

CITY OF BELLEVILLE

Belleville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2021

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661

CITY OF BELLEVILLE

For the Year Ended December 31, 2021

Adam Robertson - Mayor

City Council

Doane Sells	Nick Cox
Mike Palmquist	Mike Nondorf
James Doyle	Kim Lapo

City Officials

Adam Anderson	City Manager
Russell Piroutek	Clerk
Lisa Noland	Treasurer

CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2021

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CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Belleville, Kansas
Belleville, KS 66935

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Belleville, Kansas, a Municipality, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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 Belleville, as of December 31, 2021, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Belleville, as of December 31, 2021, 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.

Basis for Adverse and Unmodified Opinion

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Belleville, 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 reasonable determinable, are presumed to be material.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belleville's, ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Belleville's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belleville's ability to continue as a going concern for a reasonable period of time.

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

Mayor and City Council
City of Belleville, Kansas
October 10, 2022
Page Three

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

October 10, 2022
Phillipsburg, Kansas

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 324,108	\$ -	\$ 996,680	\$ 1,004,383	\$ 316,405	\$ 16,385	\$ 332,790
Special Purpose Funds							
Library Fund	-	-	145,595	145,595	-	-	-
Recreation Fund	11,729	-	35,269	37,524	9,474	-	9,474
Special Highway Fund	63,621	-	54,836	55,443	63,014	-	63,014
Special Fire Equipment Fund	(65,094)	-	178,914	25,287	88,533	1,750	90,283
Special Park & Recreation Fund	14,179	-	9,119	10,657	12,641	-	12,641
Employee Benefit Fund	280	-	560,601	559,550	1,331	3,433	4,764
Health Insurance Fund	120,308	-	299,373	312,094	107,587	-	107,587
Convention & Tourism Fund	13,595	-	38,758	34,899	17,454	-	17,454
Land Bank Fund	4,500	-	-	-	4,500	-	4,500
Community Center Fund	50,872	-	-	-	50,872	-	50,872
Rocky Pond Fund	217	-	8,802	3,421	5,598	-	5,598
Equipment Reserve Fund	797,115	-	226,318	539,463	483,970	439,085	923,055
Swimming Pool Principal & Interest Fund	234,545	-	219,641	159,013	295,173	-	295,173
Gifts & Grants Fund	-	-	23,160	-	23,160	-	23,160
Airport Capital Improvements Fund	23,305	-	-	1,409	21,896	224	22,120
Capital Project Funds							
City Capital Improvement Fund	300,306	6,099	470,986	1,646,937	(869,546) *	1,345,611	476,065
Water Treatment Plant Construction Fund	-	-	151,323	1,169,911	(1,018,588) *	1,018,588	-
Business Funds							
Electric Utility							
Operating Fund	832,090	-	3,201,990	2,971,036	1,063,044	4,250	1,067,294
Repair & Extension Fund	1,038,794	-	313,584	261,239	1,091,139	20,169	1,111,308
Gas Utility							
Operating Fund	1,132,141	-	1,632,014	1,959,637	804,518	4,656	809,174
Repair & Extension Fund	730,600	-	21,000	-	751,600	-	751,600
Water Utility							
Operating Fund	138,403	-	441,567	277,286	302,684	3,917	306,601
Repair & Extension Fund	81,049	-	-	2,875	78,174	-	78,174

* See Note 3 Cash Basis Exception

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

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Cont.)							
Sewer Utility							
Operating Fund	\$ 77,791	\$ -	\$ 349,631	\$ 331,202	\$ 96,220	\$ 7,095	\$ 103,315
Principal & Interest Reserve Fund	57,298	-	109,824	109,877	57,245	-	57,245
Repair & Extension Fund	227,223	-	50,005	33,562	243,666	-	243,666
Airport Utility							
Operating Fund	4,912	-	16,421	12,491	8,842	34	8,876
Landfill Utility							
Operating Fund	10,868	-	149,868	151,161	9,575	12,629	22,204
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 6,224,755</u>	<u>\$ 6,099</u>	<u>\$ 9,705,279</u>	<u>\$ 11,815,952</u>	<u>\$ 4,120,181</u>	<u>\$ 2,877,826</u>	<u>\$ 6,998,007</u>

Composition of Cash	
Cash on Hand	\$ 600
Astra Bank	
Checking Account	2,156,010
Money Market	500,021
Citizens National Bank	
Checking Account	2,398,829
Certificates of Deposit	1,500,000
Equity Bank	
Certificates of Deposit	<u>500,000</u>
Total Cash	7,055,460
Agency Funds Per Schedule 3	<u>(57,453)</u>
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 6,998,007</u>

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

CITY OF BELLEVILLE
Belleville, Kansas

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) FINANCIAL REPORTING ENTITY

The City of Belleville, Kansas is a municipal corporation governed by an elected mayor and an elected six member council. This financial statement presents the City of Belleville, the municipality, and does not include its related municipal entities.

(b) REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2021.

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.

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.).

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.).

(c) REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

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

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use 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 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 budget amendments for the year ended December 31, 2021 in the following funds: General Operating Fund, Recreation Fund, Special Fire Equipment Fund, Special Park & Recreation Fund, Gas Utility Operating Fund, and Health Insurance Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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, Trust Funds, Agency Funds and the following funds:

Special Purpose Funds:
Land Bank Fund
Rocky Pond Fund
Equipment Reserve Fund
Gifts & Grants Fund
Airport Capital Improvements Fund

Business Funds:

Electric Utility Repair & Extension Fund
Gas Utility Repair & Extension Fund
Water Utility Repair & Extension Fund
Sewer Utility Repair & Extension Fund

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

- A. During the year ended December 31, 2021, fund encumbrance records were not maintained as required by K.S.A. 10-1117, which requires the clerk to maintain a record of each funds' indebtedness and contracts creating a liability against the City.
- B. K.S.A. 9-1402 requires deposits at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at Astra Bank were undersecured on September 24, 2021. Additional securities were obtained subsequent to the violation.
- C. No other statutory violations noted for the year ended December 31, 2021.

3. CASH BASIS EXCEPTION

- A. The City received a Kansas Department of Transportation (KDOT) grant. The grant document requires the City to expend the monies before they can request reimbursement, which caused the City to have negative unencumbered cash in the City Capital Improvement Fund at December 31, 2021. K.S.A. 12-1664 provides an exception for a cash basis law violation for the intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed to the City under conditions of the grant award. An agreement is in place between the City and KDOT that authorizes KDOT to reimburse up to \$1,052,000.
- B. Authority is authorized under K.S.A. 74-8905(a) and the Loan Act to issue revenue bonds for the purpose of providing funds to implement the State's requirements under the Federal Act and to loan the same, together with available funds from the EPA capitalization grants, to municipalities within the State for the payment of project costs. The City had a negative unencumbered cash balance in the Water Treatment Plant Construction Fund at December 31, 2021, because the City must expend monies before they can receive the loan proceeds. K.S.A. 10-1116 provides an exception from a cash-basis law violation for the issuance of bonds. The City expended monies with the expectation of monies being reimbursed under conditions of the KDHE loan agreement. The City has been authorized to receive \$3,826,376 from KDHE. As of December 31, 2021, the City has only drawn down \$151,323.

4. DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; savings and loan associations; savings banks that participate in the Certificate of Deposit Account Registry Service (CDARS); Insured Cash Sweeps (ICS); U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was \$7,054,861 and the bank balance was \$7,065,891. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance \$753,779 was covered by federal depository insurance, \$6,312,112 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.

5. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Belleville participates in the Kansas Public Employees Retirement System (KPERS), 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 issues 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 or by writing to KPERS (611 S 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, KPERS 2, 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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$92,990 for KPERS and \$51,085 for KP&F for the year ended December 31, 2021.

Net Pension Liability – At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$609,518 and \$365,304 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City'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 or can be obtained as described above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (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, 2021.

(c) Other Employee Benefits

Vacation

Employees of the City accumulate vacation leave at a rate of eight to fourteen hours per month, depending upon years of service. An employee can carry over to a new year ten days (80 hours) of vacation leave, unless the City Manager has approved additional carry over for that employee.

Upon resignation employees are paid for all accumulated vacation leave, at their current wage rate. Upon retirement, employees are paid for all accumulated vacation at their current wage rate. In the case of termination due to cause, no payment will be made for accumulated unused vacation.

Sick leave

Employees of the City accumulate sick leave at a rate of eight hours per month. They may accumulate a maximum of 600 hours sick leave. Upon termination of employment, no sick leave is paid to the employee. Upon retirement, an employee shall be compensated for the accumulated sick leave, up to 600 hours at the current minimum wage per hour. If an employee accumulates over 600 hours of sick leave, at the end of the year, they are paid for the hours over 600, at the current minimum wage per hour.

7. RISK MANAGEMENT

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 torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 166 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. CAPITAL PROJECTS FUNDS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures to Date
Water Treatment Plant	\$ 3,826,376	\$ 1,169,911
Street Construction	1,349,950	1,349,950

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Operating Fund	Recreation Fund	*	\$ 3,000
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	90,000
Electric Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	153,000
Electric Utility Operating Fund	Employee Benefits Fund	K.S.A. 12-825d	6,500
Electric Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	70,005
Electric Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	69,000
Electric Utility Operating Fund	Electric Utility Repair & Extension Fund	K.S.A. 12-825d	300,000
Gas Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	44,005
Gas Utility Operating Fund	Employee Benefit Fund	K.S.A. 12-825d	6,500
Gas Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	30,000
Gas Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	66,995
Gas Utility Operating Fund	Gas Utility Repair & Extension Fund	K.S.A. 12-825d	21,000
Water Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	9,800
Water Utility Operating Fund	Employee Benefit Fund	K.S.A. 12-825d	2,000
Water Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Water Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	10,000
Sewer Utility Operating Fund	Employee Benefit Fund	K.S.A. 12-825d	1,500
Sewer Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	9,414
Sewer Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	6,000
Sewer Utility Operating Fund	Sewer Utility Principal & Interest Reserve Fund	K.S.A. 12-825d	50,005
Sewer Utility Operating Fund	Sewer Utility Repair & Extension Fund	K.S.A. 12-825d	109,824

* No statute authority for transfer

10. COVID-19 NOTE

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of the COVID-19 outbreak, numerous federal and state grants have been made available to the City to assist with the risks and help offset costs of the City.

11. SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through the date of this report, and does not believe any other events through the date of this report have occurred, which effect the financial statement as presented.

The City received \$286,752 in American Rescue Plan Act (ARPA) funds. These economic stimulus funds are to assist in the long-term recovery from the economic and public health impacts related to the COVID-19 pandemic. The City received the remaining half of the ARPA funds, \$143,376, on June 13, 2022. The funds must be obligated by December 31, 2024.

12. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2021 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2021	Additions	Reductions/ Payments	Ending Balance 12/31/2021	Interest/ Service Fees Paid
General Obligation Bond: Series 2015	2.00-4.25%	06/15/15	\$ 1,810,000	10/1/2035	\$ 1,460,000	\$ -	\$ 80,000	\$ 1,380,000	\$ 51,550
KDHE Loan:									
KS Water Pollution Control	3.08%	04/23/01	1,643,675	3/1/2024	361,932	-	99,489	262,443	10,388
KS Public Water Supply	1.30%	02/13/21	3,826,376 *	8/1/2042	-	151,323	-	151,323	-
Total KDHE Loan			5,470,051		361,932	151,323	99,489	413,766	10,388
Kansas State Treasurer: Gas Utility Loan	0.25%	04/15/21	600,000	7/1/2027	-	600,000	92,041	507,959	1,009
Total Contractual Indebtedness			\$ 7,880,051		\$ 1,821,932	\$ 751,323	\$ 271,530	\$ 2,301,725	\$ 62,947

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

Year	KDHE Loan		General Obligation Bond		KDHE Loan		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 102,577	\$ 7,299	\$ 80,000	\$ 49,950	\$ 91,838	\$ 1,213	\$ 274,415	\$ 58,462
2023	226,087	13,230	80,000	47,950	92,067	983	398,154	62,163
2024	85,102	11,522	85,000	45,950	92,298	752	262,400	58,224
2025	-	5,331	85,000	43,400	92,529	522	177,529	49,253
2026	-	-	90,000	42,125	92,760	290	182,760	42,415
2027-2031	-	-	490,000	156,950	46,467	58	536,467	157,008
2032-2042	-	-	470,000	75,175	-	-	470,000	75,175
	\$ 413,766	\$ 37,382	\$ 1,380,000	\$ 461,500	\$ 507,959	\$ 3,818	\$ 2,301,725	\$ 502,700

* The City is authorized to receive loan proceeds of \$3,826,376. As of December 31, 2021, the City has drawn down \$151,323.

CITY OF BELLEVILLE, KANSAS
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2021

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 1,127,760	\$ -	\$ 1,127,760	\$ 1,004,383	\$ (123,377)
Special Purpose Funds					
Library Fund	156,108	-	156,108	145,595	(10,513)
Recreation Fund	39,000	-	39,000	37,524	(1,476)
Special Highway Fund	58,227	-	58,227	55,443	(2,784)
Special Fire Equipment Fund	265,000	-	265,000	25,287	(239,713)
Special Park & Recreation Fund	12,000	-	12,000	10,657	(1,343)
Employee Benefit Fund	561,300	-	561,300	559,550	(1,750)
Health Insurance Fund	315,000	-	315,000	312,094	(2,906)
Convention & Tourism Fund	40,000	-	40,000	34,899	(5,101)
Community Center Fund	50,872	-	50,872	-	(50,872)
Swimming Pool Principal & Interest Fund	213,050	-	213,050	159,013	(54,037)
Business Funds					
Electric Utility					
Operating Fund	3,322,215	-	3,322,215	2,971,036	(351,179)
Gas Utility					
Operating Fund	2,089,908	-	2,089,908	1,959,637	(130,271)
Water Utility					
Operating Fund	396,042	-	396,042	277,286	(118,756)
Sewer Utility					
Operating Fund	348,549	-	348,549	331,202	(17,347)
Principal & Interest Reserve Fund	109,877	-	109,877	109,877	-
Airport Utility					
Operating Fund	14,500	-	14,500	12,491	(2,009)
Landfill Utility					
Operating Fund	160,000	-	160,000	151,161	(8,839)

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 307,439	\$ 321,200	\$ (13,761)
Delinquent Tax	11,384	10,000	1,384
Motor Vehicle Tax	55,066	58,077	(3,011)
Recreational Vehicle Tax	660	493	167
16/20M Vehicle Tax	1,854	1,882	(28)
Commercial Vehicle Tax	743	3,169	(2,426)
Watercraft Tax	-	157	(157)
Neighborhood Revitalization Rebate	(9,563)	(9,298)	(265)
Local Alcoholic Liquor Tax	3,519	4,642	(1,123)
Licenses, Permits, and Franchise Tax	35,837	27,850	7,987
Charges for Services	50,438	35,850	14,588
Retail Sales Tax	184,490	151,000	33,490
Court Fines & Fees	40,927	30,000	10,927
Interest on Idle Funds	24,628	30,000	(5,372)
Use of Money & Property	3,708	1,000	2,708
Miscellaneous Receipts	120	3,000	(2,880)
VIN Revenues	7,740	7,000	740
Donations	6,619	80,000	(73,381)
Payment for House Demo	7,020	7,500	(480)
Fire Contracts	10,400	5,200	5,200
Sale of Cemetary Lots	3,000	1,000	2,000
Sale of Surplus Property	632	1,000	(368)
Federal Grant - SPARK	479	-	479
Reimbursed Expenses	42,735	-	42,735
Incoming Transfers			
Electric Utility Operating Fund	153,000	153,000	-
Gas Utility Operating Fund	44,005	44,000	5
Water Utility Operating Fund	9,800	9,800	-
Total Incoming Transfers	206,805	206,800	5
Total Receipts	996,680	\$ 977,522	\$ 19,163
EXPENDITURES			
Finance & Administration			
Personal Services	9,000	\$ 9,000	\$ -
Contractual Services	44,398	49,550	(5,152)
Commodities	4,916	7,200	(2,284)
Capital Outlay	433	5,750	(5,317)
Election Expense	-	2,500	(2,500)
Chamber	10,000	10,000	-
Economic Development	26,000	26,000	-
Belleville Community Pride	3,000	3,000	-
Total Finance & Administration	97,747	113,000	(15,253)

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Municipal Court			
Personal Services	\$ 6,500	\$ 6,000	\$ 500
Contractual	1,509	4,050	(2,541)
Commodities	4,335	1,500	2,835
Total Municipal Court	<u>12,344</u>	<u>11,550</u>	<u>794</u>
Law Enforcement			
Personal Services	225,446	216,745	8,701
Contractual Services	15,656	28,568	(12,912)
Commodities	25,684	31,500	(5,816)
Capital Outlay	2,594	8,500	(5,906)
Remittance to Other Agencies	50,672	50,700	(28)
Total Law Enforcement	<u>320,052</u>	<u>336,013</u>	<u>(15,961)</u>
Fire Protection			
Personal Services	9,491	8,500	991
Contractual Services	12,264	12,800	(536)
Commodities	15,932	13,250	2,682
Capital Outlay	-	2,000	(2,000)
Total Fire Protection	<u>37,687</u>	<u>36,550</u>	<u>1,137</u>
Street Maintenance			
Personal Services	61,171	60,628	543
Contractual Services	33,987	31,950	2,037
Commodities	150,391	147,700	2,691
Capital Outlay	14,120	16,500	(2,380)
Total Street Maintenance	<u>259,669</u>	<u>256,778</u>	<u>2,891</u>
Park Maintenance			
Personal Services	45,838	55,877	(10,039)
Contractual Services	1,969	1,950	19
Commodities	16,942	14,500	2,442
Capital Outlay	1,577	12,000	(10,423)
Total Park Maintenance	<u>66,326</u>	<u>84,327</u>	<u>(18,001)</u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Cemetery Maintenance			
Personal Services	\$ 38,612	\$ 37,872	\$ 740
Contractual Services	216	120	96
Commodities	7,612	6,000	1,612
Total Cemetery Maintenance	46,440	43,992	2,448
Swimming Pool			
Personal Services	45,858	45,500	358
Contractual Services	3,290	7,000	(3,710)
Commodities	21,411	21,050	361
Capital Outlay	559	2,000	(1,441)
Total Swimming Pool	71,118	75,550	(4,432)
Grant Funds	-	80,000	(80,000)
Outgoing Transfers			
Recreation Fund	3,000	-	3,000
Equipment Reserve Fund	90,000	90,000	-
Total Outgoing Transfers	93,000	90,000	3,000
Total Expenditures	1,004,383	\$ 1,127,760	\$ (123,377)
Receipts Over (Under) Expenditures	(7,703)		
UNENCUMBERED CASH, January 1, 2021	324,108		
UNENCUMBERED CASH, December 31, 2021	\$ 316,405		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 122,533	\$ 128,289	\$ (5,756)
Delinquent Tax	4,072	2,500	1,572
Motor Vehicle Tax	20,580	21,780	(1,200)
Recreational Vehicle Tax	247	185	62
16/20M Vehicle Tax	687	706	(19)
Commercial Vehicle Tax	278	1,188	(910)
Watercraft Tax	-	59	(59)
Neighborhood Revitalization Rebate	(3,802)	(3,487)	(315)
Donations	1,000	2,000	(1,000)
Total Receipts	<u>145,595</u>	<u>\$ 153,220</u>	<u>\$ (7,625)</u>
EXPENDITURES			
Appropriations	144,595	\$ 154,108	\$ (9,513)
Grant Funds	1,000	2,000	(1,000)
Total Expenditures	<u>145,595</u>	<u>\$ 156,108</u>	<u>\$ (10,513)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2021	<u>-</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ -</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 17,023	\$ 17,815	\$ (792)
Delinquent Tax	476	400	76
Motor Vehicle Tax	3,360	3,400	(40)
Recreational Vehicle Tax	31	20	11
16/20M Vehicle Tax	108	77	31
Commercial Vehicle Tax	41	129	(88)
Watercraft Tax	-	6	(6)
Federal Grant - ARPA	-	1,896	(1,896)
Donations	100	-	100
Ball Fees/Sponsor Fees	11,130	10,655	475
Incoming Transfer			
General Operating Fund	3,000	3,000	-
	<u>35,269</u>	<u>\$ 37,398</u>	<u>\$ (2,129)</u>
Total Receipts			
EXPENDITURES			
Personal Services	20,558	\$ 21,750	\$ (1,192)
Contractual Services	2,740	2,750	(10)
Commodities	10,726	11,000	(274)
Capital Outlay	3,500	3,500	-
	<u>37,524</u>	<u>\$ 39,000</u>	<u>\$ (1,476)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(2,255)		
UNENCUMBERED CASH, January 1, 2021	<u>11,729</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 9,474</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

SPECIAL HIGHWAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special Highway Tax	\$ 53,998	\$ 42,830	\$ 11,168
Federal Grant - SPARK	838	-	838
	<u>54,836</u>	<u>42,830</u>	<u>12,006</u>
Total Receipts	<u>54,836</u>	<u>\$ 42,830</u>	<u>\$ 12,006</u>
EXPENDITURES			
Personal Services	35,802	\$ 33,127	\$ 2,675
Contractual Services	69	100	(31)
Commodities	19,572	25,000	(5,428)
	<u>55,443</u>	<u>58,227</u>	<u>(2,784)</u>
Total Expenditures	<u>55,443</u>	<u>\$ 58,227</u>	<u>\$ (2,784)</u>
Receipts Over (Under) Expenditures	(607)		
UNENCUMBERED CASH, January 1, 2021	<u>63,621</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 63,014</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 18,265	\$ 19,119	\$ (854)
Delinquent Tax	265	500	(235)
Motor Vehicle Tax	1,039	600	439
Recreational Vehicle Tax	9	5	4
16/20M Vehicle Tax	78	19	59
Commercial Vehicle Tax	12	33	(21)
Watercraft Tax	-	2	(2)
Neighborhood Revitalization Rebate	(533)	-	(533)
State Grant	-	159,779	(159,779)
Federal Grant - CDBG	159,779	-	159,779
	<u>159,779</u>	<u>-</u>	<u>159,779</u>
Total Receipts	<u>178,914</u>	<u>\$ 180,057</u>	<u>\$ (1,143)</u>
EXPENDITURES			
Capital Outlay	<u>25,287</u>	<u>\$ 265,000</u>	<u>\$ (239,713)</u>
Total Expenditures	<u>25,287</u>	<u>\$ 265,000</u>	<u>\$ (239,713)</u>
Receipts Over (Under) Expenditures	153,627		
UNENCUMBERED CASH, January 1, 2021	<u>(65,094)</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 88,533</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

SPECIAL PARK & RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local Alcoholic Liquor Tax	\$ 3,519	\$ 4,642	\$ (1,123)
Local Grants & Donations	5,600	5,000	600
Total Receipts	9,119	\$ 9,642	\$ (523)
EXPENDITURES			
Commodities	1,092	\$ -	\$ 1,092
Capital Outlay	9,565	12,000	(2,435)
Legal Budget	10,657	12,000	(1,343)
Total Expenditures	10,657	\$ 12,000	\$ (1,343)
Receipts Over (Under) Expenditures	(1,538)		
UNENCUMBERED CASH, January 1, 2021	14,179		
UNENCUMBERED CASH, December 31, 2021	\$ 12,641		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

EMPLOYEE BENEFIT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 200,973	\$ 210,413	\$ (9,440)
Delinquent Tax	5,934	3,000	2,934
Motor Vehicle Tax	29,770	32,870	(3,100)
Recreational Vehicle Tax	367	279	88
16/20M Vehicle Tax	874	1,065	(191)
Commercial Vehicle Tax	408	1,793	(1,385)
Watercraft Tax	-	89	(89)
Neighborhood Revitalization	(6,200)	(5,262)	(938)
Employee Contributions	177,103	174,100	3,003
Reimbursements	3,047	-	3,047
Interfund Reimbursements	131,825	142,450	(10,625)
Incoming Transfers			
Electric Utility Operating Fund	6,500	-	6,500
Gas Utility Operating Fund	6,500	-	6,500
Water Utility Operating Fund	2,000	-	2,000
Sewer Utility Operating Fund	1,500	-	1,500
Total Incoming Transfers	16,500	-	16,500
Total Receipts	560,601	\$ 560,797	\$ (196)
EXPENDITURES			
Social Security & Medicare	200,586	\$ 208,600	\$ (8,014)
KPERS	230,078	231,700	(1,622)
Group Health Insurance	104,400	89,000	15,400
Workman's Compensation	23,008	30,500	(7,492)
Unemployment	1,361	1,500	(139)
Miscellaneous	117	-	117
Total Expenditures	559,550	\$ 561,300	\$ (1,750)
Receipts Over (Under) Expenditures	1,051		
UNENCUMBERED CASH, January 1, 2021	280		
UNENCUMBERED CASH, December 31, 2021	\$ 1,331		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

HEALTH INSURANCE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Employee Contributions	\$ 19,673	\$ 25,000	\$ (5,327)
Interfund Reimbursements	<u>279,700</u>	<u>290,000</u>	<u>(10,300)</u>
Total Receipts	<u>299,373</u>	<u>\$ 315,000</u>	<u>\$ (15,627)</u>
EXPENDITURES			
Remittance to Other Agencies	<u>312,094</u>	<u>\$ 315,000</u>	<u>\$ (2,906)</u>
Receipts Over (Under) Expenditures	(12,721)		
UNENCUMBERED CASH, January 1, 2021	<u>120,308</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 107,587</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

CONVENTION & TOURISM FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Local Transient Guest Tax	<u>\$ 38,758</u>	<u>\$ 40,000</u>	<u>\$ (1,242)</u>
EXPENDITURES			
Remittance to Other Agencies	<u>34,899</u>	<u>\$ 40,000</u>	<u>\$ (5,101)</u>
Receipts Over (Under) Expenditures	3,859		
UNENCUMBERED CASH, January 1, 2021	<u>13,595</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 17,454</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

LAND BANK FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2021	<u>4,500</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 4,500</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

COMMUNITY CENTER FUND

	Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Capital Outlay	-	\$ 50,872	\$ (50,872)
	<u> </u>	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2021	<u>50,872</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 50,872</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

ROCKY POND FUND

	<u>Actual</u>
RECEIPTS	
Donations	<u>\$ 8,802</u>
EXPENDITURES	
Capital Outlay	<u> 3,421</u>
Receipts Over (Under) Expenditures	5,381
UNENCUMBERED CASH, January 1, 2021	<u> 217</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 5,598</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2021

EQUIPMENT RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Sale of Surplus Property	\$ 16,899
Incoming Transfers	
General Operating Fund	90,000
Electric Utility Operating Fund	70,005
Gas Utility Operating Fund	30,000
Water Utility Operating Fund	10,000
Sewer Utility Operating Fund	<u>9,414</u>
Total Incoming Transfers	<u>209,419</u>
Total Receipts	<u>226,318</u>
EXPENDITURES	
Capital Outlay	<u>539,463</u>
Receipts Over (Under) Expenditures	(313,145)
UNENCUMBERED CASH, January 1, 2021	<u>797,115</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 483,970</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

SWIMMING POOL PRINCIPAL & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City Sales Tax	\$ 219,641	\$ 165,000	\$ 54,641
EXPENDITURES			
Principal Payments	80,000	\$ 80,000	\$ -
Interest Payments	51,550	51,550	-
Theater Support	1,500	1,500	-
Capital Outlay	25,963	80,000	(54,037)
Total Expenditures	159,013	\$ 213,050	\$ (54,037)
Receipts Over (Under) Expenditures	60,628		
UNENCUMBERED CASH, January 1, 2021	234,545		
UNENCUMBERED CASH, December 31, 2021	\$ 295,173		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

GIFTS & GRANTS FUND

	<u>Actual</u>
RECEIPTS	
Donations	<u>\$ 23,160</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	23,160
UNENCUMBERED CASH, January 1, 2021	<u>-</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 23,160</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2021

AIRPORT CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Capital Outlay	<u>1,409</u>
Receipts Over (Under) Expenditures	(1,409)
UNENCUMBERED CASH, January 1, 2021	<u>23,305</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 21,896</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

CITY CAPITAL IMPROVEMENT FUND

	<u>Actual</u>
RECEIPTS	
Federal Grant - SPARK	\$ 8,365
Federal Grant - ARPA	143,376
Federal Grant - COVID-19 CDBG	148,000
Local Grants	19,250
Incoming Transfers	
Electric Utility Operating Fund	69,000
Gas Utility Operating Fund	66,995
Water Utility Operating Fund	10,000
Sewer Utility Operating Fund	<u>6,000</u>
Total Incoming Transfers	<u>151,995</u>
Total Receipts	<u>470,986</u>
EXPENDITURES	
Contractual Services	7,086
Capital Outlay	139,164
Economic Development	150,737
Street Construction	
Contractual Services	54,500
Capital Outlay	<u>1,295,450</u>
Total Street Construction	<u>1,349,950</u>
Total Expenditures	<u>1,646,937</u>
Receipts Over (Under) Expenditures	(1,175,951)
UNENCUMBERED CASH, January 1, 2021	300,306
Prior Year Cancelled Encumbrances	<u>6,099</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ (869,546) *</u></u>

* See Note 3 Cash Basis Exception

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

WATER TREATMENT PLANT CONSTRUCTION FUND

	<u>Actual</u>
RECEIPTS	
KDHE Loan Proceeds	<u>\$ 151,323</u>
EXPENDITURES	
Contractual Services	1,155,088
Capital Outlay	<u>14,823</u>
Total Expenditures	<u>1,169,911</u>
Receipts Over (Under) Expenditures	(1,018,588)
UNENCUMBERED CASH, January 1, 2021	<u>-</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ (1,018,588) *</u></u>

* See Note 3 Cash Basis Exception

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-19
Page 1 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2021

ELECTRIC UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Electric Sales Receipts	\$ 2,815,465	\$ 2,925,000	\$ (109,535)
Security Lights	21,603	22,000	(397)
Fines & Penalties	3,577	21,000	(17,423)
Capacity Payments	336,000	336,000	-
Sale of Property	6,400	1,000	5,400
Federal Grant - SPARK	3,780	-	3,780
Reimbursements	11,349	5,000	6,349
Miscellaneous Receipts	930	-	930
Generation Payment	391	5,000	(4,609)
Generation Reimbursement	2,495	10,000	(7,505)
	<u>3,201,990</u>	<u>\$ 3,325,000</u>	<u>\$ (123,010)</u>
Total Receipts			
EXPENDITURES			
Electric Administration			
Personal Services	164,005	\$ 162,550	\$ 1,455
Contractual Services	1,472,588	1,710,025	(237,437)
Commodities	2,024	2,500	(476)
Capital Outlay	5,952	6,000	(48)
Refunds	1,379	-	1,379
	<u>1,645,948</u>	<u>1,881,075</u>	<u>(235,127)</u>
Total Electric Administration			
Electric Production			
Personal Services	143,477	182,293	(38,816)
Contractual Services	69,848	123,200	(53,352)
Commodities	23,209	33,100	(9,891)
	<u>236,534</u>	<u>338,593</u>	<u>(102,059)</u>
Total Electric Production			
Electric Distribution			
Personal Services	375,607	334,372	41,235
Contractual Services	34,279	69,175	(34,896)
Commodities	80,163	107,000	(26,837)
	<u>490,049</u>	<u>510,547</u>	<u>(20,498)</u>
Total Electric Distribution			

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-19
Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

ELECTRIC UTILITY OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
General Operating Fund	\$ 153,000	\$ 153,000	\$ -
Employee Benefit Fund	6,500	-	6,500
Equipment Reserve Fund	70,005	69,000	1,005
City Capital Improvement Fund	69,000	70,000	(1,000)
Electric Utility Repair & Extension Fund	300,000	300,000	-
	<u>598,505</u>	<u>592,000</u>	<u>6,505</u>
Total Outgoing Transfers			
	<u>598,505</u>	<u>592,000</u>	<u>6,505</u>
Total Expenditures	<u>2,971,036</u>	<u>\$ 3,322,215</u>	<u>\$ (351,179)</u>
Receipts Over (Under) Expenditures	230,954		
UNENCUMBERED CASH, January 1, 2021	<u>832,090</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 1,063,044</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2021

ELECTRIC UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Miscellaneous Receipts	\$ 13,584
Incoming Transfer	
Electric Utility Operating Fund	<u>300,000</u>
Total Receipts	<u>313,584</u>
EXPENDITURES	
Highway Lighting	17,664
Line Upgrades or Extension	90,498
Capital Outlay	<u>153,077</u>
Total Expenditures	<u>261,239</u>
Receipts Over (Under) Expenditures	52,345
UNENCUMBERED CASH, January 1, 2021	<u>1,038,794</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 1,091,139</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

GAS UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Gas Sales Receipts	\$ 1,028,034	\$ 1,150,000	\$ (121,966)
Connection Fee	602	500	102
Reimbursed Expenses	3,378	-	3,378
Utility Loan Proceeds	600,000	-	600,000
Total Receipts	<u>1,632,014</u>	<u>\$ 1,150,500</u>	<u>\$ 481,514</u>
EXPENDITURES			
Gas Administration			
Personal Services	76,405	\$ 75,160	\$ 1,245
Contractual Services	22,037	22,600	(563)
Commodities	1,929	2,500	(571)
Capital Outlay	2,215	6,000	(3,785)
Principal Payments	92,041	-	92,041
Interest Payments	1,009	-	1,009
Total Gas Administration	<u>195,636</u>	<u>106,260</u>	<u>89,376</u>
Gas Distribution			
Personal Services	157,315	164,548	(7,233)
Contractual Services	1,412,326	1,626,600	(214,274)
Commodities	25,860	30,500	(4,640)
Total Gas Distribution	<u>1,595,501</u>	<u>1,821,648</u>	<u>(226,147)</u>
Outgoing Transfers			
General Operating Fund	44,005	44,000	5
Employee Benefit Fund	6,500	-	6,500
Equipment Reserve Fund	30,000	30,000	-
City Capital Improvement Fund	66,995	67,000	(5)
Gas Utility Repair & Extension Fund	21,000	21,000	-
Total Outgoing Transfers	<u>168,500</u>	<u>162,000</u>	<u>6,500</u>
Total Expenditures	<u>1,959,637</u>	<u>\$ 2,089,908</u>	<u>\$ (130,271)</u>
Receipts Over (Under) Expenditures	(327,623)		
UNENCUMBERED CASH, January 1, 2021	<u>1,132,141</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 804,518</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

GAS UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Gas Utility Operating Fund	<u>\$ 21,000</u>
EXPENDITURES	
Capital Outlay	<u>-</u>
Receipts Over (Under) Expenditures	21,000
UNENCUMBERED CASH, January 1, 2021	<u>730,600</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 751,600</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2021

WATER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Water Sales Receipts	\$ 397,210	\$ 360,000	\$ 37,210
Delinquent Penalties	28,190	-	28,190
Miscellaneous Receipts	2,182	-	2,182
Connection Fee	7,655	8,500	(845)
Default/Disconnect Fee	6,330	26,000	(19,670)
Total Receipts	<u>441,567</u>	<u>\$ 394,500</u>	<u>\$ 47,067</u>
EXPENDITURES			
Administration			
Personal Services	59,340	\$ 58,913	\$ 427
Contractual Services	12,321	20,700	(8,379)
Commodities	389	1,600	(1,211)
Capital Outlay	2,215	3,500	(1,285)
Total Administration	<u>74,265</u>	<u>84,713</u>	<u>(10,448)</u>
Production & Distribution			
Personal Services	94,327	94,929	(602)
Contractual Services	35,164	43,200	(8,036)
Commodities	41,730	43,400	(1,670)
Total Production & Distribution	<u>171,221</u>	<u>181,529</u>	<u>(10,308)</u>
Outgoing Transfers			
General Operating Fund	9,800	9,800	-
Employee Benefit Fund	2,000	-	2,000
Equipment Reserve Fund	10,000	10,000	-
City Capital Improvement Fund	10,000	10,000	-
Water Utility Repair & Extension Fund	-	100,000	(100,000)
Total Outgoing Transfers	<u>31,800</u>	<u>129,800</u>	<u>(98,000)</u>
Total Expenditures	<u>277,286</u>	<u>\$ 396,042</u>	<u>\$ (118,756)</u>
Receipts Over (Under) Expenditures	164,281		
UNENCUMBERED CASH, January 1, 2021	<u>138,403</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 302,684</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2021

WATER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Contractual Services	<u>2,875</u>
Receipts Over (Under) Expenditures	(2,875)
UNENCUMBERED CASH, January 1, 2021	<u>81,049</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 78,174</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2021

SEWER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Sewer Charges	\$ 349,431	\$ 345,000	\$ 4,431
Utility Connect Fee	-	100	(100)
Miscellaneous Receipts	200	-	200
	<u>349,631</u>	<u>\$ 345,100</u>	<u>\$ 4,531</u>
Total Receipts			
EXPENDITURES			
Personal Services	66,604	\$ 65,122	\$ 1,482
Contractual Services	55,993	66,350	(10,357)
Commodities	31,862	38,200	(6,338)
Capital Outlay	-	3,000	(3,000)
Outgoing Transfers			
Employee Benefit Fund	1,500	-	1,500
Equipment Reserve Fund	9,414	10,000	(586)
City Capital Improvement Fund	6,000	6,000	-
Sewer Utility Principal & Interest Reserve Fund	50,005	109,877	(59,872)
Sewer Utility Repair & Extension Fund	109,824	50,000	59,824
	<u>176,743</u>	<u>175,877</u>	<u>866</u>
Total Outgoing Transfers			
Total Expenditures	<u>331,202</u>	<u>\$ 348,549</u>	<u>\$ (17,347)</u>
Receipts Over (Under) Expenditures	18,429		
UNENCUMBERED CASH, January 1, 2021	<u>77,791</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 96,220</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2021

SEWER UTILITY PRINCIPAL & INTEREST RESERVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Sewer Utility Operating Fund	\$ 109,824	\$ 109,877	\$ (53)
EXPENDITURES			
Principal Payments	99,489	\$ 99,490	\$ (1)
Interest Payments	9,544	9,544	-
Service Fee	844	843	1
Total Expenditures	109,877	\$ 109,877	\$ -
Receipts Over (Under) Expenditures	(53)		
UNENCUMBERED CASH, January 1, 2021	57,298		
UNENCUMBERED CASH, December 31, 2021	\$ 57,245		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021

SEWER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Sewer Utility Operating Fund	<u>\$ 50,005</u>
EXPENDITURES	
Capital Outlay	<u> 33,562</u>
Receipts Over (Under) Expenditures	16,443
UNENCUMBERED CASH, January 1, 2021	<u> 227,223</u>
UNENCUMBERED CASH, December 31, 2021	<u><u>\$ 243,666</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

AIRPORT UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Aviation Gas Sales	\$ 9,228	\$ 10,000	\$ (772)
Hanger & Land Rent	7,193	5,500	1,693
	<u>16,421</u>	<u>\$ 15,500</u>	<u>\$ 921</u>
Total Receipts			
EXPENDITURES			
Contractual Services	4,310	\$ 5,000	\$ (690)
Commodities	1,793	2,000	(207)
Fuel Purchases	6,388	7,500	(1,112)
	<u>12,491</u>	<u>\$ 14,500</u>	<u>\$ (2,009)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	3,930		
UNENCUMBERED CASH, January 1, 2021	<u>4,912</u>		
UNENCUMBERED CASH, December 31, 2021	<u>\$ 8,842</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-29

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

LANDFILL UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill Use Charge	\$ 149,868	\$ 160,000	\$ (10,132)
EXPENDITURES			
Contractual Services	151,161	\$ 160,000	\$ (8,839)
Receipts Over (Under) Expenditures	(1,293)		
UNENCUMBERED CASH, January 1, 2021	10,868		
UNENCUMBERED CASH, December 31, 2021	\$ 9,575		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2021

AGENCY FUNDS

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Sales Tax Fund	\$ 8,357	\$ 145,207	\$ 144,757	\$ 8,807
Utility Deposit Fund	<u>40,819</u>	<u>24,013</u>	<u>16,186</u>	<u>48,646</u>
Total Agency Funds	<u>\$ 49,176</u>	<u>\$ 169,220</u>	<u>\$ 160,943</u>	<u>\$ 57,453</u>