

***City of Wellington, Kansas***

**Financial Statement**

***December 31, 2020***

**City Manager**

*Shane Shields*

**City Clerk / Finance Director**

*Heidi Theurer*

***Cooper & Co. CPAs, P.A.***

**Certified Public Accountants**

*Wellington, Kansas*

# *City of Wellington, Kansas*

*Year Ended December 31, 2020*

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***City of Wellington, Kansas***  
**Regulatory Basis Financial Statement**  
*Year Ended December 31, 2020*

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Wellington  
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Wellington, Kansas, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

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

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 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Wellington, Kansas to meet the requirements of the State of 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, to meet the requirements of the State of Kansas.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Wellington, Kansas as of December 31, 2020, or changes in net position or cash flows thereof for the year then ended.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Wellington, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

**Other Matters****Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the 2020 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 disbursements-agency funds, schedules of regulatory basis receipts, and expenditures-actual-related municipal entities, (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2020 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit 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 2020 basic financial statement. The information has been 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 information noted above is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Wellington, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated August 27, 2020, which contained an unmodified opinion on the basic financial statement. The

2019 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, Office of Management Analysis and Standards at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entities for the year ended December 31, 2019 (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2019 basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement taken as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

*Cooper & Co CPAs, P.A.*

Certified Public Accountants  
Wellington, Kansas  
November 3, 2021

***City of Wellington, Kansas***  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
 Regulatory Basis  
*For the Year Ended December 31, 2020*

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General	\$ 1,544,468	\$ 158,619	\$ 8,299,763	\$ 8,173,139	\$ 1,829,711	\$ 381,946	\$ 2,211,657
Special Purpose Funds:							
Ambulance & Fire Fighting Equip	66,155	-	103,543	99,975	69,723	-	69,723
Library	9,672	-	246,596	256,000	268	-	268
Permanent Cemetery Endowment	147,535	-	5,727	1,484	151,778	-	151,778
Special City Highway	15,338	-	201,016	135,000	81,354	-	81,354
Special Alcohol and Drug	11,118	-	16,310	22,000	5,428	-	5,428
Special Parks & Recreation	23,755	-	16,455	16,707	23,503	2,484	25,987
Tourism and Convention	18,010	-	37,267	30,234	25,043	-	25,043
Special Liability Expense	208,342	-	451,391	602,272	57,461	582	58,043
Equipment Reserve	191,511	-	370,263	428,146	133,628	960	134,588
Capital Improvements	808,785	4,187	453,693	360,906	905,759	18,326	924,085
Wellington Airport FAA Grant	(12,519)	-	14,686	2,167	-	-	-
Hazmat Response	7,683	-	10,838	10,663	7,858	477	8,335
Fire Prevention and Education	422	-	5	-	427	-	427
Hospital Sales Tax Fund	-	-	1,402,597	1,402,597	-	-	-
SCCDAT Grant Fund	(2,731)	-	163,068	151,496	8,841	3,312	12,153
CDBG Housing Grant	-	-	-	-	-	-	-
Police VIN	13,972	-	23,531	31,964	5,539	265	5,804
Cemetery Capital Improvement	-	-	1,335	175	1,160	-	1,160
Judicial / Law Enforcement Improvement	-	-	288	-	288	-	288
Asset Forfeiture	4,289	-	42	-	4,331	-	4,331
Bond and Interest Funds:							
Bond and Interest	153,597	-	1,040,560	1,118,275	75,882	(2)	75,880
Capital Projects Funds:							
Special Improvements	100,305	-	101,222	100,315	101,212	100,000	201,212
Sanitation Improvement	907,249	-	9,599	-	916,848	38,989	955,837
Hospital Emergency Department Bonds	-	-	140,000	65,041	74,959	65,041	140,000
Business Funds							
Electric, Waterworks & Sewage Utility System Operating Fund	9,824,195	46,070	17,124,232	16,920,717	10,073,780	835,475	10,909,255
Electric, Waterworks & Sewage Capital Improvement Fund	2,953,316	5,500	1,156,680	872,323	3,243,173	295,080	3,538,253
Electric, Waterworks & Sewage Construction Fund	224,672	-	2,380	-	227,052	-	227,052
Sanitation Utility	202,540	-	1,764,717	1,804,185	163,072	79,101	242,173
Sanitation Equipment Reserve	83,239	-	2,592	57,425	28,406	-	28,406
Municipal Golf Course	(5,205)	-	514,490	457,394	51,891	9,507	61,398
Municipal Airport	118,415	-	330,493	386,744	62,164	17,562	79,726
Employee Benefit Contribution	103,504	-	1,409,726	1,423,010	90,220	19,822	110,042

**City of Wellington, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
Regulatory Basis  
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Trust Funds:							
Public Library Trust	153,674	-	1,543	-	155,217	-	155,217
Annie Hamilton Trust	1,709	-	17	-	1,726	-	1,726
Mildred Share McLean Trust	5,261	-	53	-	5,314	-	5,314
Mausoleum Maintenance	14,696	-	148	-	14,844	-	14,844
Regional Park Trust	29,956	-	4,605	2,432	32,129	-	32,129
Memorial Auditorium Trust	35,498	-	3,799	32	39,265	32	39,297
Municipal Auditorium Renovation	38,004	-	379	-	38,383	-	38,383
Recreation Trust	27,716	-	278	-	27,994	-	27,994
Municipal Golf Course Trust	10,885	-	16,771	350	27,306	-	27,306
Ambulance Service Trust	1,877	-	2,276	-	4,153	-	4,153
Municipal Airport Trust	1,522	-	15	-	1,537	-	1,537
Nichols Family Trust	135	-	622	152	605	-	605
Drug Tax Distribution Trust	8,278	-	399	-	8,677	-	8,677
Cemetery Beautification Trust	11,999	-	1,000	-	12,999	-	12,999
Cara Saunders Memorial Trust	520	-	5	-	525	-	525
Drug Awareness Trust	10,554	-	6,395	6,366	10,583	-	10,583
Housing Authority Reserve	121,075	-	-	-	121,075	-	121,075
Employee Community Service	3	-	-	-	3	-	3
Related Municipal Entities:							
Wellington Public Library	253,166	-	303,408	294,976	261,598	17,254	278,852
PBC SRMC Bond & Interest	-	-	-	-	-	-	-
PBC WRC Bond & Interest	-	-	69,275	69,275	-	-	-
Total Reporting Entity (excluding Agency Funds)	<u>\$ 18,448,160</u>	<u>\$ 214,376</u>	<u>\$ 35,826,093</u>	<u>\$ 35,303,937</u>	<u>\$ 19,184,692</u>	<u>\$ 1,886,213</u>	<u>\$ 21,070,905</u>
<u>Composition of Cash Balance:</u>							
Cash in checking accounts:							
RCB Bank, Wellington, KS							\$ 10
Impact Bank, Wellington, KS							10
Security State Bank, Wellington, KS							124
Security State Bank, Utility Petty cash account, Wellington, KS							3,000
Bank of Commerce, Main Checking, Wellington, KS							76
Bank of Commerce Employee Benefit account, Wellington, KS							9,990
Bank of Commerce, Reserve Account, Wellington, KS							2,562,380
Cash on hand							2,650
Certificates of deposit:							
Certificates of deposit, Bank of Commerce, Wellington, KS							1,000,000
Certificates of deposit, Impact Bank, Wellington, KS							4,500,000
Certificates of deposit, Security State Bank, Wellington, KS							440,000
Investments:							
State of Kansas Municipal Investment Pool							12,268,997
Related Municipal Entity							
Wellington Public Library cash in bank and on hand							278,852
Total Cash and investments							21,066,089
Agency Funds per Schedule 3							4,816
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 21,070,905</u>



***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2020*

**1. Summary of Significant Accounting Policies**

**A. Municipal Financial Reporting Entity**

The City of Wellington, Kansas ("City") was incorporated in 1872. The City operates under a Council-Manager form of government and provides the following services: Public Safety-Police, Fire and Emergency Medical Services, Highways and Streets, Culture-Recreation, Public Improvements, Planning and Zoning, Utilities-Electric, Water, Sewer and Refuse, and General Administrative Service.

This financial statement presents the City of Wellington (the municipality) and the following related municipal entities (RME's). These RME's are included in the City's reporting entity at the option of the City and have been established to benefit the City and/or its constituents.

Wellington Public Library Board – The City of Wellington 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.

Public Building Commission – In January 2014, the Public Building Commission issued revenue bonds for construction of a new facility for the Wellington Recreation Commission. The bonds are being retired as payments are made to the City by the Recreation Commission. There is a debt service fund presented on Statement 1 to account for this activity.

**B. Regulatory Basis Fund Types**

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

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

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

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the 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 funds).

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, sales tax collection accounts, etc.).

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2020*

**1. Summary of Significant Accounting Policies (continued)**

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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 municipality 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 municipality to use the regulatory basis of accounting.

**D. Property taxes**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

**E. Property, plant and equipment**

The City does not present capital fixed assets, such as land, building and equipment in this financial statement; however, it does maintain accounting records for such assets. Accounting records for public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are immovable and of value only to the City have not been maintained. No depreciation has been provided on any capital assets.

**F. Interfund Charges**

The City General Fund is used to account for various administrative functions, which are partially allocated to other funds. Utility billing and collection, financial and management services are paid through the General Fund and billed to the utility funds.

Other charges for health care benefits are charged to appropriate funds by the Internal Service Fund each month as the benefits are purchased.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2020*

**1. Summary of Significant Accounting Policies (continued)**

**F. Interfund Charges (continued)**

Insurance costs are paid from the Special Liability Expense Fund and reimbursed by other funds. Other expenses are periodically paid by a fund for administrative purposes and then later reimbursed.

**G. Special Assessments Receivable**

Improvements to roads, sidewalks, and sewer systems are paid for in part by the landowners being benefited. They have the option to pay their share in full, before the improvement is financed by the City through issuance of general obligation bonds, or they are assessed the amount to be paid in annual installments over a period of 15 or 20 years, generally the life of the bond obligation. The City certifies to the County the amount to be levied against the landowner each year. The county collects and periodically remits the assessments to the City. The amount received is recorded in the bond and interest fund.

**H. Temporary notes**

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding may be retired from the proceeds of the sale of new temporary notes and general obligation bonds, receipt of federal funds, or from any other source.

**I. Reimbursements**

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

**J. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

# ***City of Wellington, Kansas***

## **Notes to Financial Statement**

*December 31, 2020*

### **1. Summary of Significant Accounting Policies (continued)**

#### **J. Budgetary Information**

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 commitments, 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 projects funds, trust funds, and the following special purpose funds: Permanent Cemetery Endowment, Equipment Reserve, Emergency Shelter Grant, Wellington Airport FAA Grant, FEMA Grant Fund, Hazmat Response, Fire Prevention and Education, and SCCDAT Grant. Spending in funds which are not subject to the legal annual operating budget requirement 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**

#### **A. Compliance With Finance-Related Legal Provisions**

- **Expenditures in Excess of Budgeted Amount**

Expenditures in the Sanitation Utility fund exceeded the authorized budget by \$66,679 in violation of K.S.A. 79-2935.

#### **B. Deficit Cash/Unencumbered Cash for Individual Funds**

There were no funds with negative unencumbered cash balances as of December 31, 2020.

#### **C. Compliance with Bond Agreements – Utility System**

##### **Utility System Bond security**

In 2011 and in 2015, the City issued general obligation bonds and in 2016 issued revenue bonds to fund capital improvements and/or defease existing bonds of the Utility System. The 2016 revenue bonds are Parity Bonds with respect to security provisions and have a first lien on net revenues of the combined electric, waterworks and sewage system. The general obligation bonds are Junior Lien Bonds and are also secured by the taxing authority of the City. Under the KWPCRF loan agreement, the State of Kansas has no lien or security interest, however, the Utility must impose and collect such fees and/or ad valorem taxes as are necessary to pay the costs of operation and debt service.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2020*

**2. Stewardship, Compliance and Accountability (continued)**

**C. Compliance with Bond Agreements – Utility System (continued)**

Flow of funds

All system revenues are required to be deposited into the Operating Fund; (1) they are applied first to the operating and maintenance expenses of the system and may accumulate as much as a 60-day working capital balance, then monthly to (2) principal and interest accounts; (3) bond reserve accounts; (4) emergency and depreciation account and (5) surplus account, available for operating and maintenance expense, debt service or bond redemptions, system repairs and extensions, or any lawful purpose of the City.

The City has maintained these required accounts as follows:

Principal and Interest Accounts for 2011, 2015 and 2016 bonds:

Required balance, December 31, 2020	\$ 466,895
Actual balance, December 31, 2020	\$ 576,822

Bond Reserve Account:

Required balance, December 31, 2020	\$ 345,430
Actual balance, December 31, 2020	\$ 345,430

Emergency and Depreciation Account:

Required balance, December 31, 2020	\$ 100,000
Actual balance, December 31, 2020	\$ 400,000

Operating Account - 60-day maximum working capital amount:

Cash in operating and maintenance account	\$1,482,744
60-day working capital requirement	
(\$13,726,250 2019 O&M X 60/360)	2,083,447

Amount in excess of 60 day operating & maintenance allowed balance	\$ none
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Surplus account balance (all reserved accounts), 12/31/20	\$11,343,432
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Total cash and investments, Operating Fund (415)	\$10,909,255
Total cash and investments, Capital Improv & Equip Reserve (425)	3,538,254
Total cash and investments, Utility Construction Fund (423)	227,052

Total cash and investments, Utility System	\$14,674,561
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Rate Covenant

The City is required to maintain rates and charges to produce net revenues equal to 125% of the current year's Parity Bond debt service requirements and 100% of the Junior Lien Bond's debt service requirements. The City met this requirement in 2020 as shown below.

Gross revenue of the System	\$17,138,419
Current expenses of the System (not including depreciation expense)	12,500,683
Net revenue (numerator)	\$ 4,637,736
2020 Parity Bond Debt Service Requirement (denominator)	\$ 328,280
2020 Junior Lien Bonds Debt Service Requirement (denominator)	\$ 932,550

Debt Service Coverage Ratio on Parity Bonds	14.13
Debt Service Coverage Ratio on Junior Lien Bonds	4.97

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2020*

**2. Stewardship, Compliance and Accountability (continued)**

**C. Compliance with Bond Agreements – Utility System (continued)**

*Other bond provisions*

Other information to be disclosed is included in the debt service footnote to this financial statement and in the supplemental individual fund statements of the Utility System. In addition, there were 4,677 customers of the System as of 12/31/20, the City timely filed reports to meet SEC disclosure requirements and the City believes arbitrage rebate covenants have been fulfilled. The City's insurance carrier is EMC, the amount of insurance carried on the buildings and improvements of the City was \$108,504,889, the premium paid on the insurance policy was \$314,376, and the expiration date was 4/1/2021. An annual report on system condition and recommendations by system employee or consulting engineer is required but no formal report has been prepared, though the governing body receives regular reports on System equipment needs and improvements being done to the System.

**D. Compliance with Bond Agreements – Public Building Commission**

The 2014 Series bond agreements of the Public Building Commission require that lease payments be made to the Public Building Commission sufficient to meet debt service requirements. These requirements were met by payments from the Wellington Recreation Commission.

**3. Deposits and Investments**

As of December 31, 2020, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Unrecognized Holding Gain</u>	<u>Rating</u>
Security Description				
Kansas Municipal Investment Pool	12,268,997	12,268,997	-	N/A
	<u>\$ 12,268,997</u>	<u>\$ 12,268,997</u>	<u>\$ -</u>	
Securities Maturing:	<u>Less than 1 year</u>			
Kansas Municipal Investment Pool	12,268,997			
	<u>\$ 12,268,997</u>			

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 investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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. The rating of the City's investments is noted above.

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
December 31, 2020

**3. Deposits and Investments(continued)**

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A 9-1402 and 9-1405. The City’s allocation of investments as of December 31, 2020 is as follows:

<u>Investments</u>	<u>% of Investments</u>
Kansas Municipal Investment Pool	100.0

*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 did not designate any peak periods in 2020. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the City’s carrying amount of deposits was \$8,515,600, primarily in two banks, and the bank balance was \$8,881,990. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$750,124 was covered by federal depository insurance and \$8,131,866 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

At December 31, 2020, the Wellington Public Library’s carrying amount of deposits was \$278,852, all in one bank, and the bank balance was \$308,635. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$58,635 was collateralized with securities held by the pledging financial institution’s agents in the Library’s name.

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

At December 31, 2020 the City had invested \$12,268,997 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2020*

**4. Capital project funds**

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2020, the following projects were completed or underway:

<u>Project</u>	Project <u>Authorization</u>	Project to Date <u>Expenditures</u>	Dec. 31, 2020 <u>Status</u>
Quiet Zone	31,055	20,080	Pending
Refuse Collection	2,100,000	204,131	In progress
Hospital ER Department	730,000	65,041	In progress



**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2020*

**5. Long-term debt**

Changes in long-term liabilities for the City for the year ended December 31, 2020 were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Final Maturity	Beginning of Year	Additions	Retired/ Refunded	End of Year	Interest Paid
<u>General Obligation Bonds-Retired by Tax Levy</u>									
GO Refunding & improvement	2.0-3.0%	08/15/11	830,000	05/01/22	145,000	-	45,000	100,000	3,675
GO Street Improvements(USDA)	4.00%	09/22/11	394,200	09/22/31	272,222	-	18,117	254,105	10,889
GO Refunding & improvement	0.4-2.0%	07/01/12	3,600,000	10/01/22	1,160,000	-	380,000	780,000	20,720
GO Street Improvement	2.0-3.6%	08/01/13	2,160,000	09/01/28	1,380,000	-	140,000	1,240,000	41,298
GO Refunding (2008 & 2009)	2.00%	12/15/15	1,495,000	10/01/24	850,000	-	185,000	665,000	17,000
GO Refuse disposal Impr. (2018)	4.0-3.875%	09/12/18	1,125,000	08/01/39	1,125,000	-	20,000	1,105,000	70,447
GO Bonds, Series A	2.5 - 3%	04/09/19	1,765,000	11/01/39	1,765,000	-	40,000	1,725,000	79,851
GO Bonds, Series B, Taxable	2.5 - 3%	04/09/19	555,000	11/01/34	555,000	-	15,000	540,000	31,279
			<u>\$ 11,924,200</u>		<u>\$ 7,252,222</u>	<u>\$ -</u>	<u>\$ 843,117</u>	<u>\$ 6,409,105</u>	<u>\$ 275,159</u>
<u>General Obligation Bonds-Retired by Utility Revenue</u>									
GO EW&S Refunding	2.0-3.0%	08/15/11	4,800,000	05/01/22	1,555,000	-	500,000	1,055,000	39,150
GO EW&S Refunding	2.0-3.0%	08/01/15	5,035,000	11/01/27	5,005,000	-	255,000	4,750,000	138,400
			<u>\$ 9,835,000</u>		<u>\$ 6,560,000</u>	<u>\$ -</u>	<u>\$ 755,000</u>	<u>\$ 5,805,000</u>	<u>\$ 177,550</u>
<u>Revenue Bonds</u>									
Electric, W&S Revenue	2.0-3.5%	04/07/16	<u>\$ 4,755,000</u>	11/01/36	<u>\$ 4,355,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 4,155,000</u>	<u>\$ 128,280</u>
<u>Other Debt</u>									
Kansas Water Pollution Control									
Revolving Loan	2.84%	06/12/09	<u>\$ 13,800,000</u>	03/01/30	<u>\$ 8,522,604</u>	<u>\$ -</u>	<u>\$ 670,221</u>	<u>7,852,383</u>	<u>\$ 216,426</u>
								Service fee	<u>20,891</u>
									<u>\$ 237,317</u>
<u>Capital Leases</u>									
Fire Engine - Tender	2.40%	01/05/15	490,901	07/05/25	295,657	-	49,664	245,993	6,380
Caterpillar D6T dozer	2.25%	12/29/15	224,500	12/29/20	10,022	-	10,022	-	108
Golf course irrigation system	2.60%	01/14/16	226,535	07/18/21	74,990	-	46,996	27,994	5,451
Digger derick truck	1.79%	05/01/16	289,069	05/01/21	87,198	-	65,203	21,995	1,027
Ambulance (RCB)	2.00%	08/01/17	142,275	07/01/22	73,752	-	29,059	44,693	1,210
Golf course equipment	3.25%	7/27/2017	416,202	08/01/22	230,360	-	84,057	146,303	6,242
Ambulance F 450	3.20%	8/1/2018	159,200	08/01/23	116,652	-	31,211	85,441	3,289
Horizontal Directional Drill	2.90%	4/19/2019	229,430	06/03/24	204,343	-	44,004	160,339	5,344
Sanitation Refuse Truck	3.40%	1/22/2020	134,766	04/01/25	-	134,766	23,147	111,619	3,589
Ambulance	2.21%	5/12/2020	170,263	05/12/23	-	170,263	36,943	133,320	2,173
Aerial Lift Truck	2.60%	9/25/2020	250,570	09/25/25	-	250,570	11,771	238,799	1,603
			<u>\$ 2,733,711</u>		<u>\$ 1,092,974</u>	<u>\$ 555,599</u>	<u>\$ 432,077</u>	<u>\$ 1,216,496</u>	<u>\$ 36,416</u>
<u>Related Municipal Entity - Revenue Bonds</u>									
Public Building Commission	0.75 - 4.5%	01/01/14	960,000	12/01/33	725,000	-	40,000	685,000	29,275
			<u>\$ 960,000</u>		<u>\$ 725,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 685,000</u>	<u>\$ 29,275</u>
Total Reporting Entity			<u>\$ 45,942,911</u>		<u>\$ 28,507,800</u>	<u>\$ 555,599</u>	<u>\$ 2,940,415</u>	<u>\$ 26,122,984</u>	<u>\$ 883,997</u>

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2020*

**5. 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:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2039</u>	<u>Total</u>
<u>Principal</u>									
General Obligation Bonds:									
Retired by Tax Levy	\$ 933,842	\$ 949,595	\$ 515,379	\$ 411,194	\$ 342,042	1,504,163	\$ 1,017,890	\$ 735,000	\$ 6,409,105
Retired by Utility Revenue	775,000	800,000	800,000	825,000	845,000	1,760,000	-	-	5,805,000
Revenue Bonds	200,000	200,000	200,000	200,000	230,000	1,290,000	1,505,000	330,000	4,155,000
Kansas Water Pollution									
Control Revolving Loan	689,390	709,108	729,390	750,252	771,710	4,202,533	-	-	7,852,383
Capital Leases	413,305	339,758	226,420	155,300	81,712	-	-	-	1,216,495
Public Building Commission									
Revenue Bonds (RME)	40,000	45,000	45,000	45,000	50,000	270,000	190,000	-	685,000
Total Principal	<u>\$ 3,051,537</u>	<u>\$ 3,043,461</u>	<u>\$ 2,516,189</u>	<u>\$ 2,386,746</u>	<u>\$ 2,320,464</u>	<u>\$ 9,026,696</u>	<u>\$ 2,712,890</u>	<u>\$ 1,065,000</u>	<u>\$ 26,122,983</u>
<u>Interest</u>									
General Obligation Bonds:									
Retired by Tax Levy	\$ 188,065	\$ 166,522	\$ 144,173	\$ 129,858	\$ 117,400	\$ 417,307	\$ 217,864	\$ 62,119	\$ 1,443,308
Retired by Utility Revenue	157,225	136,200	122,900	102,900	78,150	79,650	-	-	677,025
Revenue Bonds	124,280	120,280	116,280	112,280	108,280	425,700	210,320	11,550	1,228,970
Kansas Water Pollution									
Control Revolving Loan	218,148	198,430	178,148	157,286	135,828	24,547	-	-	912,387
Capital Leases	27,007	16,621	8,835	3,859	632	-	-	-	56,954
Public Building Commission									
Revenue Bonds (RME)	28,075	26,875	25,525	23,725	21,925	78,750	17,325	-	222,200
Total Interest	<u>\$ 742,800</u>	<u>\$ 664,928</u>	<u>\$ 595,861</u>	<u>\$ 529,908</u>	<u>\$ 462,215</u>	<u>\$ 1,025,954</u>	<u>\$ 445,509</u>	<u>\$ 73,669</u>	<u>\$ 4,540,844</u>
Total Principal & Interest	<u>\$ 3,794,337</u>	<u>\$ 3,708,389</u>	<u>\$ 3,112,050</u>	<u>\$ 2,916,654</u>	<u>\$ 2,782,679</u>	<u>\$ 10,052,650</u>	<u>\$ 3,158,399</u>	<u>\$ 1,138,669</u>	<u>\$ 30,663,827</u>

**Current and Advance Refundings**

There were no current or advance refundings during 2020.

**6. Claims and Judgments**

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020 and there were no significant settlements that exceeded insurance coverage in the past three years.

# ***City of Wellington, Kansas***

## **Notes to Financial Statement**

*December 31, 2020*

### **6. Claims and Judgments (continued)**

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

### **7. Interfund transfers and other interfund activity**

The following is a schedule of interfund operating transfers made in 2020:

From:	To:	Regulatory Authority	Amount
Permanent Cemetery	General	KSA 12-1410	\$ 1,484
Electric, Water & Sewer Utility	General	KSA 12-825d	1,999,909
Sanitation	General	KSA 12-825d	158,420
General	Equipment Reserve	KSA 12-1,117	200,000
General	Capital Improvement	KSA 12-1,118	300,000
Electric, Water & Sewer Utility	EW&S Capital Improve & Equip	KSA 12-1,118	1,124,079
General	Golf Course	Council	236,496
			<u>\$4,020,388</u>

The City meters but does not bill other City funds for utility services. Under the City's basis of accounting, these free services are not recorded in Statement 1.

### **8. Other Long-Term Obligations from Operations**

#### **A. Post-Employment Health Care Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The City's contribution shall be determined and set annually during the budget process of the city of Wellington. Rates paid by retirees will be determined annually by the Health Insurance Committee with consideration of the final budget, but shall not exceed 125% of the total premium cost.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes healthcare benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

*Plan Description.* The City of Wellington administers the Retiree's Health Care Program, a single-employer defined benefit plan, for all employees of the City of Wellington, established by the governing body. The Plan provides health insurance coverage to eligible retirees by allowing retirees to continue participating in the City's health insurance plan. To be eligible under the Plan, the retiree must work for the City at least 10 years, receive a retirement or disability benefit for service with the City, be under age 65 and not Medicare eligible and must pay required monthly contributions to the Plan. Retirees become ineligible once they are Medicare eligible or become deceased. Surviving spouses are not eligible for plan benefits, but are eligible for COBRA coverage in the health insurance plan. The Plan is not accounted for in a fund, but instead on a pay-as-you go basis, with expenditures recorded when paid from each retiring employee's department.

# *City of Wellington, Kansas*

## **Notes to Financial Statement**

*December 31, 2020*

### **8. Other Long-Term Obligations from Operations (continued)**

#### **B. Compensated absences**

The City's policies regarding vacations permit employees to accrue total vacation between 18 and 24 days depending on years of service. Vacation is accrued each pay period. Employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All regular employees accumulate sick leave at the rate of 4 hours per each 80 hour work period. This sick leave accumulates first in a short-term sick leave account, up to a maximum of 64 hours, then into a long-term sick leave account, with a maximum accumulation of 960 hours. The short-term account can be replenished during the year from the long-term sick leave account when the balance falls below 64 hours. If an employee has used less than 64 hours of the short-term account for the year, they have the option of receiving one half of the balance of those remaining hours in cash with their last paycheck of the year. Upon termination of employment for medical reasons, retirement, or death, an employee or the employee's beneficiary receives payment at their regular hourly rate of pay for the balance in the short and long-term sick leave accounts, up to a maximum of 104 hours. Police and fire employees have higher accruals and maximum accumulation due to their unusual working hours.

#### **C. Death and Disability Other Post Employment Benefits**

As provided by K.S.A. 74-4927, disabled members participating 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, 2020.

### **9. Defined benefit pension plan**

#### **General Information about the 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 79-49,210 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 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 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$356,234 for KPERS,

# ***City of Wellington, Kansas***

## **Notes to Financial Statement**

*December 31, 2020*

\$423,628 for KP&F, and \$9,499 for the Public Library for the year ended December 31, 2020.

### **9. Defined benefit pension plan (continued)**

#### Net Pension Liability

At December 31, 2020, the City of Wellington's proportionate share of the collective net pension liability reported by KPERS was \$3,720,491, \$4,317,545 for KP&F and \$99,668 for the Public Library. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City of Wellington'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 with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

### **10. Economic Dependency**

The Utility relies upon purchasing a major portion of its electrical power at wholesale rates for resale to its customers since it is less expensive than producing its own power. Substantially all purchased electrical power is contracted through the Kansas Power Pool (KPP) a municipal power pool of 24 Kansas cities. Because of this concentration of electricity providers, the Utility may be economically dependent upon this vendor for purchased electrical power; however, operationally the City does have the capability of supplying all its own electrical generating capacity.

### **11. Health Care Authority**

The Health Care Authority of the City of Wellington (HCA) is a separate legal entity governed by a city council appointed board of directors. The City owns a hospital building formerly occupied by Health Care Authority which operated a hospital under the name of Sumner Regional Medical Center (SRMC). The HCA sold its hospital business to a private entity in October, 2018. The private entity operating the hospital leased the hospital portion of the building from the City, with additional health care providers occupying a portion of the rest of the building. The private entity operated the hospital from October, 2018 until ceasing operations in March, 2020. The City has since leased a portion of the facility to another entity to operate an emergency department and other services.

Over the past several years, the City provided financial assistance to the HCA in the form of utility services, bond payments, loans, and a loan guarantee. In addition to this support, the citizens authorized a 1% dedicated sales tax collected by the City and remitted to the HCA, which continues until its ten year expiration when used for purposes specified in the authorizing resolution. HCA continues to use the 1% sales tax for payment of KPERS and other SRMC vendors for debts incurred in past operation of the hospital and other qualifying expenses. The 2020 sales tax collected by the City and remitted to the HCA was \$1,402,597.

# ***City of Wellington, Kansas***

## **Notes to Financial Statement**

*December 31, 2020*

### **12. Landfill Closure Costs and Post-Closure Costs**

In 2006, the City entered into an agreement with Sumner County to purchase the municipal landfill formerly operated by Sumner County. The municipal solid waste landfill was closed and capped in 1994. State and federal laws and regulations require certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. The City continues to operate the transfer station and construction and demolition disposal site at this location.

### **13. Subsequent Events**

#### COVID 19

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.

#### Issuance of GO Bonds

As of the date of the Financial Statement, the City of Wellington has four new bond issues in 2021. They were for: improvements to the hospitals emergency room department for \$500,000; improvements of \$630,000 for refuse disposal improvements and two refunding bond issues. One refunding issue was for \$1,270,000 to refund 2013 GO Bonds and another to refund the State Revolving Loan for sewer improvements in the amount of \$7,665,000.

Management has evaluated effects of the financial statement of subsequent events occurring through November 3, 2021 which is the date at which the financial statement was available to be issued.

***City of Wellington, Kansas***  
**Summary of Expenditures--Actual and Budget**  
 Regulatory Basis  
*(Budgeted Funds Only)*  
 For the Year Ended December 31, 2020

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over/ (Under)</u>
General	\$ 8,930,490	\$ -	\$ 8,930,490	\$ 8,173,139	\$ (757,351)
Special Purpose Funds					
Ambulance and Fire Fighting Equip	131,169	-	131,169	99,975	(31,194)
Library	256,650	-	256,650	256,000	(650)
Special City Highway	229,249	-	229,249	135,000	(94,249)
Special Alcohol and Drug	28,565	-	28,565	22,000	(6,565)
Special Parks and Recreation	36,681	-	36,681	16,707	(19,974)
Tourism and Convention	47,402	-	47,402	30,234	(17,168)
Special Liability Expense	622,067	-	622,067	602,272	(19,795)
Hospital Sales Tax	1,750,000	-	1,750,000	1,402,597	(347,403)
Bond and Interest Funds:					
Bond & Interest	1,158,275	-	1,158,275	1,118,275	(40,000)
Business Funds:					
Electric, Waterworks & Sewage Uti	20,031,278	-	20,031,278	16,920,717	(3,110,561)
Sanitation Utility	1,724,978	12,528	1,737,506	1,804,185	66,679
Municipal Golf Course	470,975	-	470,975	457,394	(13,581)
Municipal Airport	412,866	-	412,866	386,744	(26,122)
Employee Benefit Contribution	1,486,616	-	1,486,616	1,423,010	(63,606)
Total	<u>\$ 37,317,261</u>	<u>\$ 12,528</u>	<u>\$ 37,329,789</u>	<u>\$ 32,848,249</u>	<u>\$ (4,481,540)</u>

**City of Wellington, Kansas**

Schedule 2-1

**General Fund**

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## Summary Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>Receipts</u></b>				
Taxes	\$ 2,877,490	\$ 3,016,908	\$ 2,932,653	\$ 84,255
Less NRP rebate	(52,804)	(62,337)	(19,659)	\$ (42,678)
Intergovernmental	341,968	428,822	310,290	118,532
Licenses and fees	516,216	585,826	458,750	127,076
Fines	60,177	53,432	67,925	(14,493)
Charges for services	857,431	856,906	868,192	(11,286)
Other	22,120	15,278	-	15,278
Use of money and property	130,622	95,194	88,000	7,194
Sale of real estate	8,354	12,223	31,700	(19,477)
Reimbursed expense	64,661	63,971	55,775	8,196
Reimbursement from other funds	1,077,632	1,073,727	1,073,725	2
Operating transfers in	<u>2,122,543</u>	<u>2,159,813</u>	<u>2,158,329</u>	<u>1,484</u>
Total receipts	<u>\$ 8,026,410</u>	<u>\$ 8,299,763</u>	<u>\$ 8,025,680</u>	<u>\$ 274,083</u>
<b><u>Expenditures</u></b>				
General government:				
Mayor and city council	\$ 13,430	\$ 12,708	\$ 14,529	\$ (1,821)
City manager's office	286,326	271,302	301,931	(30,629)
City clerk's office	284,984	319,304	297,911	21,393
Utility collections	263,675	283,367	278,896	4,471
General services	126,413	97,438	-	97,438
Appropriations	55,800	39,250	-	39,250
Janitorial	52,154	57,872	49,725	8,147
I.T. / GIS	70,538	67,459	72,770	(5,311)
Contingency	-	-	-	-
Nondepartmental	120,207	249,677	144,238	105,439
Legal and police court	186,226	190,245	199,035	(8,790)
Cemetery	142,190	151,935	153,340	(1,405)
Public safety:				
Police department	1,601,856	1,633,525	1,747,518	(113,993)
Fire rescue	2,050,620	2,113,769	2,127,934	(14,165)
Transportation:				
Street department	1,022,519	983,602	1,152,471	(168,869)
Engineering, planning and inspection	227,363	227,576	238,217	(10,641)



**City of Wellington, Kansas**

Schedule 2-1

**General Fund**

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## Summary Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Expenditures (continued)</u>				
Recreation and culture:				
Park department	\$ 226,749	\$ 236,227	\$ 238,996	\$ (2,769)
Swimming pool	32,672	34,245	-	34,245
Municipal auditorium	40,501	62,328	-	62,328
Lake recreation	259,510	292,609	272,767	19,842
Facilities	-	112,205	486,552	(374,347)
Capital outlay:				
Capital improvements	-	-	-	-
Operating transfers out	<u>740,113</u>	<u>736,496</u>	<u>1,153,660</u>	<u>(417,164)</u>
 Total expenditures	 <u>\$ 7,803,846</u>	 <u>\$ 8,173,139</u>	 <u>\$ 8,930,490</u>	 <u>\$ (757,351)</u>
 Receipts Over (Under) Expenditures	 222,564	 126,624		
 Unencumbered Cash, Beginning	 1,321,249	 1,544,468		
 Prior Year Cancelled Encumbrances	 <u>655</u>	 <u>158,619</u>		
 Unencumbered Cash, Ending	 <u>\$ 1,544,468</u>	 <u>\$ 1,829,711</u>		

***City of Wellington, Kansas***  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2020 and 2019*

<u>RECEIPTS</u>	2020			Variance Over (Under)
	2019 <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Taxes</u>				
Ad valorem property tax	\$ 1,447,676	\$ 1,546,093	\$ 1,628,653	\$ (82,560)
Less NRP rebate	(52,804)	(62,337)	(19,659)	\$ (42,678)
Delinquent tax	52,612	56,593	55,000	1,593
Sales tax	1,369,308	1,403,252	1,240,000	163,252
Special assessments	7,894	10,970	9,000	1,970
Total taxes	<u>\$ 2,824,686</u>	<u>\$ 2,954,571</u>	<u>\$ 2,912,994</u>	<u>\$ 41,577</u>
<u>Intergovernmental</u>				
Federal grants & FEMA	\$ 2,250	\$ 67,234	\$ -	\$ 67,234
State grants & other	21,734	22,497	17,387	5,110
Alcoholic liquor fund	20,579	16,202	18,000	(1,798)
State highway connection links	67,814	84,768	50,000	34,768
Recreational vehicle tax	2,703	3,254	3,279	(25)
Motor vehicle tax	226,888	234,867	221,624	13,243
Total intergovernmental	<u>\$ 341,968</u>	<u>\$ 428,822</u>	<u>\$ 310,290</u>	<u>\$ 118,532</u>
<u>Licenses and Fees</u>				
Franchise taxes	\$ 215,566	\$ 196,207	\$ 202,000	\$ (5,793)
Occupation licenses and amusement	19,949	19,890	15,125	4,765
Electric licenses	1,845	2,640	1,900	740
Plumbing licenses	1,225	1,625	1,600	25
Mammalian pet licenses	1,737	2,064	2,600	(536)
Cereal malt beverage, liquor, club licenses	4,200	3,125	4,275	(1,150)
Building permits	23,165	27,349	15,900	11,449
Burial permits	15,485	19,735	12,000	7,735
Plumbing permits	3,144	2,760	3,100	(340)
Electric permits	5,364	2,572	5,300	(2,728)
Lake recreation permits	177,961	270,888	171,700	99,188
Other permits	3,935	2,983	3,600	(617)
Administrative & other fees	42,640	33,988	19,650	14,338
Total license and permits	<u>\$ 516,216</u>	<u>\$ 585,826</u>	<u>\$ 458,750</u>	<u>\$ 127,076</u>
<u>Other</u>				
Ambulance service	\$ 528,706	\$ 516,593	\$ 540,000	\$ (23,407)
Ambulance subsidy - County	263,000	257,740	262,992	(5,252)
Lake subsidy - County	15,000	15,000	15,000	-
Sale of cemetery lots	4,117	7,154	-	7,154
Sale of real estate	8,354	12,223	31,700	(19,477)
Oil & gas leases	-	15,847	-	15,847

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2020 and 2019

Schedule 2-1  
Page 4 of 7

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Other (continued)</u>				
Other sales and rentals	43,668	49,000	-	49,000
Police court fines	60,177	53,432	67,925	(14,493)
Rural fire contracts	50,725	51,726	50,200	1,526
Miscellaneous	11,776	6,441	-	6,441
Interest earnings	82,837	39,040	88,000	(48,960)
Insurance claims received	10,344	8,837	-	8,837
Reimbursed expenses	64,661	63,971	55,775	8,196
Reimbursements from other funds	<u>1,077,632</u>	<u>1,073,727</u>	<u>1,073,725</u>	<u>2</u>
Total other	<u>\$2,220,997</u>	<u>\$2,170,731</u>	<u>\$2,185,317</u>	<u>\$ (14,586)</u>
<u>Operating transfers in:</u>				
Water & sewage	\$ 426,556	\$ 429,999	\$ 429,999	\$ -
Electric utility	1,543,358	1,569,910	1,569,910	-
Sanitation utility	149,470	158,420	158,420	-
Permanent Cemetery Endowment	<u>3,159</u>	<u>1,484</u>	<u>-</u>	<u>1,484</u>
Total operating transfers	<u>\$2,122,543</u>	<u>\$2,159,813</u>	<u>\$2,158,329</u>	<u>\$ 1,484</u>
Total receipts	<u>\$8,026,410</u>	<u>\$8,299,763</u>	<u>\$8,025,680</u>	<u>\$ 274,083</u>
<u>EXPENDITURES</u>				
<u>Mayor and City Council</u>				
Personal services	\$ 10,775	\$ 10,344	\$ 10,354	\$ (10)
Commodities	820	344	775	(431)
Contractual services	1,835	2,020	3,400	(1,380)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total mayor and city council	<u>\$ 13,430</u>	<u>\$ 12,708</u>	<u>\$ 14,529</u>	<u>\$ (1,821)</u>
<u>City Manager's Office</u>				
Personal services	\$ 279,401	\$ 264,560	\$ 288,691	\$ (24,131)
Commodities	1,043	1,402	2,600	\$ (1,198)
Contractual services	5,882	5,340	10,640	\$ (5,300)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total city manager's office	<u>\$ 286,326</u>	<u>\$ 271,302</u>	<u>\$ 301,931</u>	<u>\$ (30,629)</u>
<u>City Clerk's Office</u>				
Personal services	\$ 246,896	\$ 277,493	\$ 262,661	\$ 14,832
Commodities	4,106	4,336	3,250	1,086
Contractual services	33,982	37,475	32,000	5,475
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total city clerk's office	<u>\$ 284,984</u>	<u>\$ 319,304</u>	<u>\$ 297,911</u>	<u>\$ 21,393</u>

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2020 and 2019

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Utility Collections</u>				
Personal services	\$ 201,449	\$ 216,696	\$ 213,041	\$ 3,655
Commodities	6,980	10,431	8,910	1,521
Contractual services	55,246	56,240	56,945	(705)
Capital outlay	-	-	-	-
Total utility collections	<u>\$ 263,675</u>	<u>\$ 283,367</u>	<u>\$ 278,896</u>	<u>\$ 4,471</u>
<u>General Services</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	31,761	24,127	-	24,127
Contractual services	94,152	73,311	-	73,311
Capital outlay	500	-	-	-
Total general services	<u>\$ 126,413</u>	<u>\$ 97,438</u>	<u>\$ -</u>	<u>\$ 97,438</u>
<u>Appropriations</u>				
Appropriation to Chisholm Trail Museum	\$ 6,000	\$ 7,500	\$ -	\$ 7,500
Appropriation to Senior Citizens Center	5,000	7,500	-	7,500
Miscellaneous appropriation	34,800	11,750	-	11,750
Appropriation to Futures Unlimited	10,000	12,500	-	12,500
Total appropriations	<u>\$ 55,800</u>	<u>\$ 39,250</u>	<u>\$ -</u>	<u>\$ 39,250</u>
<u>Janitorial</u>				
Personal services	\$ 43,393	\$ 42,960	\$ 42,415	\$ 545
Commodities	5,022	6,898	5,405	1,493
Contractual services	3,135	3,019	1,905	1,114
Capital outlay	604	4,995	-	4,995
Total janitorial	<u>\$ 52,154</u>	<u>\$ 57,872</u>	<u>\$ 49,725</u>	<u>\$ 8,147</u>
<u>IT/ GIS</u>				
Personal services	\$ 64,467	\$ 65,995	\$ 66,150	\$ (155)
Commodities	5,243	796	2,520	(1,724)
Contractual services	828	668	4,100	(3,432)
Capital outlay	-	-	-	-
Total police department	<u>\$ 70,538</u>	<u>\$ 67,459</u>	<u>\$ 72,770</u>	<u>\$ (5,311)</u>
<u>Police Department</u>				
Personal services	\$1,427,112	\$1,418,351	\$1,569,708	\$ (151,357)
Commodities	63,370	95,523	70,150	25,373
Contractual services	111,374	119,651	107,660	11,991
Capital outlay	-	-	-	-
Total police department	<u>\$1,601,856</u>	<u>\$1,633,525</u>	<u>\$1,747,518</u>	<u>\$ (113,993)</u>
<u>Fire Department</u>				
Personal services	\$1,765,686	\$1,817,215	\$1,844,934	\$ (27,719)
Commodities	116,353	146,203	128,300	17,903
Contractual services	163,536	150,351	154,700	(4,349)
Capital outlay	5,045	-	-	-
Total fire department	<u>\$2,050,620</u>	<u>\$2,113,769</u>	<u>\$2,127,934</u>	<u>\$ (14,165)</u>

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2020 and 2019

Schedule 2-1  
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		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
<u>Municipal Auditorium</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	6,727	1,410	-	1,410
Contractual services	33,774	25,010	-	25,010
Capital outlay	-	35,908	-	35,908
Total park department	<u>\$ 40,501</u>	<u>\$ 62,328</u>	<u>\$ -</u>	<u>\$ 62,328</u>
<u>Park Department</u>				
Personal services	\$ 180,664	\$ 182,841	\$ 188,437	\$ (5,596)
Commodities	19,059	21,097	35,350	(14,253)
Contractual services	27,026	32,289	15,209	17,080
Capital outlay	-	-	-	-
Total park department	<u>\$ 226,749</u>	<u>\$ 236,227</u>	<u>\$ 238,996</u>	<u>\$ (2,769)</u>
<u>Swimming Pool</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	5,666	807	-	807
Contractual services	27,006	33,438	-	33,438
Capital outlay	-	-	-	-
Total swimming pool	<u>\$ 32,672</u>	<u>\$ 34,245</u>	<u>\$ -</u>	<u>\$ 34,245</u>
<u>Street Department</u>				
Personal services	\$ 725,414	\$ 738,002	\$ 763,456	\$ (25,454)
Commodities	169,053	119,534	265,150	(145,616)
Contractual services	126,704	119,011	113,865	5,146
Capital outlay	1,348	7,055	10,000	(2,945)
Total street department	<u>\$1,022,519</u>	<u>\$ 983,602</u>	<u>\$1,152,471</u>	<u>\$ (168,869)</u>
<u>Cemetery</u>				
Personal services	\$ 113,581	\$ 110,268	\$ 117,390	\$ (7,122)
Commodities	22,845	24,976	24,100	876
Contractual services	5,764	12,496	5,850	6,646
Capital outlay	-	4,195	6,000	(1,805)
Total cemetery	<u>\$ 142,190</u>	<u>\$ 151,935</u>	<u>\$ 153,340</u>	<u>\$ (1,405)</u>
<u>Engineering, Planning and Inspection</u>				
Personal services	\$ 184,303	\$ 198,674	\$ 190,817	\$ 7,857
Commodities	7,476	4,469	5,400	(931)
Contractual services	35,584	24,433	42,000	(17,567)
Capital outlay	-	-	-	-
Total engineering, planning & inspection	<u>\$ 227,363</u>	<u>\$ 227,576</u>	<u>\$ 238,217</u>	<u>\$ (10,641)</u>
<u>Legal and Police Court</u>				
Personal services	\$ 140,379	\$ 144,393	\$ 143,565	\$ 828
Commodities	345	600	1,340	(740)
Contractual services	45,502	45,252	54,130	(8,878)
Capital outlay	-	-	-	-
Total legal and police court	<u>\$ 186,226</u>	<u>\$ 190,245</u>	<u>\$ 199,035</u>	<u>\$ (8,790)</u>

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2020 and 2019

Schedule 2-1  
Page 7 of 7

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
<u>Lake Recreation</u>				
Personal services	\$ 203,977	\$ 212,521	\$ 210,152	\$ 2,369
Commodities	40,878	32,778	39,200	(6,422)
Contractual services	11,067	32,636	8,415	24,221
Capital outlay	3,588	14,674	15,000	(326)
Total lake recreation	\$ 259,510	\$ 292,609	\$ 272,767	\$ 19,842
<u>Facilities</u>				
Personal services	\$ -	\$ 46,585	\$ -	\$ 46,585
Commodities	-	5,354	43,560	(38,206)
Contractual services	-	60,266	442,992	(382,726)
Capital outlay	-	-	-	-
Total reimbursed expenses & other	\$ -	\$ 112,205	\$ 486,552	\$ (374,347)
<u>Non-Departmental</u>				
Personal services	\$ -	\$ 806	\$ -	\$ 806
Reimbursed expenses & other	110,591	180,270	144,238	\$ 36,032
Contractual services	9,616	11,752	-	11,752
Capital outlay	-	55,337	-	55,337
Contingencies	-	1,512	-	1,512
Total reimbursed expenses & other	\$ 120,207	\$ 249,677	\$ 144,238	\$ 105,439
<u>Operating Transfers To:</u>				
Equipment Reserve	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Airport	54,065	-	51,860	(51,860)
Golf Fund	234,779	236,496	-	236,496
SRMC PBC Bond Fund	91,269	-	-	-
Reserve for emergency storm infrastructure			701,800	(701,800)
Capital Improvement	160,000	300,000	200,000	100,000
Total operating transfers	\$ 740,113	\$ 736,496	\$ 1,153,660	\$ (417,164)
Total expenditures and operating transfers	\$7,803,846	\$ 8,173,139	\$8,930,490	\$ (757,351)
Receipts Over (Under) Expenditures	222,564	126,624		
Unencumbered cash, beginning	1,321,249	1,544,468		
Prior year cancelled encumbrances	655	158,619		
Unencumbered cash, ending	\$1,544,468	\$ 1,829,711		

**City of Wellington, Kansas**  
**Special Purpose Fund**  
**Ambulance and Fire Fighting Equipment**  
Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2-2

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Taxes:				
Ad valorem property tax	\$ 83,726	\$ 84,975	\$ 89,528	\$ (4,553)
Less NRP rebate	(3,054)	(3,426)	(1,081)	(2,345)
Delinquent tax	3,171	3,324	2,500	824
Intergovernmental:				
State grant	19,344	-	-	-
Motor vehicle tax	13,147	13,583	12,818	765
Recreational vehicle tax	157	188	189	(1)
Reimbursements	-	4,122	-	4,122
Use of money and property:				
Sale of equipment	-	-	-	-
Interest earnings	1,990	777	2,388	(1,611)
Total receipts	<u>\$ 118,481</u>	<u>\$ 103,543</u>	<u>\$ 106,342</u>	<u>\$ (2,799)</u>
<u>Expenditures</u>				
Public safety:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual	-	-	-	-
Contingencies	-	-	6,400	(6,400)
Capital outlay	136,473	99,975	124,769	(24,794)
Total expenditures	<u>\$ 136,473</u>	<u>\$ 99,975</u>	<u>\$ 131,169</u>	<u>\$ (31,194)</u>
Receipts Over (Under) Expenditures	\$ (17,992)	\$ 3,568		
Unencumbered Cash, Beginning	84,147	66,155		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 66,155</u>	<u>\$ 69,723</u>		

**City of Wellington, Kansas**

Schedule 2-3

**Special Purpose Fund****Library****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Taxes:				
Ad valorem property tax	\$ 209,317	\$ 212,459	\$ 223,811	\$ (11,352)
Less NRP rebate	(7,635)	(8,566)	(2,702)	(5,864)
Delinquent tax	7,854	8,274	7,000	1,274
Intergovernmental:				
Motor vehicle tax	32,849	33,959	32,044	1,915
Recreational vehicle tax	391	470	474	(4)
Reimbursement from other funds	-	-	-	-
Total receipts	<u>\$ 242,776</u>	<u>\$ 246,596</u>	<u>\$ 260,627</u>	<u>\$ (14,031)</u>
<u>Expenditures</u>				
Government:				
Other financing uses				
Appropriation to Library Board	\$ 245,050	\$ 256,000	\$ 256,650	\$ (650)
Contingency	-	-	-	-
Total expenditures	<u>\$ 245,050</u>	<u>\$ 256,000</u>	<u>\$ 256,650</u>	<u>\$ (650)</u>
Receipts Over (Under) Expenditures	\$ (2,274)	\$ (9,404)		
Unencumbered Cash, Beginning	<u>11,946</u>	<u>9,672</u>		
Unencumbered Cash, Ending	<u>\$ 9,672</u>	<u>\$ 268</u>		



**City of Wellington, Kansas**

Schedule 2-4

**Special Purpose Fund****Permanent Cemetery Endowment**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Use of money and property:		
Interest earnings	\$ 3,159	\$ 1,484
Other:		
1/3 of cemetery lots sold	<u>2,058</u>	<u>4,243</u>
Total receipts	<u>\$ 5,217</u>	<u>\$ 5,727</u>
<u>Expenditures:</u>		
Operating transfer to general fund	<u>\$ 3,159</u>	<u>\$ 1,484</u>
Total expenditures	<u>\$ 3,159</u>	<u>\$ 1,484</u>
Receipts Over (Under) Expenditures	\$ 2,058	\$ 4,243
Unencumbered Cash, Beginning	<u>145,477</u>	<u>147,535</u>
Unencumbered Cash, Ending	<u>\$ 147,535</u>	<u>\$ 151,778</u>

**City of Wellington, Kansas**

Schedule 2-5

**Special Purpose Fund****Special City Highway**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
Fuel tax allocation	\$ 213,208	\$ 200,506	\$ 213,330	\$ (12,824)
Use of money and property:				
Interest earnings	<u>1,465</u>	<u>510</u>	<u>1,352</u>	<u>(842)</u>
Total receipts	<u>\$ 214,673</u>	<u>\$ 201,016</u>	<u>\$ 214,682</u>	<u>\$ (13,666)</u>
<u>Expenditures</u>				
Transportation:				
Capital outlay	\$ 69,500	\$ -	\$ 18,528	\$ (18,528)
Reimbursement to General Fund	135,000	135,000	135,000	-
Reimbursement to Electric, Water, & Sewer	21,547	-	-	-
Contingency	<u>-</u>	<u>-</u>	<u>75,721</u>	<u>(75,721)</u>
Total expenditures	<u>\$ 226,047</u>	<u>\$ 135,000</u>	<u>\$ 229,249</u>	<u>\$ (94,249)</u>
Receipts Over (Under) Expenditures	\$ (11,374)	\$ 66,016		
Unencumbered Cash, Beginning	26,712	15,338		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 15,338</u>	<u>\$ 81,354</u>		

**City of Wellington, Kansas**

Schedule 2-6

**Special Purpose Fund****Special Alcohol and Drug**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
State of Kansas	\$ 20,579	\$ 16,202	\$ 21,057	\$ (4,855)
Use of money and property:				
Interest earnings	<u>203</u>	<u>108</u>	<u>229</u>	<u>(121)</u>
Total receipts	<u>\$ 20,782</u>	<u>\$ 16,310</u>	<u>\$ 21,286</u>	<u>\$ (4,976)</u>
<u>Expenditures</u>				
General Government:				
Contractual	<u>\$ 19,108</u>	<u>\$ 22,000</u>	<u>\$ 28,565</u>	<u>\$ (6,565)</u>
Total expenditures	<u>\$ 19,108</u>	<u>\$ 22,000</u>	<u>\$ 28,565</u>	<u>\$ (6,565)</u>
Receipts Over (Under) Expenditures	\$ 1,674	\$ (5,690)		
Unencumbered Cash, Beginning	9,444	11,118		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 11,118</u>	<u>\$ 5,428</u>		

**City of Wellington, Kansas**

Schedule 2-7

**Special Purpose Fund****Special Park and Recreation**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
State of Kansas	\$ 20,579	\$ 16,202	\$ 21,057	\$ (4,855)
Use of money and property:				
Interest earnings	<u>458</u>	<u>253</u>	<u>540</u>	<u>(287)</u>
Total receipts	<u>\$ 21,037</u>	<u>\$ 16,455</u>	<u>\$ 21,597</u>	<u>\$ (5,142)</u>
<u>Expenditures</u>				
Recreation and Culture				
Capital Outlay	\$ 19,356	\$ 16,707	\$ 21,500	\$ (4,793)
Contingency	<u>-</u>	<u>-</u>	<u>15,181</u>	<u>(15,181)</u>
Total expenditures	<u>\$ 19,356</u>	<u>\$ 16,707</u>	<u>\$ 36,681</u>	<u>\$ (19,974)</u>
Receipts Over (Under) Expenditures	\$ 1,681	\$ (252)		
Unencumbered Cash, Beginning	22,074	23,755		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 23,755</u>	<u>\$ 23,503</u>		

**City of Wellington, Kansas**

Schedule 2-8

**Special Purpose Fund****Tourism and Convention**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
Transient guest tax	\$ 38,971	\$ 37,054	\$ 34,000	\$ 3,054
Use of money and property:				
Interest earnings	<u>498</u>	<u>213</u>	<u>690</u>	<u>(477)</u>
Total receipts	<u>\$ 39,469</u>	<u>\$ 37,267</u>	<u>\$ 34,690</u>	<u>\$ 2,577</u>
<u>Expenditures</u>				
General government:				
Contractual	\$ 34,480	\$ 30,234	\$ 47,402	\$ (17,168)
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Contingency	-	-	-	-
Reimbursement to general fund	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 41,980</u>	<u>\$ 30,234</u>	<u>\$ 47,402</u>	<u>\$ (17,168)</u>
Receipts Over (Under) Expenditures	\$ (2,511)	\$ 7,033		
Unencumbered Cash, Beginning	20,521	18,010		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
	<u>\$ 18,010</u>	<u>\$ 25,043</u>		

**City of Wellington, Kansas**

Schedule 2-9

**Special Purpose Fund****Special Liability Expense**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
Interest earnings	\$ 5,013	\$ 1,715	\$ 5,638	\$ (3,923)
Reimbursements from other funds	349,993	381,946	381,946	-
Other	<u>76,338</u>	<u>67,730</u>	<u>-</u>	<u>67,730</u>
Total receipts	<u>\$ 431,344</u>	<u>\$ 451,391</u>	<u>\$ 387,584</u>	<u>\$ 63,807</u>
<u>Expenditures</u>				
General government:				
Contractual services	\$ 468,024	\$ 601,690	\$ 456,944	\$ 144,746
Reserve for insurance claims	<u>-</u>	<u>582</u>	<u>165,123</u>	<u>(164,541)</u>
Total expenditures	<u>\$ 468,024</u>	<u>\$ 602,272</u>	<u>\$ 622,067</u>	<u>\$ (19,795)</u>
Receipts Over (Under) Expenditures	\$ (36,680)	\$ (150,881)		
Unencumbered Cash, Beginning	245,022	208,342		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 208,342</u>	<u>\$ 57,461</u>		

**City of Wellington, Kansas**

Schedule 2-10

**Special Purpose Fund****Equipment Reserve**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ 5,321	\$ -
Reimbursement of city expense	-	170,263
Operating transfers in:		
Transfer from general fund	<u>200,000</u>	<u>200,000</u>
Total receipts	<u>\$ 205,321</u>	<u>\$ 370,263</u>
<u>Expenditures</u>		
Capital outlay	<u>\$ 273,804</u>	<u>\$ 428,146</u>
Total expenditures	<u>\$ 273,804</u>	<u>\$ 428,146</u>
Receipts Over (Under) Expenditures	\$ (68,483)	\$ (57,883)
Unencumbered Cash, Beginning	259,994	191,511
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 191,511</u>	<u>\$ 133,628</u>

***City of Wellington, Kansas***

Schedule 2-11

**Special Purpose Fund****Capital Improvements**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Intergovernmental:		
State of Kansas reimbursement	\$ 99,484	\$ 153,693
Operating transfers in:		
Transfer from general fund	<u>160,000</u>	<u>300,000</u>
Total receipts	<u>\$ 259,484</u>	<u>\$ 453,693</u>
<u>Expenditures</u>		
Capital outlay	<u>\$ 632,028</u>	<u>\$ 360,906</u>
Total expenditures	<u>\$ 632,028</u>	<u>\$ 360,906</u>
Receipts Over (Under) Expenditures	\$ (372,544)	\$ 92,787
Unencumbered Cash, Beginning	1,180,979	808,785
Prior Year Cancelled Encumbrances	<u>350</u>	<u>4,187</u>
Unencumbered Cash, Ending	<u>\$ 808,785</u>	<u>\$ 905,759</u>



**City of Wellington, Kansas**

Schedule 2-12

**Special Purpose Fund****Wellington Airport FAA Grant****Schedule of Receipts & Expenditures****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ 61,524	\$ 14,686
Total receipts	<u>\$ 61,524</u>	<u>\$ 14,686</u>
<u>Expenditures</u>		
General government:		
Contractual	\$ 29,215	\$ 2,167
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 29,215</u>	<u>\$ 2,167</u>
Receipts Over (Under) Expenditures	\$ 32,309	\$ 12,519
Unencumbered Cash, Beginning	(44,828)	(12,519)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (12,519)</u>	<u>\$ -</u>

**Note:** This fund was not in violation of the cash basis law, as federal grant funds were receivable at 12/31/19.

**City of Wellington, Kansas**

Schedule 2-13

**Special Purpose Fund****Hazmat Response**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts:</u>		
Other	\$ 303	\$ 10,763
Use of money and property:		
Interest earnings	<u>164</u>	<u>75</u>
 Total receipts	 <u>\$ 467</u>	 <u>\$ 10,838</u>
 <u>Expenditures</u>		
Public safety	<u>\$ 218</u>	<u>\$ 10,663</u>
 Total expenditures	 <u>\$ 218</u>	 <u>\$ 10,663</u>
 Receipts Over (Under) Expenditures	 \$ 249	 \$ 175
 Unencumbered Cash, Beginning	 7,434	 7,683
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u><u>\$ 7,683</u></u>	 <u><u>\$ 7,858</u></u>

**City of Wellington, Kansas**

Schedule 2-14

**Special Purpose Fund****Fire Prevention and Education**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other	\$ 200	\$ -
Use of money and property:		
Interest earnings	<u>10</u>	<u>5</u>
Total receipts	<u>\$ 210</u>	<u>\$ 5</u>
 <u>Expenditures</u>		
Public safety	<u>\$ 162</u>	<u>\$ -</u>
Total expenditures	<u>\$ 162</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ 48	\$ 5
 Unencumbered Cash, Beginning	374	422
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ 422</u></u>	<u><u>\$ 427</u></u>

**City of Wellington, Kansas**

Schedule 2-15

**Special Purpose Fund****Hospital Sales Tax Fund**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
Sales tax	\$ 1,369,562	\$ 1,402,597	\$ 1,750,000	\$ (347,403)
Total receipts	\$ 1,369,562	\$ 1,402,597	\$ 1,750,000	\$ (347,403)
<u>Expenditures</u>				
Other financing uses				
Appropriation to Hospital Board	\$ 1,369,562	\$ 1,402,597	\$ 1,750,000	\$ (347,403)
Total expenditures	\$ 1,369,562	\$ 1,402,597	\$ 1,750,000	\$ (347,403)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**City of Wellington, Kansas**

Schedule 2-16

**Special Purpose Fund****SCCDAT Grant Fund**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ 166,238	\$ 163,104
Other	-	-
Use of money and property:		
Interest earnings	<u>(166)</u>	<u>(36)</u>
Total receipts	<u>\$ 166,072</u>	<u>\$ 163,068</u>
<u>Expenditures</u>		
General government:		
Personal services	\$ 92,500	\$ 94,554
Commodities	5,284	11,142
Contractual	<u>65,396</u>	<u>45,800</u>
Total expenditures	<u>\$ 163,180</u>	<u>\$ 151,496</u>
Receipts Over (Under) Expenditures	<u>\$ 2,892</u>	<u>\$ 11,572</u>
Unencumbered Cash, Beginning	(5,623)	(2,731)
Prior Period Adjustment	<u>-</u>	<u>-</u>
Unencumbered Cash, restated beginning	(5,623)	(2,731)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (2,731)</u>	<u>\$ 8,841</u>

**Note:** This fund was not in violation of the cash basis law, as federal grant funds were receivable at 12/31/19.

**City of Wellington, Kansas**

Schedule 2-18

**Special Purpose Fund****CDBG Housing Grant**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal Grant	\$ 127,306	\$ -
Other Receipts	<u>14,010</u>	<u>-</u>
 Total receipts	 <u>\$ 141,316</u>	 <u>\$ -</u>
 <u>Expenditures</u>		
Miscellaneous	<u>\$ 160,315</u>	<u>\$ -</u>
 Total expenditures	 <u>\$ 160,315</u>	 <u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ (18,999)	 \$ -
 Unencumbered Cash, Beginning	 18,999	 -
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>	 <u>\$ -</u>

**City of Wellington, Kansas**

Schedule 2-18

**Special Purpose Fund****Police VIN**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts:		
Intergovernmental:		
Motor vehicle inspection fees	\$ 27,370	\$ 22,920
Other	500	500
Use of money and property:		
Interest earnings	121	111
Total receipts	<u>\$ 27,991</u>	<u>\$ 23,531</u>
<u>Expenditures</u>		
General government:		
Commodities	\$ 12,519	\$ 25,862
Contractual	1,500	1,027
Capital outlay	-	5,075
Total expenditures	<u>\$ 14,019</u>	<u>\$ 31,964</u>
Receipts Over (Under) Expenditures	\$ 13,972	\$ (8,433)
Unencumbered Cash, Beginning	-	13,972
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 13,972</u>	<u>\$ 5,539</u>

**City of Wellington, Kansas**

Schedule 2-19

**Special Purpose Fund****Cemetery Capital Improvement****Schedule of Receipts & Expenditures****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts:		
Niche sales	\$ -	\$ 1,333
Other	-	-
Use of money and property:		
Interest earnings	-	2
Total receipts	<u>\$ -</u>	<u>\$ 1,335</u>
<u>Expenditures</u>		
General government:		
Commodities	\$ -	\$ -
Contractual	-	175
Capital outlay	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 175</u>
Receipts Over (Under) Expenditures	\$ -	\$ 1,160
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,160</u>



***City of Wellington, Kansas***  
**Special Purpose Fund**  
**Judicial / Law Enforcement Improvement**  
Schedule of Receipts & Expenditures  
Regulatory Basis

Schedule 2-20

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts:		
Administrative fees	\$ -	\$ 248
Fingerprint fees	-	40
Use of money and property:		
Interest earnings	-	-
Total receipts	<u>\$ -</u>	<u>\$ 288</u>
<u>Expenditures</u>		
General government:		
Commodities	\$ -	\$ -
Contractual	-	-
Capital outlay	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 288
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 288</u>

**City of Wellington, Kansas**

Schedule 2-21

**Special Purpose Fund****Asset Forfeiture**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts:		
Intergovernmental:		
Motor vehicle inspection fees	\$ (2,211)	\$ -
Other	20	-
Use of money and property:		
Interest earnings	129	42
Total receipts	<u>\$ (2,062)</u>	<u>\$ 42</u>
<u>Expenditures</u>		
General government:		
Commodities	\$ 289	\$ -
Contractual	451	-
Total expenditures	<u>\$ 740</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (2,802)	\$ 42
Unencumbered Cash, Beginning	7,091	4,289
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 4,289</u>	<u>\$ 4,331</u>

**City of Wellington, Kansas****Bond and Interest Fund****Bond and Interest**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem property tax	\$ 622,592	\$ 669,410	\$ 705,172	\$ (35,762)
Less NRP rebate	(22,709)	(26,990)	(8,512)	(18,478)
Delinquent tax	23,083	24,517	20,000	4,517
Special assessments	106,225	124,538	87,903	36,635
Intergovernmental:				
Motor vehicle tax	97,657	101,008	95,312	5,696
Recreational vehicle tax	1,163	1,399	1,409	(10)
Use of money and property:				
Interest earnings	10,160	4,371	9,400	(5,029)
Other:				
Reimbursement from Sanitation Utility	-	50,158	50,158	-
Reimbursement from Sanitation Landfill	-	40,289	40,289	-
Reimbursement from Airport Authority	54,065	51,860	51,860	-
Total receipts	<u>\$ 892,236</u>	<u>\$ 1,040,560</u>	<u>\$ 1,052,991</u>	<u>\$ (12,431)</u>
<b><u>Expenditures</u></b>				
Debt service:				
Principal - regular payments	\$ 772,420	\$ 842,420	\$ 843,117	\$ (697)
Interest	107,143	275,855	275,158	697
Contractual-arbitrage fees	-	-	5,000	(5,000)
Cash basis	-	-	35,000	(35,000)
Total expenditures	<u>\$ 879,563</u>	<u>\$ 1,118,275</u>	<u>\$ 1,158,275</u>	<u>\$ (40,000)</u>
Receipts Over (Under) Expenditures	\$ 12,673	\$ (77,715)		
Unencumbered Cash, Beginning	140,924	153,597		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 153,597</u>	<u>\$ 75,882</u>		

***City of Wellington, Kansas*****Capital Projects Funds**

## Schedule of Receipts &amp; Expenditures

## Regulatory Basis

*For the Year Ended December 31, 2020*

	Special Improvements	Hospital Emergency Department Bond	Sanitation Improvement
<b><u>Receipts</u></b>			
Intergovernmental:			
State of Kansas reimbursement	\$ -	\$ -	\$ -
Other:			
Miscellaneous	100,000	140,000	-
Interest earned	1,222	-	9,599
Reimbursement of expense	-	-	-
Prepaid assessments	-	-	-
Transfer from general fund	-	-	-
Sale of general obligation bonds	-	-	-
Total receipts	<u>\$ 101,222</u>	<u>\$ 140,000</u>	<u>\$ 9,599</u>
<b><u>Expenditures</u></b>			
Capital outlay:			
Construction & equipment	\$ 100,315	\$ 65,041	\$ -
Debt service:			
Principal payments	-	-	-
Interest payments	-	-	-
Cost of issuance	-	-	-
Total expenditures	<u>\$ 100,315</u>	<u>\$ 65,041</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 907	\$ 74,959	\$ 9,599
Unencumbered Cash, Beginning	100,305	-	907,249
Prior Year Cancelled Encumbrances	-	-	-
Unencumbered Cash, Ending	<u><u>\$ 101,212</u></u>	<u><u>\$ 74,959</u></u>	<u><u>\$ 916,848</u></u>

***City of Wellington, Kansas***  
**Capital Projects Funds**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2019*

	<u>Special Improvements</u>	<u>Sanitation Improvement</u>
<b><u>Receipts</u></b>		
Intergovernmental:		
State of Kansas reimbursement	\$ -	\$ -
Other:		
Miscellaneous	-	-
Interest earned	37,578	18,880
Reimbursement of expense	-	-
Prepaid assessments	39,353	-
Transfer from general fund	-	-
Sale of general obligation bonds	2,320,000	-
Total receipts	<u>\$ 2,396,931</u>	<u>\$ 18,880</u>
<b><u>Expenditures</u></b>		
Capital outlay:		
Construction & equipment	\$ 180,087	\$ 116,131
Debt service:		
Principal payments	2,470,000	-
Interest payments	15,066	-
Cost of issuance	60,710	-
Total expenditures	<u>\$ 2,725,863</u>	<u>\$ 116,131</u>
Receipts Over (Under) Expenditures	\$ (328,932)	\$ (97,251)
Unencumbered Cash, Beginning	429,237	1,004,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 100,305</u>	<u>\$ 907,249</u>

**City of Wellington, Kansas**  
**Business Fund**  
**Electric, Waterworks, and Sewage Utility System Operating Fund**  
Summary Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>Receipts</u></b>				
Water sales and services	\$ 1,844,158	\$ 1,866,428	\$ 1,875,543	\$ (9,115)
Sewage charges	2,210,067	2,158,023	2,193,403	(35,380)
Electricity sales and services	14,446,723	12,711,173	13,972,851	(1,261,678)
Penalties	144,252	63,287	108,000	(44,713)
Interest earnings	244,770	114,027	177,200	(63,173)
Miscellaneous	65,973	124,653	1,017,262	(892,609)
Federal grant	-	14,557	1,260	13,297
Ascension monthly fee	-	5,220	31,723	(26,503)
Reimbursement from other funds	73,562	66,864	60,498	6,366
Total receipts	<u>\$ 19,029,505</u>	<u>\$ 17,124,232</u>	<u>\$ 19,437,740</u>	<u>\$ (2,313,508)</u>
<b><u>Expenditures</u></b>				
Production, water and sewage	\$ 474,199	\$ 506,271	\$ 524,901	\$ (18,630)
Production, electric	8,659,188	7,623,652	9,501,644	(1,877,992)
Distribution, water and sewage	408,702	380,803	456,729	(75,926)
Distribution, electric	1,292,647	1,193,852	1,357,295	(163,443)
Sewage treatment	472,027	480,169	536,891	(56,722)
Contingency	-	-	900,000	(900,000)
Admin. reimb. to general fund	848,832	852,555	856,055	(3,500)
Reimbursement to special liability fund	247,119	267,315	267,315	-
Debt service	1,961,718	2,168,368	2,170,001	(1,633)
Non-departmental-other	244,500	323,744	336,459	(12,715)
Operating transfers to:				
General fund	1,969,914	1,999,909	1,999,909	-
Utility Capital Improvements	1,035,936	1,124,079	1,124,079	-
Total	<u>\$ 17,614,782</u>	<u>\$ 16,920,717</u>	<u>\$ 20,031,278</u>	<u>\$ (3,110,561)</u>
Receipts Over (Under) Expenditures	<u>\$ 1,414,723</u>	<u>\$ 203,515</u>		
Unencumbered Cash, Beginning	8,388,375	9,824,195		
Prior Year Cancelled Encumbrances	<u>21,097</u>	<u>46,070</u>		
Unencumbered Cash, Ending	<u>\$ 9,824,195</u>	<u>\$ 10,073,780</u>		

***City of Wellington, Kansas***  
**Business Fund**  
**Water and Sewage Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2020 and 2019*

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
<u>Water Sales and Sewer Service Charges</u>				
Sale of water to customers	\$ 1,824,639	\$ 1,847,471	\$ 1,849,809	\$ (2,338)
Sewer Service charges	2,212,987	2,143,524	2,193,403	(49,879)
Interdepartmental water sales	21,828	(12,498)	7,178	(19,676)
Penalties	63,270	28,570	48,000	(19,430)
New water services	12,550	8,846	18,556	(9,710)
Cash basis conversion	(17,779)	37,108	-	37,108
Total water sales and sewer service charges	<u>\$ 4,117,495</u>	<u>\$ 4,053,021</u>	<u>\$ 4,116,946</u>	<u>\$ (63,925)</u>
<u>Other</u>				
Interest earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	21,991	41,551	9,088	32,463
Total other	<u>\$ 21,991</u>	<u>\$ 41,551</u>	<u>\$ 9,088</u>	<u>\$ 32,463</u>
Total Water & Sewage Utility receipts	<u>\$ 4,139,486</u>	<u>\$ 4,094,572</u>	<u>\$ 4,126,034</u>	<u>\$ (31,462)</u>
<u>Expenditures</u>				
<u>Water Production</u>				
Personnel services	\$ 218,899	\$ 216,257	\$ 228,098	\$ (11,841)
Commodities	193,047	218,912	231,756	(12,844)
Contractual services	39,275	57,819	51,764	6,055
Capital outlay	22,978	13,283	13,283	-
Total water production	<u>\$ 474,199</u>	<u>\$ 506,271</u>	<u>\$ 524,901</u>	<u>\$ (18,630)</u>
<u>Water Distribution</u>				
Personnel services	\$ 239,769	\$ 258,809	\$ 301,353	\$ (42,544)
Commodities	129,178	102,032	126,950	(24,918)
Contractual services	32,626	19,962	28,426	(8,464)
Capital outlay	7,129	-	-	-
Total water distribution	<u>\$ 408,702</u>	<u>\$ 380,803</u>	<u>\$ 456,729</u>	<u>\$ (75,926)</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Water and Sewage Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2020 and 2019*

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
<u>Sewage Treatment</u>				
Personnel services	\$ 300,101	\$ 309,551	\$ 329,541	\$ (19,990)
Commodities	93,667	92,649	115,175	(22,526)
Contractual services	77,391	71,019	85,225	(14,206)
Capital outlay	868	6,950	6,950	-
Total sewage treatment	<u>\$ 472,027</u>	<u>\$ 480,169</u>	<u>\$ 536,891</u>	<u>\$ (56,722)</u>
<u>Debt Retirement</u>				
Principal retired and refunded	\$ 402,600	\$ 627,600	\$ 627,600	\$ -
Principal paid on WWTP revolving loan	651,585	670,221	670,221	-
Interest	434,374	404,892	404,892	-
Total debt retirement	<u>\$ 1,488,559</u>	<u>\$ 1,702,713</u>	<u>\$ 1,702,713</u>	<u>\$ -</u>
<u>Non-Departmental</u>				
Commodities	\$ 1,056	\$ 3,279	\$ 2,100	\$ 1,179
Contractual services	51,151	55,980	59,124	(3,144)
Administrative reimbursements to:				
General Fund	161,278	161,985	161,985	-
Special liability fund	72,345	74,360	74,360	-
Capital outlay	-	-	-	-
Total non-departmental	<u>\$ 285,830</u>	<u>\$ 295,604</u>	<u>\$ 297,569</u>	<u>\$ (1,965)</u>
<u>Operating Transfers To:</u>				
General Fund	\$ 426,556	\$ 429,999	\$ 429,999	\$ -
Utility Capital Improvement from water	597,705	801,500	801,500	-
Utility Capital Improvement from sewer	37,000	7,000	7,000	-
Total transfers	<u>\$ 1,061,261</u>	<u>\$ 1,238,499</u>	<u>\$ 1,238,499</u>	<u>\$ -</u>
Total Water & Sewage Utility expenditures	<u>\$ 4,190,578</u>	<u>\$ 4,604,059</u>	<u>\$ 4,757,302</u>	<u>\$ (153,243)</u>



***City of Wellington, Kansas***  
**Business Fund**  
**Electric Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2020 and 2019*

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>Receipts</u></b>				
<b><u>Electricity Sales and Fees</u></b>				
Residential service	\$ 2,918,029	\$ 2,869,460	\$ 2,915,873	\$ (46,413)
Commercial and industrial service	3,070,813	2,749,416	2,925,745	(176,329)
Interdepartmental	113,410	37,280	110,344	(73,064)
Wholesale revenue	120,646	68,666	115,975	(47,309)
Power cost adjustments	8,162,726	6,826,145	7,877,934	(1,051,789)
Electric penalties	80,982	34,717	60,000	(25,283)
Other fees	23,076	20,154	26,980	(6,826)
Cash basis conversion	38,023	140,052	-	140,052
Total sales and fees	<u>\$ 14,527,705</u>	<u>\$ 12,745,890</u>	<u>\$ 14,032,851</u>	<u>\$ (1,286,961)</u>
<b><u>Other</u></b>				
Interest earnings	\$ 244,770	\$ 114,027	\$ 177,200	\$ (63,173)
Miscellaneous	43,982	83,102	1,008,174	(925,072)
Federal Grant	-	14,557	1,260	13,297
Ascension monthly fee	-	5,220	31,723	(26,503)
Reimbursement from other funds	73,562	66,864	60,498	6,366
Residual equity transfer from:				
Waste water treatment plant	-	-	41,875	(41,875)
Total other	<u>\$ 362,314</u>	<u>\$ 283,770</u>	<u>\$ 1,320,730</u>	<u>\$ (1,036,960)</u>
Total Electric Utility receipts	<u>\$ 14,890,019</u>	<u>\$ 13,029,660</u>	<u>\$ 15,353,581</u>	<u>\$ (2,323,921)</u>
<b><u>Expenditures</u></b>				
<b><u>Electric Production</u></b>				
Personnel services	\$ 594,343	\$ 602,008	\$ 611,148	\$ (9,140)
Commodities	44,759	36,041	100,450	(64,409)
Contractual services	8,020,086	6,985,603	8,790,046	(1,804,443)
Capital outlay	-	-	-	-
Total electric production	<u>\$ 8,659,188</u>	<u>\$ 7,623,652</u>	<u>\$ 9,501,644</u>	<u>\$ (1,877,992)</u>
<b><u>Electric Distribution</u></b>				
Personal services	\$ 756,815	\$ 718,605	\$ 757,780	\$ (39,175)
Commodities	370,146	324,901	412,000	(87,099)
Contractual services	163,444	150,346	183,748	(33,402)
Capital outlay	2,242	-	3,767	(3,767)
Total electric distribution	<u>\$ 1,292,647</u>	<u>\$ 1,193,852</u>	<u>\$ 1,357,295</u>	<u>\$ (163,443)</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Electric Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2020 and 2019*

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Debt Retirement</u>				
Principal retired	\$ 327,400	\$ 327,400	\$ 327,400	\$ -
Interest	145,759	138,255	139,888	(1,633)
Total other expenditures	<u>\$ 473,159</u>	<u>\$ 465,655</u>	<u>\$ 467,288</u>	<u>\$ (1,633)</u>
<u>Non-Departmental</u>				
Personnel services	\$ 80,706	\$ 156,980	\$ 157,544	\$ (564)
Commodities	17,754	11,879	9,944	1,935
Other contractual	93,833	95,626	107,747	(12,121)
Administrative reimbursements to:				
General fund	687,554	690,570	694,070	(3,500)
Special liability fund	174,774	192,955	192,955	-
Total non-departmental	<u>\$ 1,054,621</u>	<u>\$ 1,148,010</u>	<u>\$ 1,162,260</u>	<u>\$ (13,686)</u>
<u>Contingency</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ (900,000)</u>
<u>Operating Transfers To:</u>				
General Fund	\$ 1,543,358	\$ 1,569,910	\$ 1,569,910	\$ -
Utility Capital Improvement	401,231	315,579	315,579	-
Total transfers	<u>\$ 1,944,589</u>	<u>\$ 1,885,489</u>	<u>\$ 1,885,489</u>	<u>\$ -</u>
Total Electric Utility expenditures	<u>\$ 13,424,204</u>	<u>\$ 12,316,658</u>	<u>\$ 15,273,976</u>	<u>\$ (2,956,754)</u>
Receipts Over(Under) Expenditures	1,414,723	203,515		
Unencumbered cash, beginning	8,388,375	9,824,195		
Prior year cancelled encumbrances	<u>21,097</u>	<u>46,070</u>		
Unencumbered cash, ending	<u>\$ 9,824,195</u>	<u>\$ 10,073,780</u>		

***City of Wellington, Kansas***  
**Business Fund**  
**Electric, Waterworks and Sewage Multi-Year Capital Improvement**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<b><u>Receipts</u></b>		
Interest earnings	\$ 61,661	\$ 32,601
Other:		
Reimbursements	82,946	-
Sale of equipment	74,000	-
Insurance recoveries	222,003	-
Operating transfers:		
Transfer from Water and Sewer	634,705	801,500
Transfer from Electric	401,231	315,579
Transfer from Electric, Water, and Sewer, non-departmental	<u>-</u>	<u>7,000</u>
Total receipts	<u>\$1,476,546</u>	<u>\$ 1,156,680</u>
<b><u>Expenditures</u></b>		
Water and Sewer:		
Water plant & wells equipment & maintenance	\$ 153,619	\$ 227,699
Wastewater treatment equipment & sewer lines	82,612	243,366
Wastewater lease payments	16,919	-
Water line maintenance & construction	126,552	31,000
Vehicles	-	203,522
Other equipment	38,662	3,241
Professional & consulting services	-	32,737
Electric:		
Lease payments	95,018	128,953
Plant equipment and repairs	255,331	-
Vehicles	60,303	1,805
Other equipment	70,000	-
Electric line construction & breakers	<u>180,017</u>	<u>-</u>
Total expenditures	<u>\$1,079,033</u>	<u>\$ 872,323</u>
Receipts Over (Under) Expenditures	\$ 397,513	\$ 284,357
Unencumbered Cash, Beginning	2,548,387	2,953,316
Prior Year Cancelled Encumbrances	<u>7,416</u>	<u>5,500</u>
Unencumbered Cash, Ending	<u>\$2,953,316</u>	<u>\$ 3,243,173</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Electric, Waterworks and Sewage Construction Fund**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Interest earnings	\$ 5,446	\$ 2,380
Refund of expenditures	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 5,446</u>	<u>\$ 2,380</u>
<u>Expenditures</u>		
Capital outlay:		
Professional & consulting, electric substation & switching station	\$ -	\$ -
Electric line construction	26,850	-
Electric substation and switching station	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 26,850</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (21,404)	\$ 2,380
Unencumbered Cash, Beginning	246,076	224,672
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 224,672</u>	<u>\$ 227,052</u>

**City of Wellington, Kansas****Business Fund  
Sanitation Utility****Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>Receipts</u></b>				
Refuse collection fees and penalties	\$ 1,713,005	\$ 1,729,960	\$ 1,622,698	\$ 107,262
Interest	3,314	2,288	3,400	(1,112)
Federal grant	-	3,453	4,000	(547)
Ascension monthly fee	-	388	6,200	(5,812)
Reimbursed expense and miscellaneous	20,880	28,628	16,100	12,528
Total receipts	<u>\$ 1,737,199</u>	<u>\$ 1,764,717</u>	<u>\$ 1,652,398</u>	<u>\$ 112,319</u>
<b><u>Expenditures</u></b>				
Collections:				
Personal services	\$ 401,691	\$ 414,000	\$ 405,974	\$ 8,026
Contractual services	165,234	187,455	168,926	18,529
Commodities	39,428	48,190	47,505	685
Capital Outlay	-	9,852	20,000	(10,148)
Reimbursement to other funds	99,181	98,986	98,984	2
Transfer Station:				
Personal services	131,954	131,220	125,342	5,878
Contractual services	571,728	635,749	587,790	47,959
Commodities	20,960	29,866	21,590	8,276
Capital Outlay	-	-	-	-
Contingency	-	-	-	-
Debt Service:				
Principal	-	20,000	20,000	-
Interest	-	70,447	70,447	-
Operating Transfers:				
General fund	149,470	158,420	158,420	-
Equipment reserve fund	-	-	-	-
Total expenditures	<u>\$ 1,579,646</u>	<u>\$ 1,804,185</u>	<u>\$ 1,724,978</u>	<u>\$ 79,207</u>
Adjustment for qualifying budget credit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,528</u>	<u>\$ (12,528)</u>
Total	<u>\$ 1,579,646</u>	<u>\$ 1,804,185</u>	<u>\$ 1,737,506</u>	<u>\$ 66,679</u>
Receipts Over (Under) Expenditures	<u>\$ 157,553</u>	<u>\$ (39,468)</u>		
Unencumbered Cash, Beginning	44,987	202,540		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 202,540</u>	<u>\$ 163,072</u>		

***City of Wellington, Kansas***  
**Business Fund**  
**Sanitation Equipment Reserve**  
**Schedule of Receipts & Expenditures**  
**Regulatory Basis**  
*For the Year Ended December 31, 2020*  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Interest	\$ 2,315	\$ 833
Other:		
Refund of expenditures	<u>-</u>	<u>1,759</u>
Total receipts	<u>\$ 2,315</u>	<u>\$ 2,592</u>
<u>Expenditures</u>		
Capital outlay	<u>47,555</u>	<u>57,425</u>
Total expenditures	<u>\$ 47,555</u>	<u>\$ 57,425</u>
Receipts Over (Under) Expenditures	\$ (45,240)	\$ (54,833)
Unencumbered Cash, Beginning	128,479	83,239
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 83,239</u>	<u>\$ 28,406</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Municipal Golf Course**  
Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>Receipts</u></b>				
Licenses and permits				
Golf licenses	\$ 57,290	\$ 56,550	\$ 66,000	\$ (9,450)
Golf green fees	69,559	118,714	87,689	31,025
Golf cart licenses and fees	18,090	20,954	22,500	(1,546)
Golf cart storage and rental	45,358	79,674	58,211	21,463
Other:				
Interest	266	212	79	133
Miscellaneous	94	1,890	-	1,890
Transfers:				
General fund	<u>234,779</u>	<u>236,496</u>	<u>236,496</u>	<u>-</u>
Total receipts	<u>\$ 425,436</u>	<u>\$ 514,490</u>	<u>\$ 470,975</u>	<u>\$ 43,515</u>
<b><u>Expenditures</u></b>				
Personal services	\$ 220,969	\$ 227,080	\$ 235,595	\$ (8,515)
Contractual service	35,736	50,576	41,670	8,906
Commodities	72,213	81,504	86,475	(4,971)
Capital outlay	90,299	90,299	90,300	(1)
Reimbursement to special liability	<u>7,051</u>	<u>7,935</u>	<u>16,935</u>	<u>(9,000)</u>
Total expenditures	<u>\$ 426,268</u>	<u>\$ 457,394</u>	<u>\$ 470,975</u>	<u>\$ (13,581)</u>
Receipts Over (Under) Expenditures	\$ (832)	\$ 57,096		
Unencumbered Cash, Beginning	(4,373)	(5,205)		
Prior Period Adjustment	<u>-</u>	<u>-</u>		
Unencumbered Cash, Restated Beginning	(4,373)	(5,205)		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ (5,205)</u>	<u>\$ 51,891</u>		

***City of Wellington, Kansas***  
**Business Fund**  
**Municipal Airport**  
Schedule of Receipts & Expenditures - Actual  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Airport charges:				
Farm income	\$ 4,880	\$ -	\$ 4,880	\$ (4,880)
Fuel income	164,280	117,687	160,000	(42,313)
Hangar rent	36,340	34,535	35,000	(465)
Land leases	35,880	35,240	28,252	6,988
Airport other income	6,338	5,810	6,400	(590)
Other:				
State grant	38,154	19,060	-	19,060
Federal grant	-	30,000	-	30,000
Interest	95	1,173	990	183
Miscellaneous	162,787	35,128	18,013	17,115
Reimbursement from other funds	-	51,860	51,860	-
Transfer from general fund	<u>54,065</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 502,819</u>	<u>\$ 330,493</u>	<u>\$ 305,395</u>	<u>\$ 25,098</u>
<u>Expenditures</u>				
Fuel purchased for resale	\$ 119,709	\$ 104,441	\$ 131,950	\$ (27,509)
Personal services	69,488	71,821	71,540	281
Contractual service	75,311	99,464	28,936	70,528
Commodities	4,960	4,515	9,350	(4,835)
Capital outlay	50,107	45,413	110,000	(64,587)
Reimbursements:				
Special liability fund	9,091	9,230	9,230	-
Bond & interest fund	<u>54,065</u>	<u>51,860</u>	<u>51,860</u>	<u>-</u>
Total expenditures	<u>\$ 382,731</u>	<u>\$ 386,744</u>	<u>\$ 412,866</u>	<u>\$ (26,122)</u>
Receipts Over (Under) Expenditures	<u>\$ 120,088</u>	<u>\$ (56,251)</u>		
Unencumbered Cash, Restated Beginning	(1,673)	118,415		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 118,415</u>	<u>\$ 62,164</u>		



***City of Wellington, Kansas***  
**Business Fund**  
**Employee Benefit Contribution**  
Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Employer contributions - current employees	\$ 975,512	\$ 1,012,893	\$ 970,000	\$ 42,893
Employer contributions - retirees	31,426	21,915	31,000	(9,085)
Employee contributions	344,546	319,017	340,000	(20,983)
COBRA and component unit contributions	51,484	46,470	52,000	(5,530)
Reimbursements & refunds	367	8,563	-	8,563
Interest	2,654	868	4,000	(3,132)
Total receipts	<u>\$ 1,405,989</u>	<u>\$ 1,409,726</u>	<u>\$ 1,397,000</u>	<u>\$ 12,726</u>
<u>Expenditures</u>				
Health insurance claims paid	\$ 4,013	\$ -	\$ -	\$ -
Health insurance premiums	1,266,511	1,275,500	1,377,974	(102,474)
Supplemental coverage policy premiums	107,608	108,666	-	108,666
Administration fees	4,529	5,071	23,000	(17,929)
Flex spending reimbursement	-	14,343	-	14,343
Other	23,715	19,430	85,642	(66,212)
Total expenditures	<u>\$ 1,406,376</u>	<u>\$ 1,423,010</u>	<u>\$ 1,486,616</u>	<u>\$ (63,606)</u>
Receipts Over (Under) Expenditures	\$ (387)	\$ (13,284)		
Unencumbered Cash, Beginning	103,891	103,504		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 103,504</u>	<u>\$ 90,220</u>		

**City of Wellington, Kansas**  
**Trust Funds**

Schedule of Receipts & Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020

	Public Library Trust	Annie Hamilton Trust	Mildred Share McLean Trust	Mausoleum Maintenance	Regional Park Trust	Memorial Auditorium Trust	Municipal Auditorium Renovation	Recreation Trust	Municipal Golf Course Trust	Ambulance Service Trust	Municipal Airport Trust	Nichols Family Trust	Drug Tax Distb. Trust	Cemetery Beautifi- cation Trust	Cara Saunders Memorial Trust	Drug Awareness Trust	Housing Authority Reserve	Employee Community Service
<b>Receipts</b>																		
Intergovernmental:	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property:																		
Interest	1,543	17	53	148	310	345	379	278	131	26	15	2	83	125	5	90	-	-
Farm rent	-	-	-	-	4,095	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	3,454	-	-	16,640	2,250	-	620	316	875	-	6,305	-	-
Reimbursement from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	\$ 1,543	\$ 17	\$ 53	\$ 148	\$ 4,605	\$ 3,799	\$ 379	\$ 278	\$ 16,771	\$ 2,276	\$ 15	\$ 622	\$ 399	\$ 1,000	\$ 5	\$ 6,395	\$ -	\$ -
<b>Expenditures</b>																		
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ 6,366	\$ -	\$ -
Transportation	-	-	-	-	-	32	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	2,432	-	-	-	350	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,432	\$ 32	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ 6,366	\$ -	\$ -
Receipts Over (Under)																		
Expenditures	\$ 1,543	\$ 17	\$ 53	\$ 148	\$ 2,173	\$ 3,767	\$ 379	\$ 278	\$ 16,421	\$ 2,276	\$ 15	\$ 470	\$ 399	\$ 1,000	\$ 5	\$ 29	\$ -	\$ -
Unencumbered Cash, Beginning	153,674	1,709	5,261	14,696	29,956	35,498	38,004	27,716	10,885	1,877	1,522	135	8,278	11,999	520	10,554	121,075	3
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	\$ 155,217	\$ 1,726	\$ 5,314	\$ 14,844	\$ 32,129	\$ 39,265	\$ 38,383	\$ 27,994	\$ 27,306	\$ 4,153	\$ 1,537	\$ 605	\$ 8,677	\$ 12,999	\$ 525	\$ 10,583	\$ 121,075	\$ 3

**City of Wellington, Kansas**  
**Trust Funds**

Schedule of Receipts & Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

	Public Library Trust	Annie Hamilton Trust	Mildred Share McLean Trust	Mausoleum Maintenance	Regional Park Trust	Memorial Auditorium Trust	Municipal Auditorium Renovation	Recreation Trust	Municipal Golf Course Trust	Ambulance Service Trust	Municipal Airport Trust	Nichols Family Trust	Drug Tax Distb. Trust	Cemetery Beautifi- cation Trust	Cara Saunders Memorial Trust	Drug Awareness Trust	Housing Authority Reserve	Employee Community Service
<b>Receipts</b>																		
Intergovernmental:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property:																		
Interest	3,270	37	112	313	666	556	787	590	201	133	32	7	170	272	12	189	-	-
Farm rent	-	-	-	-	4,095	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	800	11,102	1,070	-	-	1,845	-	-	309	2,394	-	11,773	-	-
Reimbursement from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	-
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	\$ 3,270	\$ 37	\$ 112	\$ 313	\$ 5,561	\$ 11,658	\$ 1,857	\$ 590	\$ 201	\$ 1,978	\$ 32	\$ 7	\$ 479	\$ 2,666	\$ 12	\$ 13,762	\$ -	\$ -
<b>Expenditures</b>																		
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222	\$ -	\$ 2,923	\$ -	\$ -	\$ -	\$ -
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	7,000	-	-	-	-	-	12,252	-	-
Recreation and culture	-	-	-	-	5,454	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ 5,454	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 222	\$ -	\$ 2,923	\$ -	\$ 12,252	\$ -	\$ -
Receipts Over (Under)																		
Expenditures	\$ 3,270	\$ 37	\$ 112	\$ 313	\$ 107	\$ 11,658	\$ 1,857	\$ 590	\$ 201	\$ (5,022)	\$ 32	\$ (215)	\$ 479	\$ (257)	\$ 12	\$ 1,510	\$ -	\$ -
Unencumbered Cash, Beginning	150,404	1,672	5,149	14,383	29,849	23,840	36,147	27,126	10,684	6,899	1,490	350	7,799	12,256	508	9,044	121,075	3
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	\$ 153,674	\$ 1,709	\$ 5,261	\$ 14,696	\$ 29,956	\$ 35,498	\$ 38,004	\$ 27,716	\$ 10,885	\$ 1,877	\$ 1,522	\$ 135	\$ 8,278	\$ 11,999	\$ 520	\$ 10,554	\$ 121,075	\$ 3

***City of Wellington, Kansas***  
**Agency Funds**  
**Summary of Regulatory Basis Receipts and Disbursements**  
*For the Year Ended December 31, 2020*

	Beginning			Ending
<u>Funds</u>	<u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u>
Claims Fund	\$ 15,550	\$ 702,796	\$ 723,162	\$ (4,816)

**City of Wellington, Kansas****Related Municipal Entity****Wellington Public Library**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

*For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
State Aid	\$ 2,228	\$ -
Appropriation from City of Wellington	245,050	256,000
Grants from SCKLS	7,178	-
Grant	8,097	29,553
Donations	12,675	12,470
Interest income	497	430
Royalty income	9,754	3,676
Other Income	<u>2,491</u>	<u>1,279</u>
Total receipts	<u>\$ 287,970</u>	<u>\$ 303,408</u>
<u>Expenditures</u>		
Salaries and benefits	\$ 170,059	\$ 172,706
Accounting	13,197	13,490
Ad valorem tax on oil interest	656	274
Books, periodicals & audio-visual materials	16,526	11,751
Equipment rental	2,816	3,392
Equipment repairs & maintenance	-	-
Equipment & furniture purchased	24,489	17,274
Repairs and Maintenance	74,512	41,045
Dues, licenses and fees	3,839	334
Insurance	-	-
Library and office supplies	5,677	13,364
Miscellaneous & special projects	2,054	1,360
Postage	1,981	1,828
Promotional & public relations	115	145
Summer Reading & other programs	7,098	4,902
Travel and workshops	1,998	498
Telephone	-	-
Utilities	<u>13,527</u>	<u>12,613</u>
Total expenditures	<u>\$ 338,544</u>	<u>\$ 294,976</u>
Receipts Over (Under) Expenditures	\$ (50,574)	\$ 8,432
Unencumbered Cash, Beginning	303,740	253,166
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 253,166</u>	<u>\$ 261,598</u>

***City of Wellington, Kansas***  
**Related Municipal Entity**  
**Public Building Commission - SRMC Bond and Interest**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Use of money:		
Facility lease from general fund	\$ 91,269	\$ -
Total receipts	<u>\$ 91,269</u>	<u>\$ -</u>
<u>Expenditures</u>		
Debt service:		
Principal	\$ 80,000	\$ -
Interest	<u>11,269</u>	<u>-</u>
Total expenditures	<u>\$ 91,269</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

***City of Wellington, Kansas***  
**Related Municipal Entity**  
**Public Building Commission - WRC Bond & Interest**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2020*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Use of money:		
Facility lease from General Fund	\$ -	\$ -
Facility lease payment from Wellington Recreation Commission	<u>70,075</u>	<u>69,275</u>
Total receipts	<u>\$ 70,075</u>	<u>\$ 69,275</u>
<u>Expenditures</u>		
Debt service:		
Principal payments	\$ 40,000	\$ 40,000
Interest payments	30,075	29,275
Reimbursements	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 70,075</u>	<u>\$ 69,275</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>