

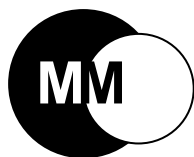
CITY OF ATWOOD, KANSAS
Atwood, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

CITY OF ATWOOD, KANSAS
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Atwood
Atwood, Kansas 67730

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Atwood, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Atwood, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Atwood on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Atwood's ability to continue as a

going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
July 21, 2022

CITY OF ATWOOD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

STATEMENT 1
Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General	\$ 136,681	0	761,454	709,907	188,228	2,669	190,897
Special Purpose Funds:							
Airport	11,681	0	721	7,190	5,212	0	5,212
Library	960	0	52,928	52,026	1,862	0	1,862
Special Highway	6,964	0	35,195	30,101	12,058	0	12,058
Special Parks and Recreation	10,635	0	9,655	9,932	10,358	0	10,358
Tourism and Convention Promotion	40,064	0	5,497	50	45,511	0	45,511
Atwood Township	11,658	0	71,852	82,825	685	1,341	2,026
Recycling	2,532	0	0	0	2,532	0	2,532
Special Equipment	14,633	0	0	0	14,633	0	14,633
Second Century Donations	1,851	0	0	1,851	0	0	0
Street Improvement	192,606	0	30,000	0	222,606	0	222,606
ARPA	0	0	92,863	0	92,863	0	92,863
Park Donation	11,531	0	0	0	11,531	0	11,531
Theater Reserve	18,837	0	51,585	22,367	48,055	0	48,055
Highway 36 Project	0	0	27,406	27,406	0	0	0
Drug Forfeiture	15,398	0	0	610	14,788	0	14,788
Pool Maintenance	311,243	0	0	0	311,243	0	311,243
Business Funds:							
Airport Fuel	13,302	0	20,537	11,512	22,327	0	22,327
Waterworks	351,735	0	634,864	439,738	546,861	2,424	549,285
Water Loan	872,207	0	120,797	195,468	797,536	0	797,536
Sewer	314,679	0	262,657	179,859	397,477	13	397,490
Sewer Loan	265,538	0	96,313	120,321	241,530	0	241,530
Landfill	23,107	0	7,958	2,741	28,324	0	28,324
Trust Funds:							
Obert Park	0	0	5,167	5,167	0	0	0
Total Primary Government (Excluding Agency Funds)	\$ <u>2,627,842</u>	<u>0</u>	<u>2,287,449</u>	<u>1,899,071</u>	<u>3,016,220</u>	<u>6,447</u>	<u>3,022,667</u>

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

CITY OF ATWOOD, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2021

STATEMENT 1

Page 2

Cash on Hand	\$ 100
The Bank of Atwood, Atwood, Kansas Checking Account	1,408,564
Farmers State Bank, Atwood, Kansas Certificate of Deposit	17,209
Farmers Bank & Trust, Atwood, Kansas Checking Account	6,547
Savings Accounts	<u>1,607,298</u>
Total Cash	3,039,718
Less Agency Funds per Schedule 3	<u>(17,051)</u>
Total Primary Government per Statement 1, Page 1	\$ <u><u>3,022,667</u></u>

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

CITY OF ATWOOD, KANSAS

Notes to the Financial Statement

December 31, 2021

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Atwood, Kansas, the primary government, operates as a third-class city in accordance with the laws of the State of Kansas. The City operates under a mayor-council form of government and provides the following services: public safety (police and fire protection), highways and streets, water, sewer, sanitation, social, culture and recreation, planning and zoning, public improvements, and general administrative services. The regulatory financial statement presents the City of Atwood, Kansas (the municipality). The following related municipal entity is not included in the financial statement.

Atwood Public Library. The City's library board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Unaudited financial statements can be obtained from the head librarian, 102 South 6th Street, Atwood, KS 67730.

Housing Authority of the City of Atwood. The City's housing authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained from the Executive Director, Atwood Housing Authority, 801 South 3rd, Atwood, KS 67730.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year 2021:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly 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.

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 adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Special Highway and Airport Fuel budgets were amended in this manner for the year ended December 31, 2021.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds: Special Equipment, Second Century Donations, Street Improvement, ARPA, Park Donation, Theater Reserve, Highway 36 Project, Drug Forfeiture, and Pool Maintenance.

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

2. Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

No statute violations were noted during 2021.

3. **Deposits and Investments**

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit their investment choices.

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to them. State statutes require the deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was \$2,649,829 and the bank balance was \$3,081,093. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$523,756 was covered by federal depository insurance, and \$2,557,337 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2021, the City held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. The City of Atwood participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City of Atwood were \$36,920 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the city's proportionate share of the collective net pension liability reported by KPERS was \$385,678. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The city's proportion of the net pension liability was based on the ratio of the city's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

5. Other Long-Term Obligations from Operations

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

Compensated Absences

Vacation Leave. Employees are eligible for paid vacation after completing one full year of full-time employment with the City. Employees with less than twenty years of service receive one day of paid vacation for each month worked. Employees with more than twenty years of service receive one and one half days of paid vacation for each month worked. A maximum of thirty-six days of unused vacation is allowed to accumulate. Employees are compensated at a rate of 33% of regular pay per hour for all unused accumulated vacation time upon termination of employment.

Sick Leave. All full-time employees are eligible for paid sick leave immediately upon employment and receive one day of paid sick leave for each month worked with no limit on the number of days allowed to accumulate. Employees who voluntarily separate from employment with the City prior to retirement are compensated for a maximum of thirty days of unused accumulated sick leave at a rate of 33% of their regular pay rate. Employees who retire are compensated for a maximum of thirty days of unused accumulated sick leave at their current rate of pay.

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water	Water Loan	K.S.A. 12-825d	160,000
General	Street Improvement	K.S.A. 12-825d	50,000
Sewer	Sewer Loan	K.S.A. 12-825d	96,000

7. **Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **Claims and Judgments**

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

9. **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.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of \$92,863 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at <https://home.treasury.gov>.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series A 2010 Water System	3.750%	12/28/10	1,500,000	12/28/50	1,301,341	0	24,189	1,277,152	48,800
Series B 2010 Water System	2.250%	12/28/10	867,000	12/28/50	716,204	0	16,974	699,230	16,115
Series 2013 Refunding	2.3% - 3.9%	06/01/13	1,575,000	06/01/41	1,290,000	0	45,000	1,245,000	44,390
Series 2016 Sewer System	2.250%	08/26/16	3,713,000	08/26/49	<u>2,519,707</u>	<u>0</u>	<u>63,628</u>	<u>2,456,079</u>	<u>56,693</u>
Total General Obligation Bonds					<u>5,827,252</u>	<u>0</u>	<u>149,791</u>	<u>5,677,461</u>	<u>165,998</u>
Capital Leases:									
Dodge Charger	3.750%	02/27/17	26,460	02/27/22	10,831	0	5,583	5,248	417
Dodge Ram 2500	3.750%	03/06/17	29,217	03/06/22	12,265	0	6,039	6,226	481
Dodge Ram 2500	3.750%	05/24/17	27,875	05/24/22	11,728	0	5,778	5,950	442
Dodge Charger	4.500%	07/25/18	20,216	07/25/22	9,782	0	5,555	4,227	445
Caterpillar Grader	3.540%	10/21/19	53,000	01/30/24	<u>42,016</u>	<u>0</u>	<u>10,011</u>	<u>32,005</u>	<u>1,489</u>
Total Capital Leases					<u>86,622</u>	<u>0</u>	<u>32,966</u>	<u>53,656</u>	<u>3,274</u>
Total Contractual Indebtedness					<u>5,913,874</u>	<u>0</u>	<u>182,757</u>	<u>5,731,117</u>	<u>169,272</u>

11. Long-term Debt - (Continued)

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2051	Total
PRINCIPAL											
General Obligation Bonds:											
Series A 2010 Water System	25,096	26,037	27,013	28,026	29,077	162,585	195,443	234,942	282,422	266,511	1,277,152
Series B 2010 Water System	17,355	17,746	18,145	18,554	18,971	101,453	113,391	126,736	141,649	125,230	699,230
Series 2013 Refunding	45,000	45,000	45,000	50,000	50,000	275,000	330,000	405,000	0	0	1,245,000
Series 2016 Sewer System	65,060	66,524	68,021	69,551	71,116	380,315	425,069	475,091	530,998	304,334	2,456,079
Total General Obligation Bonds	152,511	155,307	158,179	166,131	169,164	919,353	1,063,903	1,241,769	955,069	696,075	5,677,461
Capital Lease:											
Dodge Charger	5,248	0	0	0	0	0	0	0	0	0	5,248
Dodge Ram 2500	6,226	0	0	0	0	0	0	0	0	0	6,226
Dodge Ram 2500	5,950	0	0	0	0	0	0	0	0	0	5,950
Dodge Charger	4,227	0	0	0	0	0	0	0	0	0	4,227
Caterpillar Grader	10,367	10,735	10,903	0	0	0	0	0	0	0	32,005
Total Capital Leases	32,018	10,735	10,903	0	0	0	0	0	0	0	53,656
Total Principal	184,529	166,042	169,082	166,131	169,164	919,353	1,063,903	1,241,769	955,069	696,075	5,731,117
INTEREST											
General Obligation Bonds:											
Series A 2010 Water System	47,893	46,952	45,976	44,963	43,912	202,362	169,503	130,004	82,523	25,445	839,533
Series B 2010 Water System	15,733	15,342	14,943	14,535	14,117	63,988	52,049	38,705	23,791	7,123	260,326
Series 2013 Refunding	43,423	42,387	41,285	40,050	38,650	167,368	111,590	41,047	0	0	525,800
Series 2016 Sewer System	55,262	53,798	52,301	50,771	49,206	221,295	176,540	126,519	70,611	12,826	869,129
Total General Obligation Bonds	162,311	158,479	154,505	150,319	145,885	655,013	509,682	336,275	176,925	45,394	2,494,788
Capital Lease:											
Dodge Charger	230	0	0	0	0	0	0	0	0	0	230
Dodge Ram 2500	290	0	0	0	0	0	0	0	0	0	290
Dodge Ram 2500	243	0	0	0	0	0	0	0	0	0	243
Dodge Charger	206	0	0	0	0	0	0	0	0	0	206
Caterpillar Grader	1,133	765	385	0	0	0	0	0	0	0	2,283
Total Capital Leases	2,102	765	385	0	0	0	0	0	0	0	3,252
Total Interest	164,413	159,244	154,890	150,319	145,885	655,013	509,682	336,275	176,925	45,394	2,498,040
Total Principal and Interest	\$ 348,942	325,286	323,972	316,450	315,049	1,574,366	1,573,585	1,578,044	1,131,994	741,469	8,229,157

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

CITY OF ATWOOD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 828,450	14,980	843,430	709,907	(133,523)
Special Purpose Funds:					
Airport	7,190	0	7,190	7,190	0
Library	53,091	0	53,091	52,026	(1,065)
Special Highway	44,000	0	44,000	30,101	(13,899)
Special Parks and Recreation	11,090	0	11,090	9,932	(1,158)
Tourism and Convention	21,225	0	21,225	0	(21,225)
Atwood Township	87,000	0	87,000	82,825	(4,175)
Recycling	2,532	0	2,532	0	(2,532)
Business Funds:					
Airport Fuel	29,446	0	29,446	11,512	(17,934)
Waterworks	615,383	1,325	616,708	439,738	(176,970)
Water Loan	199,688	0	199,688	195,468	(4,220)
Sewer	241,070	0	241,070	179,859	(61,211)
Sewer Loan	120,420	0	120,420	120,321	(99)
Landfill	11,295	0	11,295	2,741	(8,554)
Trust Funds:					
Obert Park	6,367	0	6,367	5,167	(1,200)

CITY OF ATWOOD, KANSAS
GENERAL FUND

SCHEDULE 2
Page 1

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem	\$ 350,446	361,906	(11,460)
Delinquent	9,513	0	9,513
Motor Vehicle	54,364	50,850	3,514
Recreational Vehicle	1,345	681	664
16/20M Vehicle	1,920	2,077	(157)
Commercial Vehicle	2,674	2,499	175
Intangibles	21,563	24,513	(2,950)
Local Sales Tax	127,577	85,000	42,577
Intergovernmental			
Local Alcoholic Liquor	5,002	6,424	(1,422)
Franchise Fees	96,461	100,000	(3,539)
Licenses, Fees, Fines and Permits	31,869	50,000	(18,131)
Charges for Services			
Pool	17,287	14,000	3,287
Theater	19,187	75,000	(55,813)
Interest on Idle Funds	876	500	376
Miscellaneous	6,390	5,000	1,390
Donations	2,530	0	2,530
Reimbursed Expenses	12,450	0	12,450
Total Receipts	\$ 761,454	778,450	(16,996)

(Continued)

CITY OF ATWOOD, KANSAS
GENERAL FUND

SCHEDULE 2
Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
General Government	\$ 118,366	172,438	(54,072)
Police Department	245,122	245,402	(280)
Streets	77,090	123,348	(46,258)
Street Lighting	35,327	35,000	327
Fire Department	11,960	37,960	(26,000)
Court	11,762	6,100	5,662
Park and Pool	59,907	64,310	(4,403)
Theater	53,355	68,960	(15,605)
Employee Benefits	65,427	73,182	(7,755)
Library	1,591	1,750	(159)
Transfer to Street Improvement	30,000	0	30,000
Adjustments for Qualifying Budget Credits:			
Donations	0	2,530	(2,530)
Reimbursed Expenses	0	12,450	(12,450)
 Total Expenditures	 709,907	 843,430	 (133,523)
 Receipts Over (Under) Expenditures	 51,547		
Unencumbered Cash, Beginning	136,681		
 Unencumbered Cash, Ending	 \$ 188,228		

CITY OF ATWOOD, KANSAS
AIRPORT FUND

SCHEDULE 2
Page 3

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem	\$ 2	0	2
Delinquent	77	0	77
Motor Vehicle	570	467	103
Recreational Vehicle	14	6	8
16/20M Vehicle	33	19	14
Commercial Vehicle	<u>25</u>	<u>23</u>	<u>2</u>
Total Receipts	<u>721</u>	<u>515</u>	<u>206</u>
Expenditures:			
Appropriations to Board	<u>7,190</u>	<u>7,190</u>	<u>0</u>
Receipts Over (Under) Expenditures	(6,469)		
Unencumbered Cash, Beginning	<u>11,681</u>		
Unencumbered Cash, Ending	\$ <u>5,212</u>		

CITY OF ATWOOD, KANSAS
LIBRARY FUND

SCHEDULE 2
Page 4

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem	\$ 14,392	14,705	(313)
Delinquent	399	0	399
Motor Vehicle	2,281	2,127	154
Recreational Vehicle	54	28	26
16/20M Vehicle	82	87	(5)
Commerical Vehicle	112	105	7
Intergovernmental			
Rawlins County	<u>35,608</u>	<u>36,000</u>	<u>(392)</u>
Total Receipts	<u>52,928</u>	<u>53,052</u>	<u>(124)</u>
Expenditures:			
Appropriations to Board	<u>52,026</u>	<u>53,091</u>	<u>(1,065)</u>
Receipts Over (Under) Expenditures	902		
Unencumbered Cash, Beginning	<u>960</u>		
Unencumbered Cash, Ending	\$ <u><u>1,862</u></u>		

CITY OF ATWOOD, KANSAS
SPECIAL HIGHWAY FUND

SCHEDULE 2
Page 5

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
State of Kansas	\$ 35,195	33,000	2,195
Expenditures:			
Personal Services	30,101	44,000	(13,899)
Commodities	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>30,101</u>	<u>44,000</u>	<u>(13,899)</u>
Receipts Over (Under) Expenditures	5,094		
Unencumbered Cash, Beginning	<u>6,964</u>		
Unencumbered Cash, Ending	\$ <u>12,058</u>		

CITY OF ATWOOD, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 6

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 9,655	5,485	4,170
Expenditures:			
Contractual Services	4,600	11,090	(6,490)
Commodities	2,965	0	2,965
Reimbursement to Obert Park	<u>2,367</u>	<u>0</u>	<u>2,367</u>
Total Expenditures	<u>9,932</u>	<u>11,090</u>	<u>(1,158)</u>
Receipts Over (Under) Expenditures	(277)		
Unencumbered Cash, Beginning	<u>10,635</u>		
Unencumbered Cash, Ending	\$ <u>10,358</u>		

CITY OF ATWOOD, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 7

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	\$ 5,497	6,200	(703)
Expenditures:			
Contractual Services	50	21,225	(21,175)
Reimbursement to Theater Reserve	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>50</u>	<u>21,225</u>	<u>(21,175)</u>
Receipts Over (Under) Expenditures	5,447		
Unencumbered Cash, Beginning	<u>40,064</u>		
Unencumbered Cash, Ending	\$ <u>45,511</u>		

CITY OF ATWOOD, KANSAS
ATWOOD TOWNSHIP FUND

SCHEDULE 2
Page 8

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
Atwood Township	\$ 71,852	80,793	(8,941)
Expenditures:			
Lake	63,674	65,000	(1,326)
Cemetery	19,151	17,500	1,651
Miscellaneous	<u>0</u>	<u>4,500</u>	<u>(4,500)</u>
Total Expenditures	<u>82,825</u>	<u>87,000</u>	<u>(4,175)</u>
Receipts Over (Under) Expenditures	(10,973)		
Unencumbered Cash, Beginning	<u>11,658</u>		
Unencumbered Cash, Ending	\$ <u>685</u>		

CITY OF ATWOOD, KANSAS
RECYCLING FUND

SCHEDULE 2
Page 9

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Intergovernmental			
Rawlins County	\$ 0	0	0
Transfer from Landfill	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>2,532</u>	<u>(2,532)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>2,532</u>		
Unencumbered Cash, Ending	\$ <u>2,532</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

AIRPORT FUEL

Page 10

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
Fuel Sales	\$ 20,537	16,144	4,393
Expenditures:			
Fuel Purchases	11,512	29,446	(17,934)
Receipts Over (Under) Expenditures	9,025		
Unencumbered Cash, Beginning	13,302		
Unencumbered Cash, Ending	\$ 22,327		

CITY OF ATWOOD, KANSAS
WATERWORKS FUND

SCHEDULE 2
Page 11

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Collections	\$ 623,235	585,000	38,235
Connections Fees	3,700	0	3,700
Penalties	4,608	0	4,608
Miscellaneous	1,996	10,000	(8,004)
Reimbursed Expense	<u>1,325</u>	<u>0</u>	<u>1,325</u>
Total Receipts	<u>634,864</u>	<u>595,000</u>	<u>39,864</u>
Expenditures:			
Production	43,353	51,236	(7,883)
Treatment	11,140	13,000	(1,860)
Distribution	137,239	117,024	20,215
Administration	74,834	159,123	(84,289)
Operations	23,172	25,000	(1,828)
Economic Development	30,000	30,000	0
City Hall Renovation	0	20,000	(20,000)
Transfer to Water Loan	120,000	200,000	(80,000)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>1,325</u>	<u>(1,325)</u>
Total Expenditures	<u>439,738</u>	<u>616,708</u>	<u>(176,970)</u>
Receipts Over (Under) Expenditures	195,126		
Unencumbered Cash, Beginning	<u>351,735</u>		
Unencumbered Cash, Ending	\$ <u>546,861</u>		

CITY OF ATWOOD, KANSAS
WATER LOAN FUND

SCHEDULE 2
Page 12

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	\$ 797	0	797
Transfer from Waterworks	<u>120,000</u>	<u>200,000</u>	<u>(80,000)</u>
Total Receipts	<u>120,797</u>	<u>200,000</u>	<u>(79,203)</u>
Expenditures:			
Principal	86,163	86,163	0
Interest	109,305	109,305	0
Miscellaneous	<u>0</u>	<u>4,220</u>	<u>(4,220)</u>
Total Expenditures	<u>195,468</u>	<u>199,688</u>	<u>(4,220)</u>
Receipts Over (Under) Expenditures	(74,671)		
Unencumbered Cash, Beginning	<u>872,207</u>		
Unencumbered Cash, Ending	\$ <u>797,536</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

SEWER FUND

Page 13

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Collections	\$ 262,657	<u>230,000</u>	<u>32,657</u>
Expenditures:			
Personal Services	36,772	56,100	(19,328)
Contractual Services	22,041	23,500	(1,459)
Commodities	3,883	6,250	(2,367)
Capital Outlay	21,163	12,220	8,943
Transfer to Sewer Loan	<u>96,000</u>	<u>143,000</u>	<u>(47,000)</u>
Total Expenditures	<u>179,859</u>	<u>241,070</u>	<u>(61,211)</u>
Receipts Over (Under) Expenditures	82,798		
Unencumbered Cash, Beginning	<u>314,679</u>		
Unencumbered Cash, Ending	\$ <u>397,477</u>		

CITY OF ATWOOD, KANSAS
SEWER LOAN FUND

SCHEDULE 2
Page 14

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	\$ 313	0	313
Transfer from Sewer	<u>96,000</u>	<u>143,000</u>	<u>(47,000)</u>
Total Receipts	<u>96,313</u>	<u>143,000</u>	<u>(46,687)</u>
Expenditures:			
Principal	63,628	63,628	0
Interest	56,693	56,692	1
Miscellaneous	<u>0</u>	<u>100</u>	<u>(100)</u>
Total Expenditures	<u>120,321</u>	<u>120,420</u>	<u>(99)</u>
Receipts Over (Under) Expenditures	(24,008)		
Unencumbered Cash, Beginning	<u>265,538</u>		
Unencumbered Cash, Ending	\$ <u>241,530</u>		

CITY OF ATWOOD, KANSAS
LANDFILL FUND

SCHEDULE 2
Page 15

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Collections	\$ 7,958	6,500	1,458
Expenditures:			
Contractual Services	2,741	11,295	(8,554)
Transfer to Recycling	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>2,741</u>	<u>11,295</u>	<u>(8,554)</u>
Receipts Over (Under) Expenditures	5,217		
Unencumbered Cash, Beginning	<u>23,107</u>		
Unencumbered Cash, Ending	\$ <u>28,324</u>		

CITY OF ATWOOD, KANSAS
OBERT PARK FUND

SCHEDULE 2
Page 16

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Obert Trust Donation	\$ 2,800	0	2,800
Reimbursement from Special Parks and Recreation	<u>2,367</u>	<u>0</u>	<u>2,367</u>
 Total Receipts	 <u>5,167</u>	 <u>0</u>	 <u>5,167</u>
Expenditures:			
Personal Services	5,167	4,000	1,167
Contractual Services	0	0	0
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>2,367</u>	<u>(2,367)</u>
 Total Expenditures	 <u>5,167</u>	 <u>6,367</u>	 <u>(1,200)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 0</u>		

CITY OF ATWOOD, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 17

	Special Equipment	Second Century Donations	Street Improvement
Receipts:			
Transfer from General	\$ 0	0	30,000
Donations	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>30,000</u>
Expenditures:			
Commodities	0	0	0
Contractual Services	<u>0</u>	<u>1,851</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>1,851</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	(1,851)	30,000
Unencumbered Cash, Beginning	<u>14,633</u>	<u>1,851</u>	<u>192,606</u>
Unencumbered Cash, Ending	\$ <u>14,633</u>	<u>0</u>	<u>222,606</u>

CITY OF ATWOOD, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 18

	<u>ARPA</u>	<u>Park Donation</u>	<u>Theater Reserve</u>
Receipts:			
Donations	\$ 0	0	14,700
Grants	92,863	0	36,885
Reimbursement from Tourism and Convention	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>92,863</u>	<u>0</u>	<u>51,585</u>
Expenditures:			
Park Improvements	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>22,367</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>22,367</u>
Receipts Over (Under) Expenditures	92,863	0	29,218
Unencumbered Cash, Beginning	<u>0</u>	<u>11,531</u>	<u>18,837</u>
Unencumbered Cash, Ending	\$ <u>92,863</u>	<u>11,531</u>	<u>48,055</u>

CITY OF ATWOOD, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 19

	<u>Highway 36 Project</u>	<u>Drug Forfeiture</u>	<u>Pool Maintenance</u>
Receipts:			
Forfeiture Proceeds	\$ 0	0	0
State Aid	27,406	0	0
Donations	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>27,406</u>	<u>0</u>	<u>0</u>
Expenditures:			
Contractual Services	27,406	0	0
Commodities	<u>0</u>	<u>610</u>	<u>0</u>
Total Expenditures	<u>27,406</u>	<u>610</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	(610)	0
Unencumbered Cash, Beginning	<u>0</u>	<u>15,398</u>	<u>311,243</u>
Unencumbered Cash, Ending	\$ <u>0</u>	<u>14,788</u>	<u>311,243</u>

CITY OF ATWOOD, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sanitation	\$ 565	86,543	85,742	1,366
Flexible Spending Plan	6,445	8,520	8,418	6,547
Atwood Centennial	7,362	0	0	7,362
Atwood Beautification	<u>1,776</u>	<u>0</u>	<u>0</u>	<u>1,776</u>
 Total Agency Funds	 \$ <u>16,148</u>	 <u>95,063</u>	 <u>94,160</u>	 <u>17,051</u>