SSC CPAs, P.A.

CITY OF HOISINGTON, KANSAS

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2021

Table of Contents

	Page Number
Independent Auditor's Report	1 - 3
STATEMENT 1 Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)	4 - 5
Notes to the Financial Statement	6 - 16
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1 Summary of Expenditures – Actual and Budget (Regulatory Basis)	17
SCHEDULE 2 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)	
General Fund	18 - 21
Special Fire Equipment Fund	22
Library Fund	23
Transient Guest Tax Fund	24
Capital Improvement Fund	25
Special Parks and Recreation Fund	26
Special Machinery and Equipment Fund	27
Special Highway Fund	28
Law Enforcement Grant Fund	29
Ambulance Fund	30
Debt Service Fund	31
Street Projects Fund	32
Sewer Lagoon Project Fund	33
Pool Project Fund	34
Water Utility Fund	35 - 36
Water Emergency and Depreciation Fund	37
Electric Utility Fund	38
Electric Emergency and Depreciation Fund	39
Sanitation Utility Fund	40
Sewer Utility Fund	41
Sewer Plant Replacement Fund	42
Senior Citizen Trust Fund	43
DARE Fund	44
Quality of Life Fund	45
SCHEDULE 3 Summary of Receipts and Disbursements – Agency Funds (Regulatory Basis)	46

Table of Contents

	Page Number
SCHEDULE 4 Schedule of Receipts and Expenditures – (Regulatory Basis) – Related Municipal Entities	
Public Building Commission	47
Hoisington Public Library	48

SSC CPAs, P.A.

Independent Auditor's Report

To the Mayor and City Council
Hoisington, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Hoisington, Kansas (the City), a Municipal Financial Reporting Entity, 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 City of Hoisington, Kansas, 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 City of Hoisington, Kansas, 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 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 described in Note 2 of the financial statement, the financial statement is prepared by City of Hoisington, 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 2 and accounting principles generally accepted in the United States of America, although not reasonably 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 2; 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'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 statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial 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'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's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget and individual fund schedules of regulatory basis receipts and expenditures - actual and budget (Schedules 1, 2, 3 and 4 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 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 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Hoisington, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 9, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedules 2 and 4 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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 30, 2020, on the basis of accounting described in Note 2.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

September 5, 2022

CITY OF HOISINGTON, KANSAS

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

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 244,044	$ 1,950,047	$ 1,963,535	$ 230,556	$ 18,023	$ 248,579
Special Purpose Funds:						
Special Fire Equipment	-	37	37	-	-	-
Library	22,841	97,782	105,003	15,620	7,991	23,611
Transient Guest Tax	4,302	15,886	14,750	5,438	-	5,438
Capital Improvement	2,568,719	931,806	1,377,355	2,123,170	14,632	2,137,802
Special Parks and Recreation	15,142	1,053	-	16,195		16,195
Special Machinery and Equipment	961,393	452,742	270,457	1,143,678	8,526	1,152,204
Special Highway	132,563	85,890	48,100	170,353	-	170,353
Law Enforcement Grant	80	1,368	-	1,448	-	1,448
Ambulance	17,286	2,179	3,080	16,385	-	16,385
Bond and Interest Fund:						
Debt Service	96,624	230,238	187,839	139,023	-	139,023
Capital Project Funds:						
Street Projects	562,770	2,273	24,204	540,839	-	540,839
Sewer Lagoon Project	-	-	-	-	-	-
Pool Project	-	2,098,952	16,462	2,082,490	16,462	2,098,952
Business Funds:						
Water Utility	163,252	836,476	801,459	198,269	17,014	215,283
Water Emergency and Depreciation	339,263	20,420	-	359,683	-	359,683
Electric Utility	1,207,122	3,082,763	2,653,339	1,636,546	39,682	1,676,228
Electric Emergency and Depreciation	937,334	32,120	374,844	594,610	-	594,610
Sanitation Utility	149	285,735	282,411	3,473	164	3,637
Sewer Utility	173,715	618,573	632,096	160,192	2,447	162,639
Sewer Plant Replacement	257,433	165,386	-	422,819	-	422,819

CITY OF HOISINGTON, KANSAS

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

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds:						
Senior Citizen Trust	$ 32,691	$ 4,640	$ 4,078	$ 33,253	$ -	$ 33,253
DARE	6,085	7	-	6,092	-	6,092
Quality of Life	-	178,071	-	178,071	-	178,071
Total City Funds	7,742,808	11,094,444	8,759,049	10,078,203	124,941	10,203,144
Related Municipal Entities:						
Public Building Commission	15,381,412	180,371	8,452,192	7,109,591	-	7,109,591
Hoisington Public Library	94,472	116,194	118,296	92,370	-	92,370
Total Related Municipal Entities	15,475,884	296,565	8,570,488	7,201,961	-	7,201,961
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 23,218,692	$ 11,391,009	$ 17,329,537	$ 17,280,164	$ 124,941	$ 17,405,105

Composition of Cash:	
Certificates of Deposits	$ 1,163,232
Checking and Money Market Accounts	9,089,178
Cash on Hand	200
Total Related Municipal Entities	7,201,961
Total Cash	17,454,571
Agency Funds per Schedule 3	(49,466)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 17,405,105

1. REPORTING ENTITY

City of Hoisington, Kansas (the City) is a municipal corporation governed by a citizen elected mayor and eight elected council members. The financial statement presents the City of Hoisington, Kansas (the primary government) and its related municipal entities. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Public Building Commission: The Public Building Commission was formed in 2006 Under K.S.A. 12-1757. The Commission can sue and be sued, and can buy, sell, or lease real property. The Commission can issue revenue bonds without City approval for the purpose of providing funds to acquire, erect, equip, repair, maintain, and operate buildings or other facilities maintained and operated by the City, as amended by Charter Ordinance No. 10.

Hoisington Public Library: The City's Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City. The board members are appointed by the Mayor. The City substantially funds the library's operations by levying tax dollars for the Library.

2. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

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.

Fund Descriptions. The following types of funds comprise the financial activities of 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 revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

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.

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

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 (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. 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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did not hold a revenue neutral rate hearing for this year.

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

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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Capital Improvement Fund	Ambulance Fund
Special Machinery and Equipment Fund	Senior Citizen Trust Fund
DARE Fund	Quality of Life Fund
Law Enforcement Grant Fund	Street Projects Fund
Pool Project Fund	Sewer Lagoon Project Fund

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

4. DEPOSITS AND INVESTMENTS

As of December 31, 2021, the Public Building Commission had the following investments and maturities.

			Investment Maturity	
Investment Type		Fair Value	Less than 1 Yr.	Rating U.S.
Federated Government Obligations Fund #395	$	6,859,591	$ 6,859,591	AAAm
Security Bank Kansas CityMoney Market		250,000	250,000	N/A
Total Fair Value	$	7,109,591	$ 7,109,591	

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 deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Hoisington Public Building Commission’s allocation of investment as of December 31, 2021, are as follows:

Investments	Percentage of Investments
Federated Government Obligations Fund #395	96%
Security Bank Kansas City Money Market	4%

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, except during designated "peak periods" when required coverage is 50%. The City has

not designated a "peak period."

At December 31, 2021, the carrying amount of deposits for the City and Library was $10,252,610 and $92,370, respectively. The bank balance for the City and Library was $10,714,934 and $95,200, respectively. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $701,709 was covered by federal depository insurance, $10,013,225 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 counterpart, 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 requires investments to be adequately secured.

5. REIMBURSEMENTS

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

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Fund	K.S.A. 12-1, 118	$	257,083
General Fund	Special Machinery and Equipment Fund	K.S.A. 12-1, 117		137,000
Water Utility Fund	Water Emergency & Depreciation Fund	K.S.A. 12-825d		20,000
Water Utility Fund	Capital Improvement Fund	K.S.A. 12-1, 118		57,500
Water Utility Fund	Special Machinery and Equipment Fund	K.S.A. 12-1, 117		45,000
Water Utility Fund	General Fund	K.S.A. 12-825d		30,000
Water Utility Fund	Debt Service Fund	K.S.A. 12-825d		50,000
Electric Utility Fund	Electric Emergency & Depreciation Fund	K.S.A. 12-825d		30,000
Electric Utility Fund	Capital Improvement Fund	K.S.A. 12-1, 118		220,000
Electric Utility Fund	Special Machinery and Equipment Fund	K.S.A. 12-1, 117		60,000
Electric Utility Fund	General Fund	K.S.A. 12-825d		24,000
Sanitation Utility Fund	General Fund	K.S.A. 12-825d		7,500
Sanitation Utility Fund	Capital Improvement Fund	K.S.A. 12-1118		5,000
Sewer Utility Fund	General Fund	K.S.A. 12-825d		30,000
Sewer Utility Fund	Sewer Plant Replacement Fund	K.S.A. 12-825d		165,000
Sewer Utility Fund	Capital Improvement Fund	K.S.A. 12-1, 118		75,000
Sewer Utility Fund	Special Machinery and Equipment Fund	K.S.A. 12-1, 117		20,000
Sewer Utility Fund	Debt Service Fund	K.S.A 12-825d		135,000
Street Projects Fund	Debt Service Fund	K.S.A 12-825d		24,204
Library Fund	Capital Improvement Fund	K.S.A. 12-1, 118		10,000

7. DEFINED BENEFIT PENSION PLAN

Plan Description. The City 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. 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, and KPERS 3 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 Death and Disability Program) and statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City of Hoisington and the Hoisington Public Library were $117,968 and $3,867 respectively, for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City of Hoisington and the Hoisington Public Library's proportionate share of the net pension liability reported by KPERS was $872,644 and $27,539 respectively. 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 of Hoisington and Hoisington Public Library's proportion of the net pension liability was based on the ratio of the City of Hoisington and Hoisington Public Library'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.

8. 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 City employees and permits them to defer a portion of their salary until future years. The plan allows for a 5% contribution by the City for the City Manager position only. During 2021, this contribution was $41,731. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

9. COMPENSATED ABSENCES

The City's compensated absence policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
0-1	3.33 hours/month; max 5 days
2-6	6.67 hours/month; max 15 days
7-13	10 hours/month; max 20 days
14-20	13.34 hours/month; max 25 days
21 and over	16.67 hours/month; max 30 days

Part-time employees who work less than 40 hours per week shall earn vacation at a rate of 8 hours for each 250 hours of employment. Vacation earned may not be taken until the part-time employee who has worked less than six full months in the twelve calendar months preceding. The maximum accrual for vacation shall be no more than 40 hours plus the yearly amount based on years of service as noted above for all employees.

Compensation for authorized overtime work shall be at the rate of one and one-half times the employee's regular rate of pay. Overtime compensation shall be paid no later than the first payday following the pay period in which it was earned. At the discretion of the City Manager, an employee may be given compensatory time off in lieu of cash payments for the overtime worked. The City Manager or supervisor will inform employees before the work is performed that compensatory time will be paid in lieu of monetary compensation for overtime. Any compensatory time off shall be at the rate of one and one-half times the hours of overtime worked and is accruable up to 80 hours for non-safety and public safety employees. Once an employee reaches 80 hours accumulated compensatory time, they will be paid the overtime monetarily. Upon termination of employment, the accrued compensatory time will be paid to the employee either at the average rate of pay received during the last three years of employment or at the final rate of pay received, whichever is higher.

The City's policy for sick leave permits a full-time employee to earn sick leave at the rate of 14 days per year for any full year's work and accumulates year to year if unused if hired before January 1, 2020. Full-time employees hired after January 1, 2020 may acquire no more than 60 days or 480 hours of sick leave. Sick leave for part time employees is computed at the rate of one and one-sixth (1 1/6) days for each full month of 173.33 hours worked except that no sick leave with pay shall be allowed to any part time employee who has averaged less than 15 work days for a three month period immediately preceding illness. Unused sick leave will not be paid upon termination. Upon retirement of an employee hired prior to January 1, 2020, 25% of all unused accumulated sick leave hours will be paid by the City to the employee at the current salary rate at the time of retirement. For employees who have 80% of unused sick leave accumulated will be paid 40% of all unused accumulated sick leave. For employees with 90% of unused sick leave accumulated will be paid 50% of all unused accumulated sick leave.

The City pays longevity pay to employees who have been employed five years or longer. Longevity pay is paid once a year. The City's policy regarding longevity pay for full-time employees is as follows:

Years Worked	Amount Earned
5-9	$.25 per hour
10-14	$.35 per hour
15-19	$.45 per hour
20 and over	$.55 per hour

10. OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the City allows retirees under age 65 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 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.

Death and Disability Other Post-Employment Benefits. As provided by 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 June 30, 2021.

11. CAPITAL PROJECTS

Capital Project authorizations with approved change orders compared with expenditures form inception are as follows:

	Project Authorization	Expenditures to Date
Swimming pool project	$ 2,100,000	$ 16,462

12. LEASE PURCHASE AGREEMENT

On March 15, 2006, Hoisington Public Building Commission entered into a lease purchase agreement with Clara Barton Hospital Association, Inc. Concurrently**,** the original Series 2006 revenue bond entered into by Hoisington Public Building Commission was used for the formation and implementation of a hospital. On August 6, 2014, Hoisington Public Building Commission entered into refunding revenue bond Series 2014 with Security Bank of Kansas City. This revenue bond refunded the Series 2006 revenue bond in the amount of $2,405,000. On October 10, 2020, Hoisington Public Building Commission entered into the revenue bond series 2020 A&B with Security Bank of Kansas City for the hospital expansion project in the amount of $15,000,000. The City is ultimately responsible for this debt and lease obligation on behalf of the Public Building Commission.

Under this agreement, Clara Barton Hospital Association, Inc. records this debt on its books and makes all associated principal and interest payments. When the debt is no longer outstanding, Clara Barton Hospital Association, Inc. will receive the hospital as an asset from Hoisington Public Building Commission. Clara Barton Hospital Association, Inc. is required to be audited each year. For a copy of this report, contact the City Clerk.

During the year ended December 31, 2021, Hoisington Public Building Commission recorded $7,894,531 of capital expenditures as part of the hospital expansion project.

Total lease payments are shown below:

Year Ending December 31		Total
2022	$	382,138
2023		887,138
2024		888,098
2025		887,998
2026		887,075
2027		885,575
2028		888,225
2029		888,125
2030		891,775
2031		889,825
2032		892,425
2033		889,425
2034		890,975
2035		961,925
2036		892,275
2037		892,025
2038		891,175
2039		889,725
2040		892,675
2041		889,875
2042		889,150
2043		892,850
2044		890,825
2045		888,200
Total lease payments outstanding	$	20,919,497

13. CONDUIT DEBT

From time to time, the City has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues are provided by the private-sector entities services by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2021, all such bonds have been repaid.

14. RISK MANAGEMENT AND UNCERTAINTIES

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 workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the

City joined together with other counties in the State to participate in Kansas Municipal Insurance Trust per K.S.A. 12-1216 et seq., as amended. This is a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The City pays an annual premium to Kansas Municipal Insurance Trust for its workers compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Municipal Insurance Trust's management.

As a result of significant disruption in the U.S. economy due to the outbreak of the COVID-19 Coronavirus in 2020, uncertainties have arisen which are likely to negatively impact future operating results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

15. FOUNDATION ENDOWMENT

On February 10, 2020, the City initially contributed $147,500 to the Golden Belt Community Foundation (Foundation) to establish the City of Hoisington, Kansas Quality of Life Endowment Fund. The purpose of the fund is to provide funds to the City of Hoisington, Kansas, and its designated charitable programs and projects that enhance the quality of life within the community. Ultimately, the Foundation has variance power and has final authority over the endowment. Total contributions from the City to the Foundation during 2021 were $475,854.

16. SUBSEQUENT EVENTS

The City's management has evaluated events and transactions occurring after December 31, 2021 through September 5, 2022. The aforementioned date represents the date the financial statement was available to be issued.

17. 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	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2010 B - Water System	3.00%	11/24/2010	$ 879,000	12/1/2050	$ 745,358	$ -	$ 15,667	$ 729,691	$ 22,361
Series 2013 - General Refunding	2.05%	9/6/2013	915,000	9/1/2022	95,000	-	70,000	25,000	1,948
Series 2021 - Swimming Pool	2.00%	12/15/2021	2,100,000	11/1/2041	-	2,100,000	-	2,100,000	-
Total General Obligation Bonds					840,358	2,100,000	85,667	2,854,691	24,309
KDHE Loan									
Water Pollution Control - Drawn	2.01%	10/7/2015	798,040	9/1/2036	952,806	-	56,690	896,116	18,833
Total KDHE Loan					952,806	-	56,690	896,116	18,833
Public Building Commission									
Series 2014 - Refunding	2-3%	8/6/2014	2,405,000	11/2/2021	190,000	-	190,000	-	5,700
Series 2020A - Hospital Expansion	2-3%	10/15/2020	12,000,000	11/1/2045	12,000,000	-	-	12,000,000	361,822
Series 2020B - Hospital Expansion	2-3%	10/15/2020	3,000,000	11/1/2028	3,000,000	-	-	3,000,000	37,300
Total Public Building Commission					15,190,000	-	190,000	15,000,000	404,822
TOTAL CONTRACTUAL INDEBTEDNESS					$ 16,983,164	$ 2,100,000	$ 332,357	$ 18,750,807	$ 447,964

17. LONG-TERM DEBT (CONTINUED)

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2050	Total
Principal											
General Obligation Bonds											
Series 2010 B - Water System	$ 16,137	$ 16,621	$ 17,120	$ 17,633	$ 18,162	$ 99,318	$ 115,137	$ 133,476	$ 154,735	$ 141,352	$ 729,691
Series 2013 - General Refunding	25,000	-	-	-	-	-	-	-	-	-	25,000
Series 2021 - Swimming Pool	75,000	90,000	90,000	90,000	95,000	500,000	555,000	605,000	-	-	2,100,000
KDHE Loan											
Water Pollution Control	50,805	51,959	53,141	54,349	55,584	297,452	332,826	-	-	-	896,116
Public Building Commission											
Series 2020A - Hospital Expansion	-	-	-	-	-	1,800,000	3,180,000	3,685,000	3,335,000	-	12,000,000
Series 2020B - Hospital Expansion	-	505,000	510,000	515,000	520,000	950,000	-	-	-	-	3,000,000
Total principal	166,942	663,580	670,261	676,982	688,746	3,646,770	4,182,963	4,423,476	3,489,735	141,352	18,750,807
Interest											
General Obligation Bonds											
Series 2010 B - Water System	21,891	21,407	20,908	20,394	19,865	90,820	75,000	56,664	35,403	10,758	373,110
Series 2013 - General Refunding	513	-	-	-	-	-	-	-	-	-	513
Series 2021 - Swimming Pool	37,404	41,113	39,313	37,513	35,713	149,463	97,362	38,955	-	-	476,836
KDHE Loan											
Water Pollution Control	17,758	16,731	15,681	14,607	13,509	50,167	18,707	-	-	-	147,160
Public Building Commission											
Series 2020A - Hospital Expansion	346,425	346,425	346,425	346,425	346,425	1,672,575	1,347,025	770,475	226,025	-	5,748,225
Series 2020B - Hospital Expansion	35,713	35,713	31,672	26,573	20,650	20,949	-	-	-	-	171,270
Total Interest	459,704	461,389	453,999	445,512	436,162	1,983,974	1,538,094	866,094	261,428	10,758	6,917,114
Service Fee											
KDHE Loan											
Water Pollution Control	2,209	2,081	1,951	1,816	1,680	6,240	2,327	-	-	-	18,304
TOTAL PRINCIPAL, INTEREST AND SERVICE FEE	$ 628,855	$1,127,050	$ 1,126,211	$ 1,124,310	$ 1,126,588	$ 5,636,984	$ 5,723,384	$ 5,289,570	$ 3,751,163	$ 152,110	$ 25,686,225

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

CITY OF HOISINGTON, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 1

Fund	Certified Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund:					
General	$ 2,343,847	$ -	$ 2,343,847	$ 1,963,535	$ (380,312)
Special Purpose Funds:					
Special Fire Equipment	800	-	800	37	(763)
Library	118,833	-	118,833	105,003	(13,830)
Transient Guest Tax	24,947	-	24,947	14,750	(10,197)
Special Parks and Recreation	16,493	-	16,493	-	(16,493)
Special Highway	225,391	-	225,391	48,100	(177,291)
Bond and Interest Fund:					
Debt Service	282,000	-	282,000	187,839	(94,161)
Business Funds:					
Water Utility	976,705	-	976,705	801,459	(175,246)
Water Emergency and Depreciation	361,225	-	361,225	-	(361,225)
Electric Utility	3,737,810	-	3,737,810	2,653,339	(1,084,471)
Electric Emergency and Depreciation	1,008,628	-	1,008,628	374,844	(633,784)
Sanitation Utility	293,677	-	293,677	282,411	(11,266)
Sewer Utility	686,125	-	686,125	632,096	(54,029)
Sewer Plant Replacement	422,514	-	422,514	-	(422,514)

CITY OF HOISINGTON, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 559,097	$ 566,238	$ 572,428	$ (6,190)
Delinquent Tax	39,216	19,015	10,500	8,515
Motor Vehicle Tax	133,674	111,819	125,485	(13,666)
Recreational Vehicle Tax	-	-	2,009	(2,009)
16/20M Vehicle Tax	800	773	700	73
Commercial Vehicle Tax	-	-	1,437	(1,437)
Watercraft Tax	-	-	681	(681)
Local Alcoholic Liquor	1,195	1,035	966	69
County Sales Tax	357,388	391,748	342,384	49,364
Local Sales Tax 0.25%	57,225	59,323	52,500	6,823
Total Taxes and Shared Revenue	1,148,595	1,149,951	1,109,090	40,861
Intergovernmental	78,184	14,108	260,500	(246,392)
Public Transportation Funds	27,237	33,752	-	33,752
Licenses and Permits				
City Permits	16,936	15,629	13,000	2,629
Licenses	9,135	9,031	7,350	1,681
Total Licenses and Permits	26,071	24,660	20,350	4,310
Charges for Services				
Cemetery Lots and Services	11,005	16,880	10,500	6,380
Swimming Pool Receipts	222	1,099	847	252
Concession Stand Receipts	2,186	6,247	4,500	1,747
Pool Maintenance Fee	28,253	28,480	28,000	480
Facility Usage Fee	2,500	2,500	2,500	-
Ambulance Run Fees	122,893	108,805	137,500	(28,695)
Ambulance County Subsidy	98,873	110,753	85,000	25,753
Total Charges for Services	265,932	274,764	268,847	5,917
Fines and Forfeitures	16,780	24,661	15,500	9,161
Interest and Other				
Interest	1,399	867	1,250	(383)
Franchise Fees	320,554	330,186	318,500	11,686
Rental Income	1,425	2,551	1,500	1,051
Miscellaneous	4,255	3,047	3,250	(203)
Total Interest and Other	327,633	336,651	324,500	12,151

CITY OF HOISINGTON, KANSAS

GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Water Utility Fund	$ 30,000	$ 30,000	$ 30,000	$ -
Transfer from Electric Utility Fund	24,000	24,000	24,000	-
Transfer from Sewer Utility Fund	30,000	30,000	30,000	-
Transfer from Sanitation Utility Fund	7,500	7,500	7,500	-
Total Operating Transfers	91,500	91,500	91,500	-
Total Cash Receipts	1,981,932	1,950,047	$ 2,090,287	$ (140,240)
Expenditures				
Administration				
Personnel	177,369	180,773	$ 185,890	$ (5,117)
Contractual Services	99,179	50,055	51,550	(1,495)
Commodities	6,784	2,581	12,250	(9,669)
Capital Outlay	-	-	265,362	(265,362)
Total Administration	283,332	233,409	515,052	(281,643)
Law Department				
Personnel	24,753	23,428	27,000	(3,572)
Contractual Services	7,615	5,919	15,050	(9,131)
Commodities	337	105	850	(745)
Total Law Department	32,705	29,452	42,900	(13,448)
Police Department				
Personnel	351,379	380,138	346,500	33,638
Contractual Services	67,710	65,852	54,900	10,952
Commodities	12,345	11,515	44,375	(32,860)
Capital Outlay	-	-	21,500	(21,500)
Total Police Department	431,434	457,505	467,275	(9,770)
Ambulance Service				
Personnel	135,429	149,657	203,250	(53,593)
Contractual Services	28,930	41,207	42,600	(1,393)
Commodities	17,239	11,678	34,750	(23,072)
Capital Outlay	-	-	30,000	(30,000)
Total Ambulance Service	181,598	202,542	310,600	(108,058)
Fire Department				
Personnel	-	-	1,700	(1,700)
Capital Outlay	-	-	5,450	(5,450)
Total Fire Department	-	-	7,150	(7,150)

CITY OF HOISINGTON, KANSAS

GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Municipal Building				
Personnel	$ 11,792	$ 8,901	$ 14,000	$ (5,099)
Contractual Services	26,220	26,167	26,650	(483)
Commodities	1,704	2,084	12,295	(10,211)
Total Municipal Building	39,716	37,152	52,945	(15,793)
Parks Department				
Personnel	48,020	56,407	56,100	307
Contractual Services	36,523	36,732	42,700	(5,968)
Commodities	7,275	6,858	9,225	(2,367)
Capital Outlay	-	-	18,750	(18,750)
Total Parks Department	91,818	99,997	126,775	(26,778)
Cemetery Department				
Personnel	-	-	9,825	(9,825)
Contractual Services	1,451	2,377	1,735	642
Commodities	3,004	7,258	4,625	2,633
Capital Outlay	-	-	7,000	(7,000)
Total Cemetery Department	4,455	9,635	23,185	(13,550)
Swimming Pool				
Personnel	12,748	21,839	30,500	(8,661)
Contractual Services	17,429	9,770	25,640	(15,870)
Commodities	6,181	11,721	16,750	(5,029)
Capital Outlay	-	-	37,000	(37,000)
Total Swimming Pool	36,358	43,330	109,890	(66,560)
Streets				
Personnel	4,582	19,267	46,575	(27,308)
Contractual Services	31,290	29,139	17,750	11,389
Commodities	49,102	49,391	70,250	(20,859)
Capital Outlay	-	-	35,000	(35,000)
Total Streets	84,974	97,797	169,575	(71,778)
Economic Development				
Community Development Projects	1,445	4,143	14,000	(9,857)
Demolition	-	4,900	-	4,900
Total Economic Development	1,445	9,043	14,000	(4,957)
Employee Benefits				
Personnel	315,011	341,074	472,500	(131,426)
Contractual Services	32,897	8,516	32,000	(23,484)
Total Employee Benefits	347,908	349,590	504,500	(154,910)

CITY OF HOISINGTON, KANSAS

GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures				
Transfers				
Transfer to Capital Improvement Fund	$ 346,000	$ 257,083	$ -	$ 257,083
Transfer to Special Machinery and Equipment Fund	143,000	137,000	-	137,000
Total Transfers	489,000	394,083	-	394,083
Total Expenditures	2,024,743	1,963,535	$ 2,343,847	$ (380,312)
Receipts Over (Under) Expenditures	(42,811)	(13,488)		
Unencumbered Cash, Beginning	286,855	244,044		
Unencumbered Cash, Ending	$ 244,044	$ 230,556		

CITY OF HOISINGTON, KANSAS
SPECIAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 54	$ -	$ -	$ -
Delinquent Tax	323	37	550	(513)
Motor Vehicle Tax	4	-	-	-
16/20M Vehicle Tax	12	-	-	-
Interest on Idle Funds	-	-	250	(250)
Total Cash Receipts	393	37	$ 800	$ (763)
Expenditures				
Capital Outlay	393	37	$ 800	$ (763)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF HOISINGTON, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 75,346	$ 75,769	$ 80,796	$ (5,027)
Delinquent Tax	5,560	2,606	500	2,106
Motor Vehicle Tax	18,184	14,295	16,910	(2,615)
Recreational Vehicle Tax	-	-	271	(271)
16/20M Vehicle Tax	116	5,057	95	4,962
Commercial Vehicle Tax	-	-	194	(194)
Watercraft Tax	-	-	92	(92)
Interest on Idle Funds	88	55	20	35
Total Cash Receipts	99,294	97,782	$ 98,878	$ (1,096)
Expenditures				
Appropriations	90,500	91,000	91,000	-
City Utility Consumption	3,653	4,003	5,333	(1,330)
Cash Basis Reserve	-	-	12,500	(12,500)
Transfer to Capital Improvement Fund	10,000	10,000	10,000	-
Total Expenditures	104,153	105,003	$ 118,833	$ (13,830)
Receipts Over (Under) Expenditures	(4,859)	(7,221)		
Unencumbered Cash, Beginning	27,700	22,841		
Unencumbered Cash, Ending	$ 22,841	$ 15,620		

CITY OF HOISINGTON, KANSAS
TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Transient Guest Tax	$ 11,424	$ 14,879	$ 15,500	$ (621)
Interest	34	7	75	(68)
Miscellaneous income	-	1,000	-	1,000
Total Cash Receipts	11,458	15,886	$ 15,575	$ 311
Expenditures				
Tourism Related Projects	25,000	-	12,500	(12,500)
Tourism Related Events	10,000	4,250	3,500	750
Tourism Related Marketing	7,500	10,500	8,947	1,553
Total Expenditures	42,500	14,750	$ 24,947	$ (10,197)
Receipts Over (Under) Expenditures	(31,042)	1,136		
Unencumbered Cash, Beginning	35,344	4,302		
Unencumbered Cash, Ending	$ 4,302	$ 5,438		

CITY OF HOISINGTON, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 8,316	$ 5,365
Miscellaneous and Reimbursements	193,208	301,858
Transfer from General Fund	346,000	257,083
Transfer from Water Utility Fund	125,000	57,500
Transfer from Electric Utility Fund	270,000	220,000
Transfer from Sewer Utility Fund	150,000	75,000
Transfer from Sanitation Utility Fund	25,000	5,000
Transfer from Library Fund	10,000	10,000
Transfer from Special Machinery and Equipment Fund	401,707	-
Total Cash Receipts	1,529,231	931,806
Expenditures		
Capital Outlay	83,746	901,501
Quality of Life endowment	493,206	475,854
Transfer to Water Emergency and Depreciation Fund	257,713	-
Transfer to Electric Emergency and Depreciation Fund	444,231	-
Transfer to Sewer Plant Replacement Fund	86,000	-
Total Expenditures	1,364,896	1,377,355
Receipts Over (Under) Expenditures	164,335	(445,549)
Unencumbered Cash, Beginning	2,404,384	2,568,719
Unencumbered Cash, Ending	$ 2,568,719	$ 2,123,170

CITY OF HOISINGTON, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Alcoholic Liquor Tax	$ 1,195	$ 1,035	$ 1,417	$ (382)
Interest	22	18	25	(7)
Total Cash Receipts	1,217	1,053	$ 1,442	$ (389)
Expenditures				
Contractual Services	-	-	$ 16,493	$ (16,493)
Receipts Over (Under) Expenditures	1,217	1,053		
Unencumbered Cash, Beginning	13,925	15,142		
Unencumbered Cash, Ending	$ 15,142	$ 16,195		

CITY OF HOISINGTON, KANSAS
SPECIAL MACHINERY AND EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 6,395	$ 188,189
Interest	3,673	2,553
Transfer from General Fund	143,000	137,000
Transfer from Water Utility Fund	87,500	45,000
Transfer from Electric Utility Fund	60,000	60,000
Transfer from Sewer Utility Fund	20,000	20,000
Total Cash Receipts	320,568	452,742
Expenditures		
Capital Outlay	41,769	270,457
Transfer to Capital Improvement Fund	401,707	-
Total Expenditures	443,476	270,457
Receipts Over (Under) Expenditures	(122,908)	182,285
Unencumbered Cash, Beginning	1,084,301	961,393
Unencumbered Cash, Ending	$ 961,393	$ 1,143,678

CITY OF HOISINGTON, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
State of Kansas Gas Tax	$ 64,804	$ 71,435	$ 57,840	$ 13,595
Connecting Links	9,507	9,493	5,650	3,843
Reimbursed Expenses	7,369	4,782	2,060	2,722
Interest	288	180	-	180
Total Cash Receipts	81,968	85,890	$ 65,550	$ 20,340
Expenditures				
Personnel	32,173	31,181	59,371	(28,190)
Contractual Services	18,706	15,800	20,035	(4,235)
Commodities	45,976	1,119	73,485	(72,366)
Capital Outlay	-	-	72,500	(72,500)
Total Expenditures	96,855	48,100	$ 225,391	$ (177,291)
Receipts Over (Under) Expenditures	(14,887)	37,790		
Unencumbered Cash, Beginning	147,450	132,563		
Unencumbered Cash, Ending	$ 132,563	$ 170,353		

CITY OF HOISINGTON, KANSAS
LAW ENFORCEMENT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Tax Distribution Funds	$ 1,258	$ 1,367
Drug Forfeiture Monies	600	-
Interest	8	1
Total Cash Receipts	1,866	1,368
Expenditures		
Contractual Services	7,658	-
Receipts Over (Under) Expenditures	(5,792)	1,368
Unencumbered Cash, Beginning	5,872	80
Unencumbered Cash, Ending	$ 80	$ 1,448

CITY OF HOISINGTON, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Donations	$ 25	$ 1,869
Interest	21	20
Miscellaneous	5,696	290
Total Cash Receipts	5,742	2,179
Expenditures		
Commodities	-	3,080
Receipts Over (Under) Expenditures	5,742	(901)
Unencumbered Cash, Beginning	11,544	17,286
Unencumbered Cash, Ending	$ 17,286	$ 16,385

CITY OF HOISINGTON, KANSAS
DEBT SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 17,158	$ 17,479	$ 17,209	$ 270
Delinquent Tax	717	480	361	119
Motor Vehicle Tax	1,792	2,922	3,852	(930)
Recreational Vehicle Tax	-	-	62	(62)
16/20M Vehicle Tax	11	10	9	1
Commercial Vehicle Tax	-	-	44	(44)
Watercraft Tax	-	-	21	(21)
Interest	149	143	95	48
Transfer from Water Utility Fund	50,000	50,000	50,000	-
Transfer from Sewer Utility Fund	135,000	135,000	135,000	-
Transfer from Street Projects Fund	25,000	24,204	24,203	1
Total Cash Receipts	229,827	230,238	$ 230,856	$ (618)
Expenditures				
Bond Principal	147,623	142,356	140,000	2,356
Bond Interest	41,701	43,141	50,000	(6,859)
Cash Basis Reserve	-	-	26,000	(26,000)
Bond Commission/Cost of Issuance	2,481	2,342	66,000	(63,658)
Expenditures	191,805	187,839	$ 282,000	$ (94,161)
Receipts Over (Under) Expenditures	38,022	42,399		
Unencumbered Cash, Beginning	58,602	96,624		
Unencumbered Cash, Ending	$ 96,624	$ 139,023		

CITY OF HOISINGTON, KANSAS
STREET PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Sales Tax Revenue	$ 171,676	$ -
Interest	2,801	2,273
Total Cash Receipts	174,477	2,273
Expenditures		
Main Street Project	118,545	-
Transfer to Debt Service Fund	25,000	24,204
Expenditures	143,545	24,204
Receipts Over (Under) Expenditures	30,932	(21,931)
Unencumbered Cash, Beginning	531,838	562,770
Unencumbered Cash, Ending	$ 562,770	$ 540,839

CITY OF HOISINGTON, KANSAS
SEWER LAGOON PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
CDBG Funds	$ 210,500	$ -
KDHE Loan Proceeds	374,863	-
Total Cash Receipts	585,363	-
Expenditures		
Administration fees	-	-
Project Costs	585,363	-
Expenditures	585,363	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF HOISINGTON, KANSAS
SEWER LAGOON PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	$ -	$ 2,098,952
Expenditures		
Cost of issuance	-	16,462
Receipts Over (Under) Expenditures	-	2,082,490
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 2,082,490

CITY OF HOISINGTON, KANSAS
WATER UTILITY FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales to Customers	$ 824,884	$ 812,878	$ 784,841	$ 28,037
Internal Sales	3,007	1,960	3,500	(1,540)
Penalties	12,391	11,449	12,500	(1,051)
Customer Connection Fees	5,600	5,050	6,000	(950)
Water Use Fee	2,277	2,220	2,300	(80)
Reimbursed Expenses	431	1,066	500	566
State Set Off Funds	948	1,388	700	688
Interest on Idle Funds	301	265	350	(85)
Miscellaneous	639	200	-	200
Total Cash Receipts	850,478	836,476	$ 810,691	$ 25,785
Expenditures				
Administration				
Personnel	74,379	99,031	321,155	(222,124)
Contractual Services	33,244	40,381	-	40,381
Commodities	862	940	-	940
Total Administration	108,485	140,352	321,155	(180,803)
Water Distribution				
Personnel	141,942	158,889	211,700	(52,811)
Contractual Services	13,213	25,489	-	25,489
Commodities	13,217	20,480	-	20,480
Total Water Distribution	168,372	204,858	211,700	(6,842)
Water Treatment				
Personnel	155,916	130,754	243,850	(113,096)
Contractual Services	72,858	103,957	-	103,957
Commodities	18,787	19,038	-	19,038
Total Water Treatment	247,561	253,749	243,850	9,899

CITY OF HOISINGTON, KANSAS
WATER UTILITY FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Non-Operating				
Transfer to General Fund	$ 30,000	$ 30,000	$ 30,000	$ -
Transfer to Debt Service Fund	50,000	50,000	50,000	-
Transfer to Capital Improvement Fund	125,000	57,500	55,000	2,500
Transfer to Special Machinery and Equipment Fund	87,500	45,000	45,000	-
Transfer to Water Emergency and Depreciation Fund	20,000	20,000	20,000	-
Total Non-Operating	312,500	202,500	200,000	2,500
Total Expenditures	836,918	801,459	$ 976,705	$ (175,246)
Receipts Over (Under) Expenditures	13,560	35,017		
Unencumbered Cash, Beginning	149,692	163,252		
Unencumbered Cash, Ending	$ 163,252	$ 198,269		

CITY OF HOISINGTON, KANSAS
WATER EMERGENCY AND DEPRECIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Interest	$ 806	$ 420	$ 1,500	$ (1,080)
Transfer from Water Utility Fund	20,000	20,000	20,000	-
Transfer from Capital Improvement Fund	257,713	-	-	-
Total Cash Receipts	278,519	20,420	$ 21,500	$ (1,080)
Expenditures				
Capital Outlay	-	-	361,225	(361,225)
Total Expenditures	-	-	$ 361,225	$ (361,225)
Receipts Over (Under) Expenditures	278,519	20,420		
Unencumbered Cash, Beginning	60,744	339,263		
Unencumbered Cash, Ending	$ 339,263	$ 359,683		

CITY OF HOISINGTON, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales to Customers	$ 2,380,210	$ 2,963,116	$ 2,330,000	$ 633,116
Internal Sales	59,023	60,570	47,000	13,570
Penalties	35,419	33,285	32,000	1,285
Customer Connection Fees	13,500	11,969	12,500	(531)
Reimbursed Expenses	878	5,095	500	4,595
State Set Off Funds	948	1,319	1,000	319
Convenience Charge	4,924	5,141	2,850	2,291
Interest on Idle Funds	1,915	2,068	1,250	818
Miscellaneous	4,360	200	749	(549)
Total Cash Receipts	2,501,177	3,082,763	$ 2,427,849	$ 654,914
Expenditures				
Administration				
Personnel	94,804	83,041	1,962,885	(1,879,844)
Contractual Services	38,489	47,886	-	47,886
Commodities	856	1,101	-	1,101
Total Administration	134,149	132,028	1,962,885	(1,830,857)
Electric Distribution				
Personnel	303,204	334,654	186,450	148,204
Contractual Services	61,428	42,388	-	42,388
Commodities	25,519	62,689	-	62,689
Total Electric Distribution	390,151	439,731	186,450	253,281
Electric Generation				
Personnel	167,391	189,323	584,475	(395,152)
Contractual Services	108,843	77,205	-	77,205
Commodities	1,163,323	1,481,052	-	1,481,052
Total Electric Generation	1,439,557	1,747,580	584,475	1,163,105
Non-Operating				
Transfer to:				
General Fund	24,000	24,000	200,000	(176,000)
Electric Emergency & Depreciation Fund	30,000	30,000	200,000	(170,000)
Capital Improvement Fund	270,000	220,000	404,000	(184,000)
Special Machinery & Equipment Fund	60,000	60,000	200,000	(140,000)
Total Non-Operating	384,000	334,000	1,004,000	(670,000)
Total Expenditures	2,347,857	2,653,339	$ 3,737,810	$(1,084,471)
Receipts Over (Under) Expenditures	153,320	429,424		
Unencumbered Cash, Beginning	1,053,802	1,207,122		
Unencumbered Cash, Ending	$ 1,207,122	$ 1,636,546		

CITY OF HOISINGTON, KANSAS
ELECTRIC EMERGENCY AND DEPRECIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Interest	$ 3,705	$ 2,120	$ 5,000	$ (2,880)
Transfer from Electric Utility Fund	30,000	30,000	30,000	-
Transfer from Capital Improvement Fund	444,231	-	-	-
Total Cash Receipts	477,936	32,120	$ 35,000	$ (2,880)
Expenditures				
Capital Outlay	35,000	374,844	$ 1,008,628	$ (633,784)
Receipts Over (Under) Expenditures	442,936	(342,724)		
Unencumbered Cash, Beginning	494,398	937,334		
Unencumbered Cash, Ending	$ 937,334	$ 594,610		

CITY OF HOISINGTON, KANSAS
SANITATION UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Collection Charges	$ 265,682	$ 276,240	$ 269,707	$ 6,533
Penalties	8,758	7,789	8,500	(711)
State Set Off Funds	948	1,388	800	588
Interest	58	32	45	(13)
Reimbursed Expenses	531	286	450	(164)
Total Cash Receipts	275,977	285,735	$ 279,502	$ 6,233
Expenditures				
Contractual Services	259,483	269,677	275,677	(6,000)
Commodities	358	234	500	(266)
Capital Outlay	-	-	10,000	(10,000)
Transfer to Capital Improvement Fund	25,000	5,000	-	5,000
Transfer to General Fund	7,500	7,500	7,500	-
Total Expenditures	292,341	282,411	$ 293,677	$ (11,266)
Receipts Over (Under) Expenditures	(16,364)	3,324		
Unencumbered Cash, Beginning	16,513	149		
Unencumbered Cash, Ending	$ 149	$ 3,473		

CITY OF HOISINGTON, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Sewer Service Charges	$ 591,436	$ 604,225	$ 510,000	$ 94,225
Internal Sales	652	777	435	342
Penalties	11,451	10,426	8,038	2,388
State Set Off Funds	948	1,388	750	638
Interest	1,030	682	800	(118)
Reimbursed Expense	772	505	250	255
Miscellaneous	1,482	570	400	170
Total Cash Receipts	607,771	618,573	$ 520,673	$ 97,900
Expenditures				
Personnel	124,117	148,772	158,750	(9,978)
Contractual Services	36,118	48,310	33,275	15,035
Commodities	6,847	10,014	14,100	(4,086)
Capital Outlay	-	-	150,000	(150,000)
Transfer to General Fund	30,000	30,000	30,000	-
Transfer to Sewer Plant Replacement	50,000	165,000	165,000	-
Transfer to Debt Service Fund	135,000	135,000	135,000	-
Transfer to Capital Improvement Fund	150,000	75,000	-	75,000
Transfer to Machinery and Equipment	20,000	20,000	-	20,000
Total Expenditures	552,082	632,096	$ 686,125	$ (54,029)
Receipts Over (Under) Expenditures	55,689	(13,523)		
Unencumbered Cash, Beginning	118,026	173,715		
Unencumbered Cash, Ending	$ 173,715	$ 160,192		

CITY OF HOISINGTON, KANSAS
SEWER PLANT REPLACEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Interest	$ 469	$ 386	$ 200	$ 186
Transfer from Sewer Utility Fund	50,000	165,000	165,000	-
Transfer from Caital Improvement Fund	86,000	-	-	-
Total Cash Receipts	136,469	165,386	$ 165,200	$ 186
Expenditures				
Transfer to Debt Service Fund	-	-	$ 422,514	$ (422,514)
Receipts Over (Under) Expenditures	136,469	165,386		
Unencumbered Cash, Beginning	120,964	257,433		
Unencumbered Cash, Ending	$ 257,433	$ 422,819		

CITY OF HOISINGTON, KANSAS
SENIOR CITIZEN TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Donations	$ 2,810	$ 4,467
Interest	191	173
Total Cash Receipts	3,001	4,640
Expenditures		
Materials and supplies	-	4,078
Receipts Over (Under) Expenditures	3,001	562
Unencumbered Cash, Beginning	29,690	32,691
Unencumbered Cash, Ending	$ 32,691	$ 33,253

CITY OF HOISINGTON, KANSAS
DARE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 9	$ 7
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	9	7
Unencumbered Cash, Beginning	6,076	6,085
Unencumbered Cash, Ending	$ 6,085	$ 6,092

CITY OF HOISINGTON, KANSAS
QUALITY OF LIFE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Sales Tax	$ -	$ 177,969
Interest	-	102
Total Cash Receipts	-	178,071
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	-	178,071
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 178,071

CITY OF HOISINGTON, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax	$ 6,954	$ 70,402	$ 71,523	$ 5,833
Hoisington Hospitality CID #1	1,055	10,274	10,253	1,076
Community Development CID #2	12,216	2,850	-	15,066
Rottinghaus Real Estate CID #3	1,575	654	-	2,229
Logan Estate - Park and Recreation	436	-	-	436
E-Community	1,927	325	537	1,715
Land Bank	5,832	7	-	5,839
Health Reimbursement Account	25,188	-	9,342	15,846
Insurance Proceeds Fund	28,148	-	28,148	-
Municipal Court Bond	781	24,568	23,923	1,426
Total Agency Funds	$ 84,112	$ 109,080	$ 143,726	$ 49,466

CITY OF HOISINGTON, KANSAS
RELATED MUNICIPAL ENTITY
PUBLIC BUILDING COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTAL FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 4

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest Income	$ 532	$ 3,552
Bond Proceeds	15,355,245	-
Rent Payments	377,153	176,819
Total Cash Receipts	15,732,930	180,371
Expenditures		
Contractual Services	8,247	7,840
Capital Expenditures	-	7,849,531
Bond Principal	395,000	190,000
Bond Interest	17,550	404,821
Total Expenditures	420,797	8,452,192
Receipts Over (Under) Expenditures	15,312,133	(8,271,821)
Unencumbered Cash, Beginning	69,279	15,381,412
Unencumbered Cash, Ending	$ 15,381,412	$ 7,109,591

CITY OF HOISINGTON, KANSAS
RELATED MUNICIPAL ENTITY
HOISINGTON PUBLIC LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE ACTUAL TOTAL FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

SCHEDULE 4

	Prior Year Actual	Current Year Actual
Cash Receipts		
City Warrant	$ 90,500	$ 90,958
State of Kansas	1,644	8,211
System Grant	13,839	14,221
Memorials	845	650
Interest	545	369
Miscellaneous	1,474	1,785
Total Cash Receipts	108,847	116,194
Expenditures		
Salaries	54,959	60,561
Employee Benefits and Payroll Taxes	8,804	9,436
Books	15,815	17,646
Audio	-	38
Periodicals	534	460
Video	1,050	945
Accounting Fee	3,900	3,890
Equipment	2,164	8,603
Supplies	1,400	1,533
Postage	514	279
Communications	659	806
Programs	1,091	1,754
Training	11	153
Capital Improvement	1,098	7,445
Maintenance	4,264	2,579
Miscellaneous	2,101	2,168
Total Expenditures	98,364	118,296
Receipts Over (Under) Expenditures	10,483	(2,102)
Unencumbered Cash, Beginning	83,989	94,472
Unencumbered Cash, Ending	$ 94,472	$ 92,370