & Expenditures – General Fund

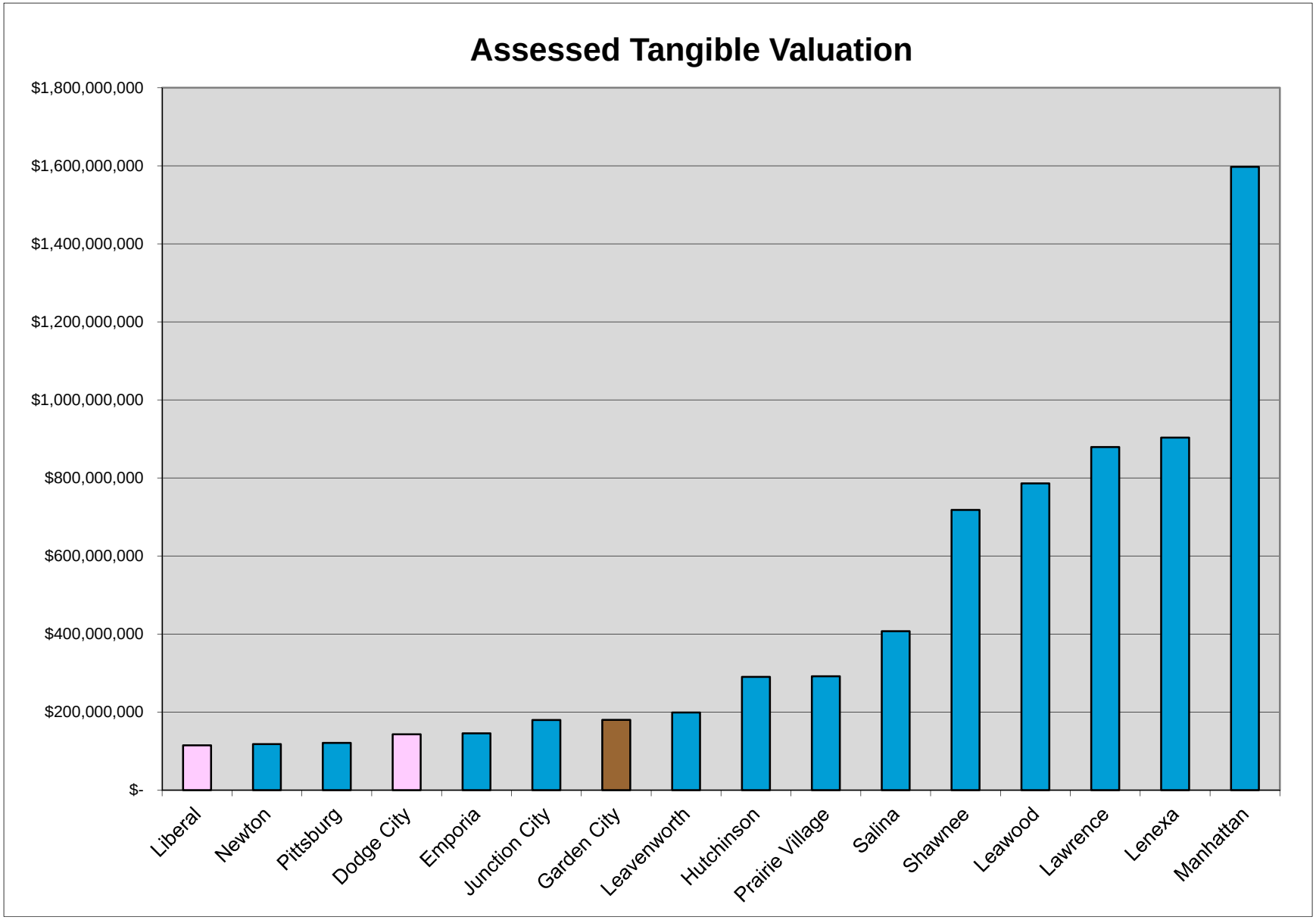


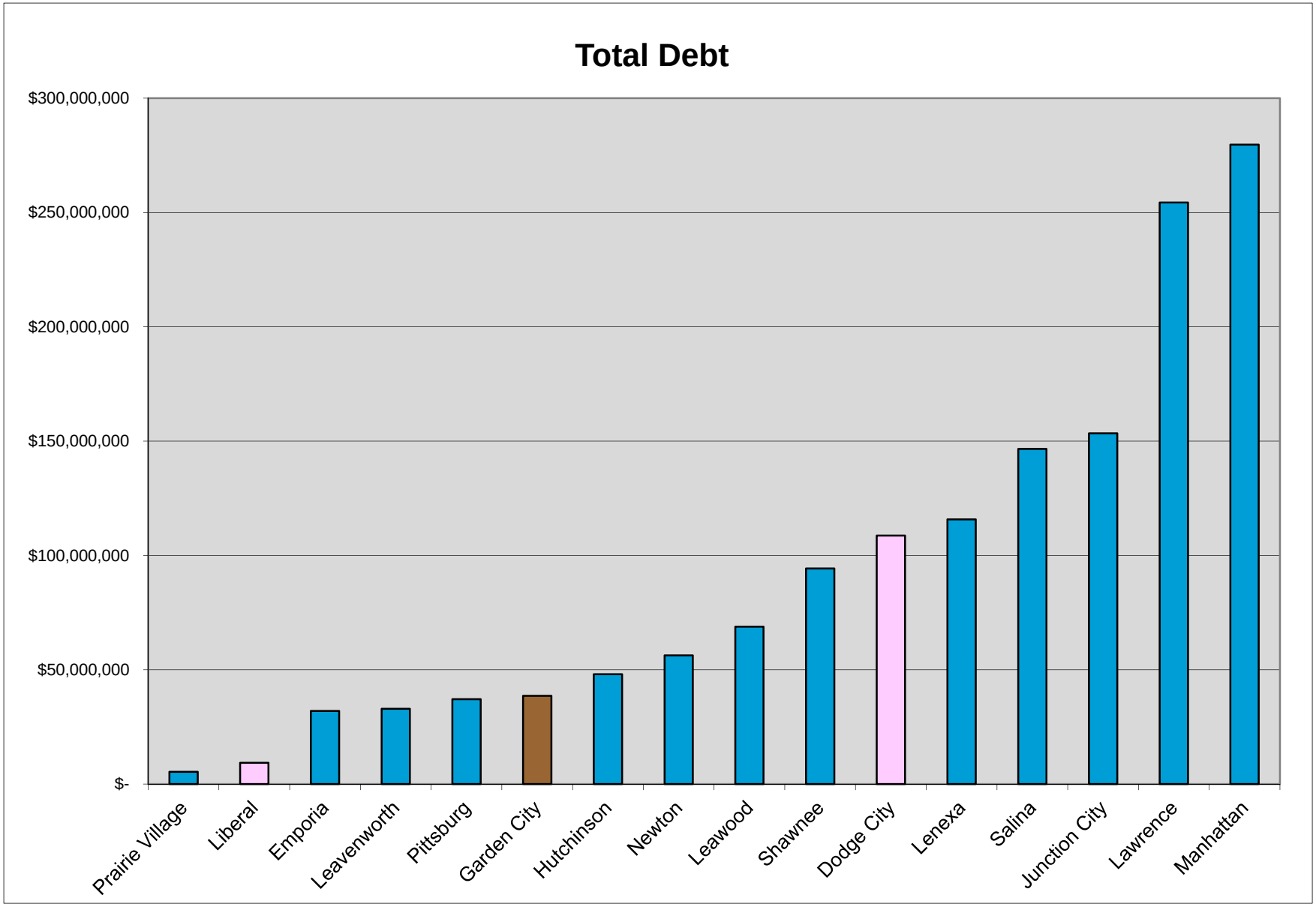
City of Garden City, Kansas
Comparison of Expenditures of Federal Awards



Other Information

- Comparisons to other first class cities with populations over 15,000 and under 100,000.
- 16 cities fall into this class.
- Information for 2014 levy year as provided by League of Municipalities.


Assessed Tangible Valuation
$1,800,000,000
$1,600,000,000
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
Liberal
Newton
Pittsburg
Dodge City
Emporia
Junction City
Garden City
Leavenworth
Hutchinson
Prairie Village
Salina
Shawnee
Leawood
Lawrence
Lenexa
Manhattan


Total Debt
$300,000,000
$250,000,000
$200,000,000
$150,000,000
$100,000,000
$50,000,000
$-
Prairie Village
Liberal
Emporia
Leavenworth
Pittsburg
Garden City
Hutchinson
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Leawood
Shawnee
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Lenexa
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Junction City
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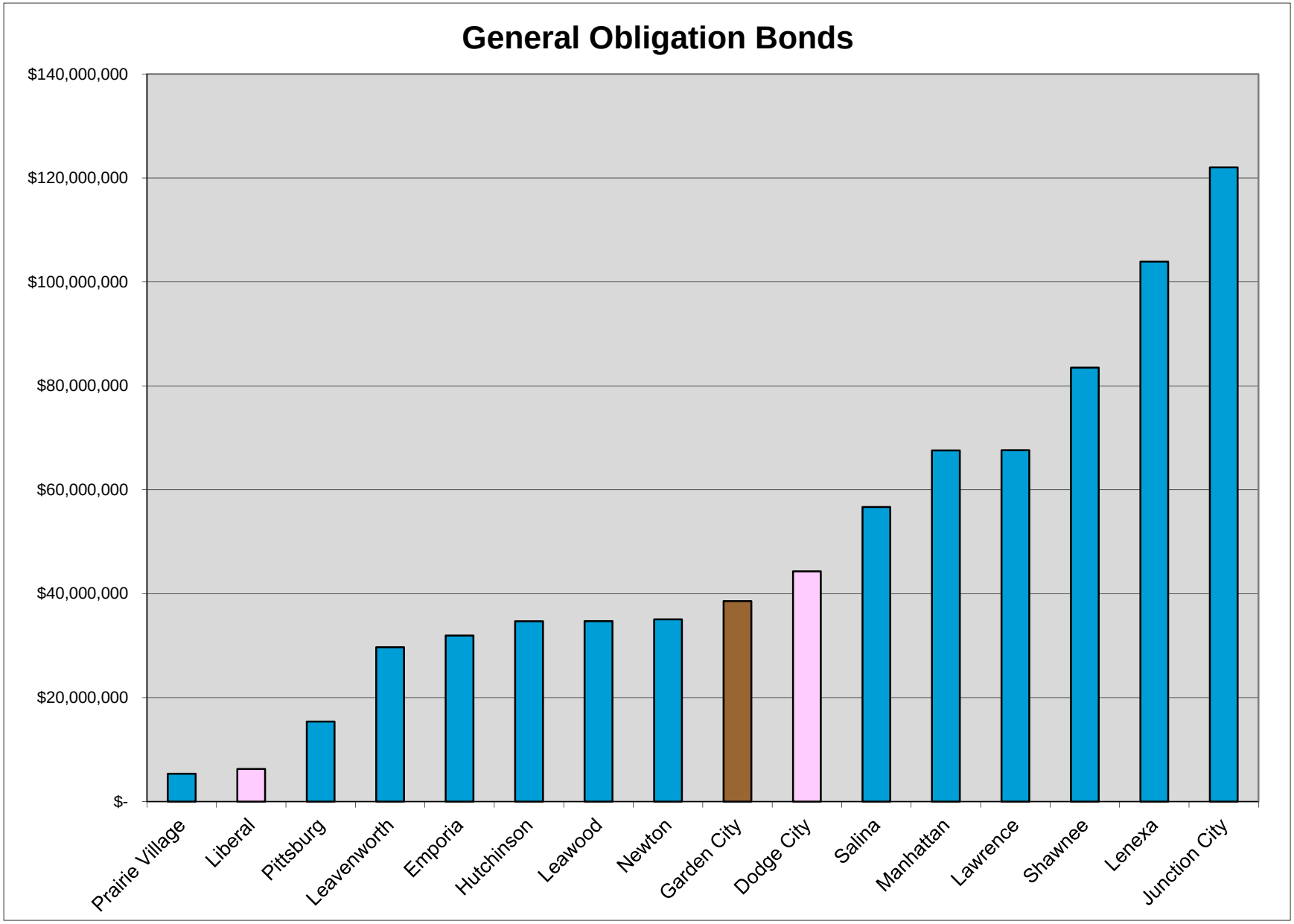
General Obligation Bonds
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
Prairie Village
Liberal
Pittsburg
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Shawnee
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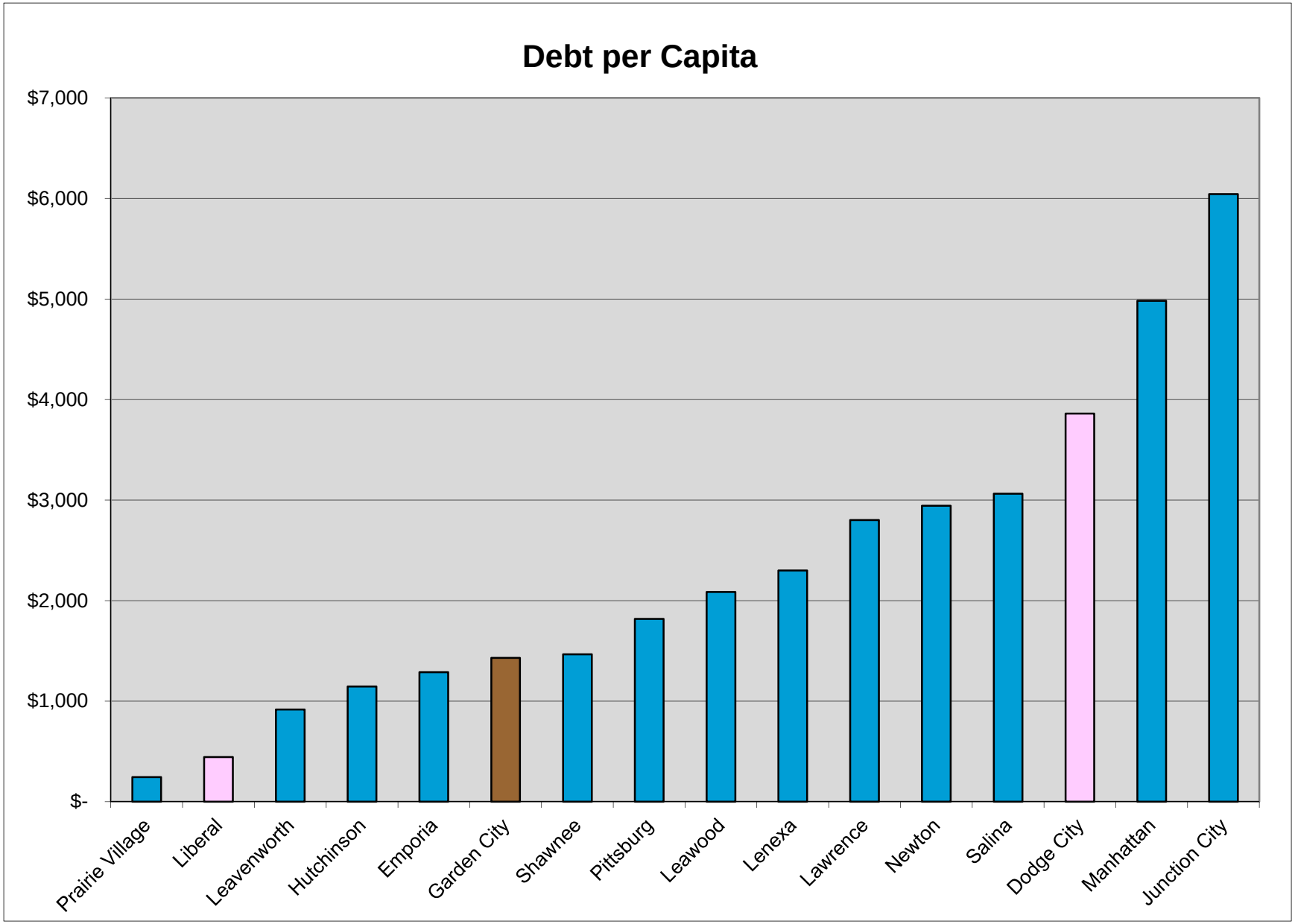
Junction City


Debt per Capita
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
Prairie Village
Liberal
Leavenworth
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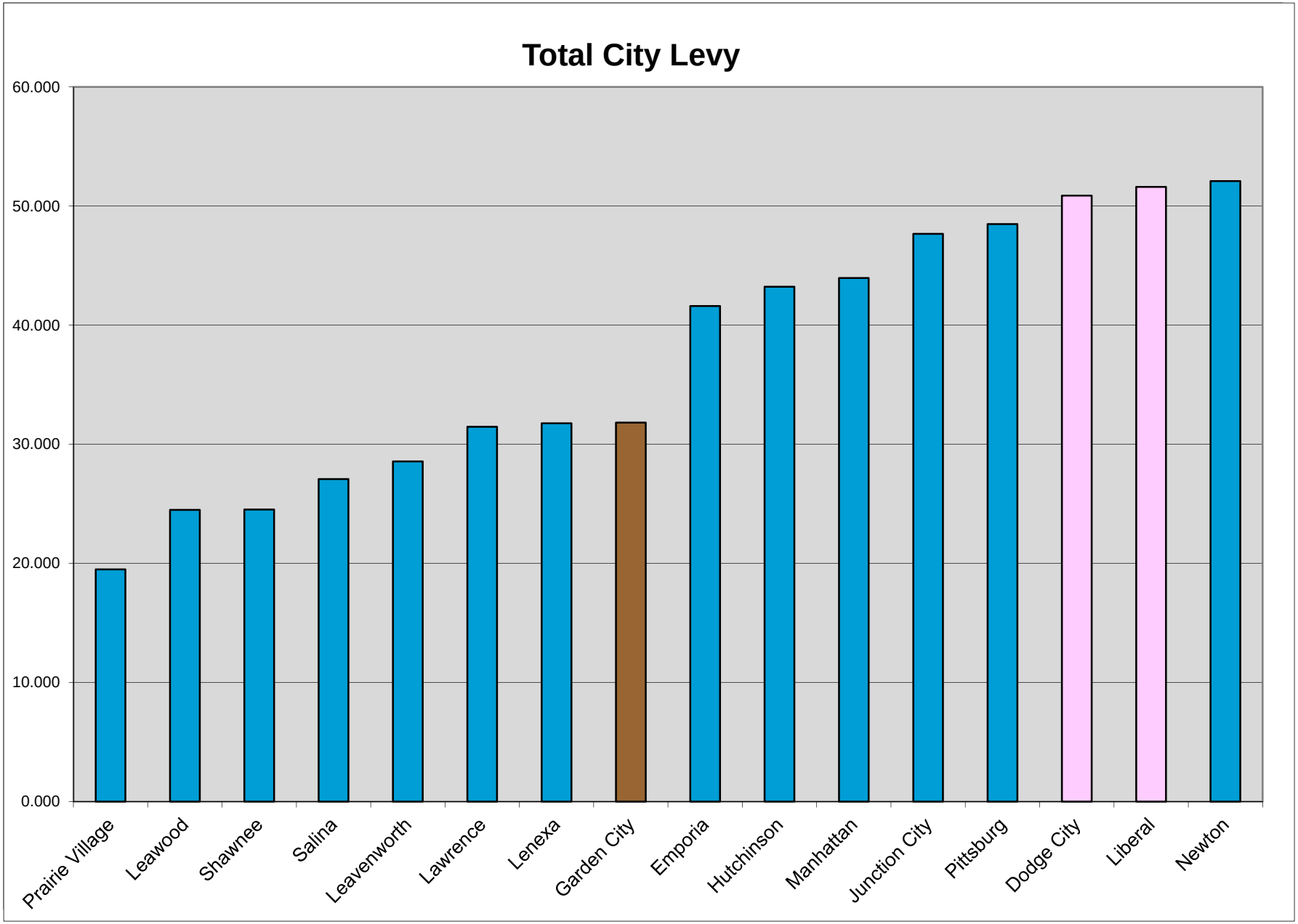
Total City Levy
60.000
50.000
40.000
30.000
20.000
10.000
0.000
Prairie Village
Leawood
Shawnee
Salina
Leavenworth
Lawrence
Lenexa
Garden City
Emporia
Hutchinson
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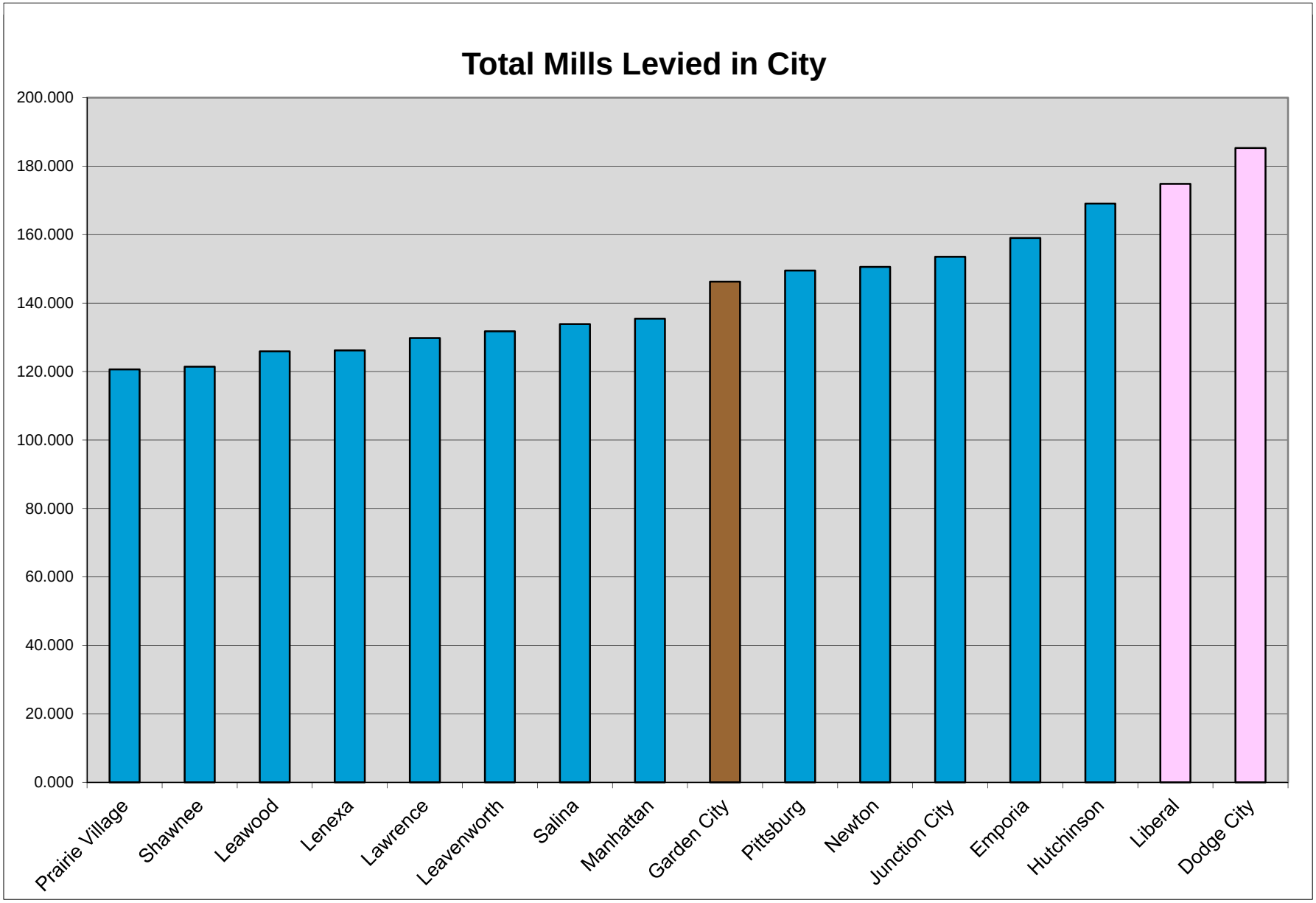
Junction City
Pittsburg
Dodge City
Liberal
Newton


Total Mills Levied in City
200.000
180.000
160.000
140.000
120.000
100.000
80.000
60.000
40.000
20.000
0.000
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