

CITY OF OBERLIN, KANSAS
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

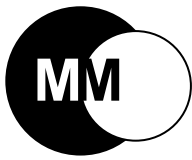
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Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Oberlin
Oberlin, Kansas 67749

Adverse and Unmodified Opinions

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Oberlin, Oberlin, Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2022, 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 Oberlin, Kansas, as of December 31, 2022, 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 Oberlin, Kansas, as of December 31, 2022, 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 Oberlin, 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 Oberlin 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 Oberlin’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 Oberlin’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 Oberlin’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, schedule of regulatory basis summary of receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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
November 16, 2023

CITY OF OBERLIN, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
For the Year Ended December 31, 2022

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 Funds							
General	\$ 48,890	0	779,272	725,353	102,809	8,613	111,422
Special Purpose Funds							
Airport Operating	40,334	0	92,103	88,780	43,657	942	44,599
Cemetery & Parks	35,478	0	210,639	199,728	46,389	315	46,704
Library	9,605	0	80,057	81,409	8,253	380	8,633
Consolidated Streets	61,036	472	456,862	462,675	55,695	3,862	59,557
Tourism & Convention	14,337	0	27,369	23,194	18,512	0	18,512
Gateway Civic Center	14,435	0	168,635	103,041	80,029	4,511	84,540
Law Enforcement	50,280	0	506,850	449,639	107,491	3,784	111,275
Parks Donations	12,097	0	0	0	12,097	0	12,097
Storm Water Control	0	4,500	50,000	0	54,500	0	54,500
Swimming Pool Operating	266,962	0	526,617	438,349	355,230	328	355,558
Swimming Pool Equipment Reserve	83,561	0	1,750	0	85,311	0	85,311
Swimming Pool Debt Reserve	669,507	0	128,500	0	798,007	0	798,007
Risk Management Reserve	99,183	0	0	0	99,183	0	99,183
Special Law Enforcement Trust	28,864	0	55	0	28,919	0	28,919
Gateway Events	0	0	0	0	0	0	0
Gateway Donation	73,438	0	7,803	44,335	36,906	40,836	77,742
Federal Grants	129,718	0	129,718	30,000	229,436	0	229,436
Hansen & Grow Community Grants	55,395	7,660	91,540	149,327	5,268	0	5,268
Multi-Year Capital Outlay	112,589	0	108,635	3,955	217,269	0	217,269
Memorials	4,877	0	0	323	4,554	0	4,554
Capital Project Funds:							
Airport Improvement	36,001	0	31,976	26,564	41,413	1,910	43,323
Dog Park Project	1,944	0	193	932	1,205	0	1,205
Sappa Park Renovation	10,433	0	15,300	1,519	24,214	0	24,214
Street Project	0	0	150,000	119,442	30,558	0	30,558
Water Project	323,790	0	458,436	782,226	0	0	0
Wastewater Project	0	0	50,000	40,000	10,000	10,000	20,000
Business Funds							
Electric Utility	476,004	8,626	2,348,757	2,571,809	261,578	113,660	375,238
Electric Reserve	809,984	0	0	0	809,984	0	809,984
Customer Deposits	0	0	19,100	19,100	0	52,500	52,500
Utilities Unapplied Payments	13,566	0	110,897	115,746	8,717	0	8,717
Pipeline Erosion Control Reserve	47,767	0	20,000	29,983	37,784	0	37,784
Refuse Service	616	0	215,334	215,341	609	17,686	18,295
Sewer Utility	118,432	0	314,924	309,131	124,225	3,982	128,207
Water Utility	402,544	0	819,564	696,824	525,284	19,885	545,169

(Continued)

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

CITY OF OBERLIN, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
For the Year Ended December 31, 2022

STATEMENT 1

Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Sewer Reserve	\$ 1,020,606	0	719	0	1,021,325	0	1,021,325
Water Reserve	204,178	0	59,851	10,679	253,350	0	253,350
Total Primary Government	<u>5,276,451</u>	<u>21,258</u>	<u>7,981,456</u>	<u>7,739,404</u>	<u>5,539,761</u>	<u>283,194</u>	<u>5,822,955</u>
Related Municipal Entities:							
Oberlin Public Library	61,946	0	79,579	72,281	69,244	187	69,431
Public Building Commission	197	0	177,760	177,760	197	0	197
Gateway Board	<u>0</u>	<u>0</u>	<u>41,445</u>	<u>25,706</u>	<u>15,739</u>	<u>0</u>	<u>15,739</u>
Total Related Municipal Entities	<u>62,143</u>	<u>0</u>	<u>298,784</u>	<u>275,747</u>	<u>85,180</u>	<u>187</u>	<u>85,367</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,338,594</u>	<u>21,258</u>	<u>8,280,240</u>	<u>8,015,151</u>	<u>5,624,941</u>	<u>283,381</u>	<u>5,908,322</u>

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

CITY OF OBERLIN, KANSAS
 Composition of Cash
 Regulatory Basis
For the Year Ended December 31, 2022

STATEMENT 1
 Page 3

Primary Government:	
Cash on Hand	\$ 250
The Bank, Oberlin, Kansas Checking Accounts	2,066,877
Farmers Bank & Trust, Oberlin, Kansas Certificates of Deposit	2,757,867
FNB Bank, Oberlin, Kansas Certificates of Deposit	<u>1,000,000</u>
Total Cash and Investments	5,824,994
Less: Agency Funds - Schedule 3	<u>(2,039)</u>
Total Primary Government	<u>5,822,955</u>
Related Municipal Entities:	
Oberlin Public Library Board: Cash on Hand	7,426
The Bank, Oberlin, Kansas NOW Account	40,138
FNB Bank, Oberlin, Kansas NOW Account	11,585
Certificates of Deposit	<u>10,282</u>
Total Cash and Investments	<u>69,431</u>
Public Building Commission	
The Bank, Oberlin, Kansas NOW Account	<u>197</u>
Gateway Board	
Farmers Bank & Trust, Oberlin, Kansas Checking Account	<u>15,739</u>
Total Related Municipal Entities	<u>85,367</u>
Total Reporting Entity per Statement 1, Page 2	<u>\$ 5,908,322</u>

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

CITY OF OBERLIN, KANSAS

Notes to the Financial Statement

December 31, 2022

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Oberlin, Kansas 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, electricity, water, sewer, sanitation, social, culture and recreation, planning and zoning, public improvements and general administrative services. The financial statement presents the City of Oberlin, Kansas (the municipality) and three related municipal entities. The following related municipal entities were established to benefit the city and/or its constituents.

Oberlin Public Library. The Oberlin Public Library operates a municipal public library for the City of Oberlin. A seven-member board of trustees is appointed by the City Council to oversee the operation. The City annually levies a tax for the operation of the Library and also provides the facilities. The City can also issue bonded debt for the benefit of the Library. The Library Board must obtain the approval for the acquisition or disposal of real property from the City Council.

Public Building Commission. The City of Oberlin Public Building Commission Board operates the Public Building Commission for the purpose of providing additional and alternative methods for financing certain public buildings. The City levies taxes for the Public Building Commission. Bond issuances must be approved by the City. Complete financial records for the Public Building Commission may be reviewed at the City offices.

Gateway Board. The City of Oberlin Gateway Board operates the Gateway Civic Center. A five-member board of trustees is appointed by the City Council to oversee the operation. The City provides operating money for the Gateway Board by appropriation. Complete financial records for the Gateway Board may be reviewed at the City offices.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year 2022:

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

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

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, 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 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.

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 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner in 2022.

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, revenues 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 funds:

	<u>Statutory Authority for Exemption</u>
Special Purpose Funds:	
Memorials	K.S.A. 79-2925
Gateway Donations	K.S.A. 79-2925
Federal Grants	K.S.A. 12-1663
Hansen & GROW Community Grants	K.S.A. 79-2925
Multi Year Capital Outlay	K.S.A. 12-1,118
Risk Management Reserve	K.S.A. 12-2615
Special Law Enforcement Trust	K.S.A. 60-4117
Swimming Pool Equipment Reserve	K.S.A. 12-1,117
Swimming Pool Debt Reserve	K.S.A. 10-113
Parks Donations	K.S.A. 79-2925
Storm Water Control	K.S.A. 12-6a16
Business Funds:	
Electric Reserve	K.S.A. 12-825d
Customer Deposits	K.S.A. 12-822
Sewer Reserve	K.S.A. 12-631p
Water Reserve	K.S.A. 12-825d
Pipeline Erosion Control Reserve	K.S.A. 12-825d

Spending in funds which are not subject to the legal annual operating budget requirements 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**

Budget Compliance. K.S.A. 79-2935 requires expenditures to not exceed the adopted budget for that fund. The Refuse Fund had expenditures in excess of the adopted budget. This appears to be a violation of this statute.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the City, Library, Public Building Commission and Gateway Board. The statute requires banks eligible to hold the City’s, Library’s, Public Building Commission’s, and Gateway Board’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 the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Neither the City, the Library, or the Public Building Commission have other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City’s, Library’s, Public Building Commission’s and Gateway Board’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. Neither the City, Library, nor Public Building Commission have an investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the City, Library, Public Building Commission and Gateway Board 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, Library's, Public Building Commission's, and Gateway Board's deposits may not be returned to it. State statutes require the City's, Library's, Public Building Commission's, and Gateway Board'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 Library, Public Building Commission, and Gateway Board have not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$5,824,744 and the bank balance was \$5,836,678. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance, and \$5,086,678 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2022, the Library's carrying amount of deposits was \$62,005 and the bank balance was \$68,962. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

At December 31, 2022, the Public Building Commission's carrying amount of deposits was \$197 and the bank balance was \$197. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

At December 31, 2022, the Gateway Board's carrying amount of deposits was \$15,739 and the bank balance was \$16,492. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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, 2022, the City, Library, Public Building Commission, and Gateway Board 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 Oberlin 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, 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 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan for the City of Oberlin were \$154,842 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$886,708 and the Library's proportionate share of the collective net pension liability reported by KPERS was \$20,656. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

Compensated AbsencesCity of Oberlin

Vacation Pay. Full-time City employees earn one day of vacation for each month worked. Employees who have been employed by the City for more than ten years but less than fifteen years earn one and one quarter (1 1/4) vacation days per month. Employees who have been employed by the City for more than fifteen years but less than twenty years earn one and one half (1 1/2) vacation days per month. Employees who have been employed by the City for more than twenty years earn one and three quarters (1 3/4) vacation days per month. Vacation can be accumulated up to thirty days.

Sick Pay. Sick leave is granted to employees at a rate of one day per calendar month and may be accumulated to 120 days. The cost of accumulated sick leave is not payable upon termination.

Oberlin Public Library

Vacation Pay. The head librarian earns seven days of vacation in the first year of employment. After the first year of service, the head librarian earns fourteen days of vacation per year. Assistants working fifteen hours or more per week earn three days of vacation in the first year of employment. After the first year of service, assistants working fifteen hours or more per week earn seven days of vacation per year. Assistants with two or more years of service who fall below the fifteen-hour per week may retain the seven days vacation per year benefit at the Board's discretion. Vacation time is not allowed to accumulate and any unused time is forfeited.

Sick Pay. The head librarian earns sick leave at the rate of one day per month, accumulative to 120 days. The cost of accumulated sick leave is not payable upon termination.

6. Capital Projects

At year end, capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>Construction Fund</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Airport Improvement-Height & Hazard Study	40,000	20,153
Water Project-Main Replacement Phase II	1,273,629	1,273,379
Street Project	150,000	119,442
Dog Park Project	17,038	16,699
Wastewater Project-Manhole Rehab	933,195	40,000
Sappa Park Renovation	53,126	51,110

7. Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Cemetery & Parks	K.S.A. 12-1303	\$ 180,000
General	Airport Improvement	K.S.A. 12-1,118	15,000
Airport	Airport Improvement	K.S.A. 12-6a16	5,000
Cemetery & Parks	Sappa Park Renovation	K.S.A. 12-6a16	10,000
Electric Utility	Consolidated Streets	K.S.A. 12-825d	287,500
Electric Utility	Storm Water Control	K.S.A. 12-825d	50,000
Electric Utility	Multi Year Capital Outlay	K.S.A. 12-825d	40,000
Electric Utility	Gateway Civic Center	K.S.A. 12-825d	67,000
Electric Reserve	General	K.S.A. 12-825d	287,500
Refuse Service	General	K.S.A. 12-825d	5,341
Consolidated Streets	Street Project	K.S.A. 12-6a16	150,000
Law Enforcement	Multi Year Capital Outlay	K.S.A. 12-1,118	25,000
Swimming Pool Operating	Swimming Pool Debt Reserve	K.S.A. 12-6a16	128,500
Water Reserve	Water Project	K.S.A. 12-6a16	10,679
Water Utility	Water Reserve	K.S.A. 12-825d	50,000
Water Utility	Pipeline Erosion Control Reserve	K.S.A. 12-825d	20,000
Hansen & Grow Community Grants	Wastewater Project	Grant Authorized	50,000

8. 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 has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in The Kansas Municipal Insurance Trust (KMIT), a municipal group funded pool currently operating as a common risk management and insurance program for 152 participating members.

The City pays an annual premium to KMIT for its worker's compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT's management.

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

9. 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.

10. **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.

13. Long-term Debt

Changes in long-term liabilities for the City of Oberlin, Kansas for the year ended December 31, 2022, 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 2012 Water System Improvements	2.13%	12/17/12	1,080,000	12/20/52	909,523	0	21,023	888,500	19,327
Series 2015 A Water System Improvements	2.13%	08/05/15	5,251,000	08/05/55	4,715,924	0	96,028	4,619,896	100,213
Series 2015 B Water System Improvements	2.75%	08/05/15	650,000	08/05/55	591,415	0	10,741	580,674	16,264
Total General Obligation Bonds					6,216,862	0	127,792	6,089,070	135,804
Finance Leases:									
M3-R Street Sweeper	4.26%	03/20/20	185,000	09/20/24	113,231	0	36,163	77,068	4,445
Building Energy Improvements	2.85%	08/06/20	124,273	08/31/33	111,854	0	8,136	103,718	3,101
Bobcat S770 T4 Skid Steer	5.65%	03/20/20	49,489	12/28/23	20,047	0	9,748	10,299	1,132
Super Shot 60D	4.08%	04/08/22	44,415	04/08/27	0	44,415	0	44,415	0
Library HVAC Units	6.04%	12/01/21	30,611	12/01/24	0	30,611	9,994	20,617	1,258
Total Finance Leases					245,132	75,026	64,041	256,117	9,936
Other Debt:									
Utility Low Interest Loan	0.25%	03/24/21	312,950	04/01/24	234,944	0	104,257	130,687	490
KDHE Loans:									
Water Pollution	2.77%	05/25/04	2,572,581	03/01/26	412,614	0	87,329	325,285	10,829
Public Building Commission									
Series 2014 Revenue Bonds	.5-3.9%	06/01/14	2,150,000	12/01/28	1,090,000	0	140,000	950,000	37,760
Total Contractual Indebtedness					8,199,552	75,026	523,419	7,751,159	194,819

13. **Long-term Debt - (Continued)**

Current maturities of long-term debt for the City of Oberlin, Kansas through maturity are as follows:

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2052	2053-2057	Total
PRINCIPAL												
General Obligation Bonds:												
Series 2012 Water System Improvements	\$ 21,470	21,876	22,391	22,867	23,353	124,334	138,172	153,498	170,521	190,018	0	888,500
Series 2015 A Water System Improvements	98,068	99,889	102,275	104,448	106,668	567,844	631,081	701,074	778,828	865,165	564,556	4,619,896
Series 2015 B Water System Improvements	11,036	11,297	11,651	11,971	12,300	66,686	76,419	87,527	100,248	114,808	76,731	580,674
Total General Obligation Bonds:	130,574	133,062	136,317	139,286	142,321	758,864	845,672	942,099	1,049,597	1,169,991	641,287	6,089,070
Finance Leases:												
M3-R Street Sweeper	37,721	39,347	0	0	0	0	0	0	0	0	0	77,068
Building Energy Improvements	8,370	8,603	8,859	9,114	9,377	51,087	8,308	0	0	0	0	103,718
Bobcat S770 T4 Skid Steer	10,299	0	0	0	0	0	0	0	0	0	0	10,299
Super Shot 60D	8,188	8,522	8,869	9,230	9,606	0	0	0	0	0	0	44,415
Library HVAC Units	10,006	10,611	0	0	0	0	0	0	0	0	0	20,617
Total Financial Leases:	74,584	67,083	17,728	18,344	18,983	51,087	8,308	0	0	0	0	256,117
Other Debt:												
Utility Low Interest Loan	104,199	26,488	0	0	0	0	0	0	0	0	0	130,687
KDHE Loans:												
Water Pollution	89,765	92,269	94,842	48,409	0	0	0	0	0	0	0	325,285
Public Building Commission												
Series 2014 Revenue Bonds	145,000	150,000	155,000	160,000	165,000	175,000	0	0	0	0	0	950,000
TOTAL PRINCIPAL	544,122	468,902	403,887	366,039	326,304	984,951	853,980	942,099	1,049,597	1,169,991	641,287	7,751,159
INTEREST												
General Obligation Bonds:												
Series 2012 Water System Improvements	18,881	18,424	17,960	17,484	16,998	77,335	63,548	48,230	31,213	12,308	0	322,381
Series 2015 A Water System Improvements	98,173	96,089	93,966	91,793	89,573	412,909	349,939	279,978	202,257	115,913	24,162	1,854,752
Series 2015 B Water System Improvements	15,969	15,665	15,354	15,034	14,705	68,265	58,575	47,472	34,757	20,194	4,258	310,248
Total General Obligation Bonds:	133,023	130,178	127,280	124,311	121,276	558,509	472,062	375,680	268,227	148,415	28,420	2,487,381
Finance Leases:												
M3-R Street Sweeper	2,887	1,262	0	0	0	0	0	0	0	0	0	4,149
Building Energy Improvements	2,867	2,633	2,378	2,123	1,860	5,097	118	0	0	0	0	17,076
Bobcat S770 T4 Skid Steer	582	0	0	0	0	0	0	0	0	0	0	582
Super Shot 60D	1,810	1,476	1,129	768	392	0	0	0	0	0	0	5,575
Library HVAC Units	1,245	641	0	0	0	0	0	0	0	0	0	1,886
Total Finance Leases:	9,391	6,012	3,507	2,891	2,252	5,097	118	0	0	0	0	29,268
Other Debt:												
Utility Low Interest Loan	2,461	177	0	0	0	0	0	0	0	0	0	2,638
KDHE Loans:												
Water Pollution	8,393	5,889	3,316	670	0	0	0	0	0	0	0	18,268
Public Building Commission												
Series 2014 Revenue Bonds	33,910	29,560	24,685	19,260	13,260	6,825	0	0	0	0	0	127,500
TOTAL INTEREST	187,178	171,816	158,788	147,132	136,788	570,431	472,180	375,680	268,227	148,415	28,420	2,665,055
TOTAL PRINCIPAL AND INTEREST	\$ 731,300	640,718	562,675	513,171	463,092	1,555,382	1,326,160	1,317,779	1,317,824	1,318,406	669,707	10,416,214

CITY OF OBERLIN, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF OBERLIN, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	\$ 724,881	12,954	737,835	725,353	(12,482)
Special Purpose Funds					
Airport Operating	90,825	0	90,825	88,780	(2,045)
Cemetery & Parks	198,238	3,552	201,790	199,728	(2,062)
Library	82,568	0	82,568	81,409	(1,159)
Consolidated Streets	468,601	0	468,601	462,675	(5,926)
Tourism & Convention	23,574	0	23,574	23,194	(380)
Gateway Civic Center	218,562	0	218,562	103,041	(115,521)
Gateway Events	137,327	0	137,327	0	(137,327)
Law Enforcement	500,858	0	500,858	449,639	(51,219)
Swimming Pool Operating	438,942	0	438,942	438,349	(593)
Business Funds					
Electric Utility	2,693,846	16,126	2,709,972	2,571,809	(138,163)
Sewer Utility	336,212	0	336,212	309,131	(27,081)
Water Utility	740,234	0	740,234	696,824	(43,410)
Refuse Service	185,000	0	185,000	215,341	30,341

CITY OF OBERLIN, KANSAS

SCHEDULE 2

General

Page 1

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

Receipts:	Actual	Budget	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 118,323	121,027	(2,704)
Delinquent	6,629	7,000	(371)
Motor Vehicle	15,865	14,815	1,050
Recreational Vehicle	501	445	56
16/20M Vehicle	60	204	(144)
Commercial Vehicle	660	744	(84)
Watercraft	0	156	(156)
Excise	19	1	18
Neighborhood Revitalization Rebate	(2,432)	(2,426)	(6)
Local Sales	196,186	136,000	60,186
Intergovernmental			
Local Alcoholic Liquor	5,816	3,571	2,245
Licenses, Fees, Fines and Permits			
Franchise Fees	48,672	37,275	11,397
Licenses and Permits	4,091	8,600	(4,509)
Court Fines	38,070	40,000	(1,930)
Use of Money and Property			
Interest on Idle Funds	11,112	2,700	8,412
Other			
Miscellaneous	27,125	25,000	2,125
Rebates	2,780	0	2,780
Transfer from Electric Utility	287,500	287,500	0
Transfer from Refuse Service	5,341	0	5,341
Reimbursed Expense	12,954	0	12,954
Total Receipts	779,272	682,612	96,660

CITY OF OBERLIN, KANSAS

SCHEDULE 2

General

Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Expenditures:			
General Government:			
Personal Services	\$ 183,311	169,761	13,550
Contractual Services	115,128	77,875	37,253
Commodities	4,938	5,000	(62)
Capital Outlay	2,083	3,500	(1,417)
Miscellaneous	5,974	2,150	3,824
Administrator	3,551	1,250	2,301
Mayor and Council	8,623	12,250	(3,627)
Total General Government	323,608	271,786	51,822
Fire Department:			
Personal Services	7,687	9,245	(1,558)
Contractual Services	2,386	5,700	(3,314)
Commodities	213	2,100	(1,887)
Capital Outlay	3,273	1,500	1,773
Total Fire Department	13,559	18,545	(4,986)
Municipal Court:			
Personal Services	13,063	12,925	138
Contractual Services	24,930	16,715	8,215
Commodities	45	775	(730)
Capital Outlay	0	500	(500)
Miscellaneous	62	0	62
Total Municipal Court	38,100	30,915	7,185
Cemetery & Parks			
Park Improvements	14,894	0	14,894
Transfer to Sappa Park Renovation	5,000	0	5,000
Total Cemetery & Parks	19,894	0	19,894
Animal Control:			
Personal Services	8,099	6,545	1,554
Contractual Services	10,066	3,900	6,166
Commodities	618	500	118
Capital Outlay	0	1,500	(1,500)
Miscellaneous	31	0	31
Total Animal Control	18,814	12,445	6,369
Code Enforcement:			
Contractual Services	13,172	10,000	3,172
Total Code Enforcement	13,172	10,000	3,172
Culture & Recreation:			
Summer Recreation Program	1,500	1,500	0
Community Fireworks Donation	600	600	0
Utility Rebates	13,700	13,000	700
Total Culture & Recreation	15,800	15,100	700
Street Lights:			
Wholesale Electricity	\$ 22,056	22,000	56
Street Light Maintenance	6,000	4,800	1,200
Total Street Lights	28,056	26,800	1,256

(continued)

CITY OF OBERLIN, KANSAS

SCHEDULE 2

General

Page 3

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

Community Development:			
Economic Development	9,840	9,840	0
Beautification	0	5,000	(5,000)
Tree Rebate Program	0	2,000	(2,000)
Sidewalk Rebate Program	0	2,000	(2,000)
Paint Rebates	2,500	5,000	(2,500)
Utility Rebates	0	500	(500)
Donations	5,000	5,000	0
Downtown Canopy Renovation	0	10,000	(10,000)
Community Daycare Assistance	109	0	109
Transfer to Multi-Year Capital Outlay	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Community Development	<u>27,449</u>	<u>39,340</u>	<u>(11,891)</u>
Tourism:			
Contractual	<u>2,377</u>	<u>0</u>	<u>2,377</u>
Total Tourism	<u>2,377</u>	<u>0</u>	<u>2,377</u>
Library:			
Capital Outlay	2,779	0	2,779
Library Parking	13,894	15,000	(1,106)
Land Acquisition	1,600	0	1,600
Capital Lease Payment	<u>11,251</u>	<u>9,950</u>	<u>1,301</u>
Total Library	<u>29,524</u>	<u>24,950</u>	<u>4,574</u>
Other Expenditures:			
Demolition	0	15,000	(15,000)
Transfer to Cemetery & Parks	180,000	180,000	0
Transfer to Airport Improvement	15,000	0	15,000
Cash Forward	<u>0</u>	<u>80,000</u>	<u>(80,000)</u>
Total Other Expenditures	<u>195,000</u>	<u>275,000</u>	<u>(80,000)</u>
Adjustments for Qualifying Budget Credits			
Reimbursed Expenses	<u>0</u>	<u>12,954</u>	<u>(12,954)</u>
Total Expenditures	<u>725,353</u>	<u>737,835</u>	<u>(12,482)</u>
Receipts Over (Under) Expenditures	53,919		
Unencumbered Cash, Beginning	<u>48,890</u>		
Unencumbered Cash, Ending	\$ <u><u>102,809</u></u>		

CITY OF OBERLIN, KANSAS
Airport Operating
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes			
Delinquent	\$ 1,547	0	1,547
Motor Vehicle	86	0	86
Recreational Vehicle	4	0	4
16/20M Vehicle	103	0	103
Commercial Vehicle	35	0	35
Hangar Rentals	6,680	8,000	(1,320)
Land Rentals	4,942	4,792	150
Self Fueler Sales	42,767	22,000	20,767
Reimbursed Expense	1,310	0	1,310
Federal Aid	<u>34,629</u>	<u>45,000</u>	<u>(10,371)</u>
 Total Receipts	 <u>92,103</u>	 <u>79,792</u>	 <u>12,311</u>
 Expenditures:			
Personal Services	5,274	4,470	804
Contractual Services	26,126	27,730	(1,604)
Commodities	52,380	25,625	26,755
Capital Outlay	0	3,000	(3,000)
Transfer to Airport Improvement	5,000	20,000	(15,000)
Cash Forward	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>
 Total Expenditures	 <u>88,780</u>	 <u>90,825</u>	 <u>(2,045)</u>
 Receipts Over (Under) Expenditures	 3,323		
Unencumbered Cash, Beginning	<u>40,334</u>		
 Unencumbered Cash, Ending	 \$ <u>43,657</u>		

CITY OF OBERLIN, KANSAS

Cemetery & Parks

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 5,816	3,570	2,246
Shelter House/Camping Donations	2,956	1,000	1,956
Cemetery Fees:			
Open/Close Graves	8,100	11,000	(2,900)
Lot Sales	900	1,200	(300)
Monument Permits	405	300	105
Notification	100	200	(100)
Rent	527	527	0
Transfer from General	180,000	180,000	0
Donations	1,000	0	1,000
Miscellaneous	7,283	0	7,283
Reimbursed Expense	3,552	0	3,552
	<u>210,639</u>	<u>197,797</u>	<u>12,842</u>
Total Receipts			
Expenditures:			
Personal Services	92,632	95,993	(3,361)
Contractual Services	26,172	30,325	(4,153)
Commodities	54,896	29,200	25,696
Capital Outlay	12,902	13,500	(598)
Capital Lease Payments	2,720	2,720	0
Miscellaneous	406	0	406
Park Improvements	0	1,500	(1,500)
Transfer to Sappa Park Renovation	10,000	25,000	(15,000)
Adjustments for Qualifying Budget Credits			
Reimbursed Expenses	0	3,552	(3,552)
	<u>199,728</u>	<u>201,790</u>	<u>(2,062)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	10,911		
Unencumbered Cash, Beginning	<u>35,478</u>		
Unencumbered Cash, Ending	\$ <u>46,389</u>		

CITY OF OBERLIN, KANSAS

SCHEDULE 2

Library

Page 6

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 63,396	64,766	(1,370)
Delinquent	3,739	2,500	1,239
Motor Vehicle	12,485	11,572	913
Recreational Vehicle	396	347	49
16/20M Vehicle	146	158	(12)
Commercial Vehicle	552	582	(30)
Watercraft	0	122	(122)
Neighborhood Revitalization Rebate	(1,301)	(1,318)	17
Excise	15	0	15
Miscellaneous	629	0	629
Total Receipts	<u>80,057</u>	<u>78,729</u>	<u>1,328</u>
Expenditures:			
Personal Services	45,637	55,710	(10,073)
Contractual	8,144	6,845	1,299
Commodities	3,674	4,150	(476)
Capital Outlay	268	0	268
Capital Lease Payments	1,563	1,563	0
Appropriations to Library Board	64,000	66,000	(2,000)
Miscellaneous	444	0	444
Reimbursed Expenses	(42,321)	(51,700)	9,379
Total Expenditures	<u>81,409</u>	<u>82,568</u>	<u>(1,159)</u>
Receipts Over (Under) Expenditures	(1,352)		
Unencumbered Cash, Beginning	<u>9,605</u>		
Unencumbered Cash, Ending	\$ <u>8,253</u>		

CITY OF OBERLIN, KANSAS
Consolidated Streets
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 2
Page 7

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 68,772	70,475	(1,703)
Delinquent	5,809	3,500	2,309
Motor Vehicle	25,049	23,396	1,653
Recreational Vehicle	792	702	90
16/20M Vehicle	72	320	(248)
Commercial Vehicle	1,040	1,176	(136)
Watercraft	0	246	(246)
Neighborhood Revitalization Rebate	(1,416)	(1,413)	(3)
Excise	30	1	29
State of Kansas Gas	44,723	43,720	1,003
Reimbursed Expense	24,491	0	24,491
Transfer from Electric Utility	287,500	287,500	0
Total Receipts	456,862	429,623	27,239
Expenditures:			
Personal Services	176,237	132,031	44,206
Contractual Services	30,636	35,075	(4,439)
Commodities	53,990	48,800	5,190
Capital Outlay	7,376	5,000	2,376
Capital Lease Payments	43,328	52,695	(9,367)
Miscellaneous	1,108	0	1,108
Transfer to Street Project	150,000	150,000	0
Cash Forward	0	45,000	(45,000)
Total Expenditures	462,675	468,601	(5,926)
Receipts Over (Under) Expenditures	(5,813)		
Prior Year Cancelled Encumbrances	472		
Unencumbered Cash, Beginning	61,036		
Unencumbered Cash, Ending	\$ 55,695		

CITY OF OBERLIN, KANSAS

Tourism & Convention

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	\$ 27,369	20,000	7,369
Total Receipts	<u>27,369</u>	<u>20,000</u>	<u>7,369</u>
Expenditures:			
Personal Services	0	2,799	(2,799)
Contractual	23,054	20,225	2,829
Commodities	0	50	(50)
Capital Outlay	0	500	(500)
Miscellaneous	140	0	140
Total Expenditures	<u>23,194</u>	<u>23,574</u>	<u>(380)</u>
Receipts Over (Under) Expenditures	4,175		
Unencumbered Cash, Beginning	<u>14,337</u>		
Unencumbered Cash, Ending	\$ <u>18,512</u>		

CITY OF OBERLIN, KANSAS
Gateway Civic Center
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Catering	\$ 7,178	45,000	(37,822)
Rentals	18,485	65,000	(46,515)
Sponsorships	3,000	0	3,000
Assessment Fee	70,117	0	70,117
Sales Tax	494	2,700	(2,206)
Event Concessions	0	2,000	(2,000)
Bar Sales	0	10,000	(10,000)
Reimbursed Expense	2,361	0	2,361
Transfer from Electric Utility	<u>67,000</u>	<u>95,000</u>	<u>(28,000)</u>
Total Receipts	<u>168,635</u>	<u>219,700</u>	<u>(51,065)</u>
Expenditures:			
Personal Services	14,675	91,220	(76,545)
Commodities	35,433	63,500	(28,067)
Contractual	36,084	49,725	(13,641)
Capital Lease Payments	9,117	9,117	0
Capital Outlay	2,556	5,000	(2,444)
Miscellaneous	176	0	176
Gateway Board Appropriations	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>103,041</u>	<u>218,562</u>	<u>(115,521)</u>
Receipts Over (Under) Expenditures	65,594		
Unencumbered Cash, Beginning	<u>14,435</u>		
Unencumbered Cash, Ending	<u>\$ 80,029</u>		

CITY OF OBERLIN, KANSAS

Gateway Events

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Event Ticket Sales	\$ 0	80,000	(80,000)
Event Sponsorship & Marketing Aid	0	25,000	(25,000)
Event Concessions	0	7,500	(7,500)
Booth Rental	0	10,000	(10,000)
Bar Sales	0	15,000	(15,000)
	<u>0</u>	<u>137,500</u>	<u>(137,500)</u>
Total Receipts			
Expenditures:			
Personal Services	0	2,377	(2,377)
Commodities	0	11,700	(11,700)
Contractual	0	98,250	(98,250)
Transfer to Multi-Year Capital Improvement	0	25,000	(25,000)
	<u>0</u>	<u>137,327</u>	<u>(137,327)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

CITY OF OBERLIN, KANSAS

Law Enforcement

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 407,049	415,419	(8,370)
Delinquent	19,662	7,500	12,162
Motor Vehicle	72,562	67,059	5,503
Recreational Vehicle	2,307	2,013	294
16/20M	1,074	918	156
Commercial Vehicle	3,290	3,371	(81)
Watercraft	0	707	(707)
Neighborhood Revitalization Rebate	(8,347)	(8,328)	(19)
Excise	86	2	84
Miscellaneous	128	0	128
Accident Reports	250	250	0
Special Vehicle Permits	175	125	50
Reimbursed Expense	8,614	0	8,614
Total Receipts	<u>506,850</u>	<u>489,036</u>	<u>17,814</u>
Expenditures:			
Personal Services	294,215	324,842	(30,627)
Contractual	98,038	97,421	617
Commodities	19,118	14,725	4,393
Capital Outlay	7,555	25,000	(17,445)
Capital Lease Payments	270	270	0
Donations	4,000	3,600	400
Cash Forward	0	35,000	(35,000)
Miscellaneous	1,443	0	1,443
Transfer to Multi-Year Capital Outlay	25,000	0	25,000
Total Expenditures	<u>449,639</u>	<u>500,858</u>	<u>(51,219)</u>
Receipts Over (Under) Expenditures	57,211		
Unencumbered Cash, Beginning	<u>50,280</u>		
Unencumbered Cash, Ending	<u>\$ 107,491</u>		

CITY OF OBERLIN, KANSAS
Swimming Pool Operating
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 2
Page 12

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
City Sales Tax	\$ 496,582	360,000	136,582
Admissions	16,986	18,000	(1,014)
Concessions	10,186	9,000	1,186
Miscellaneous	5	0	5
Reimbursed Expenses	385	0	385
Insurance Reimbursement	2,473	0	2,473
Donations	<u>0</u>	<u>600</u>	<u>(600)</u>
Total Receipts	<u>526,617</u>	<u>387,600</u>	<u>139,017</u>
Expenditures:			
Personal Services	82,299	76,489	5,810
Contractual	11,241	13,250	(2,009)
Commodities	32,933	25,950	6,983
Capital Outlay	4,361	10,000	(5,639)
Capital Lease Payments	177,760	177,760	0
Transfer to Swimming Pool Debt Reserve	128,500	135,493	(6,993)
Miscellaneous	<u>1,255</u>	<u>0</u>	<u>1,255</u>
Total Expenditures	<u>438,349</u>	<u>438,942</u>	<u>(593)</u>
Receipts Over (Under) Expenditures	88,268		
Unencumbered Cash, Beginning	<u>266,962</u>		
Unencumbered Cash, Ending	<u>\$ 355,230</u>		

CITY OF OBERLIN, KANSAS
Electric Utility
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 2
Page 13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Electric Sales	\$ 2,180,872	2,390,950	(210,078)
Connection Fees	6,777	8,700	(1,923)
Street Light Maintenance	6,000	4,800	1,200
Late Charges	7,323	7,500	(177)
Sales Tax Collected	52,363	50,000	2,363
KMEA Nextera	8,333	8,333	0
Miscellaneous	27,683	10,000	17,683
Insurance Reimbursement	43,280	0	43,280
Reimbursed Expense	16,126	0	16,126
Total Receipts	<u>2,348,757</u>	<u>2,480,283</u>	<u>(131,526)</u>
Expenditures:			
Administration:			
Personal Services	159,378	147,137	12,241
Contractual	116,316	88,075	28,241
Commodities	3,077	3,500	(423)
Capital Outlay	1,096	3,000	(1,904)
Miscellaneous	402	1,000	(598)
Total Administration	<u>280,269</u>	<u>242,712</u>	<u>37,557</u>
Power Production:			
Personal Services	30,793	27,991	2,802
Purchased Power	899,358	985,000	(85,642)
Contractual	11,864	23,025	(11,161)
Commodities	83,420	131,575	(48,155)
Capital Outlay	117	20,000	(19,883)
Miscellaneous	208	0	208
Loan Principal	104,256	104,256	0
Loan Interest	490	490	0
Total Power Production	<u>1,130,506</u>	<u>1,292,337</u>	<u>(161,831)</u>
Transmission/Distribution:			
Personal Services	182,557	191,162	(8,605)
Contractual	57,958	58,750	(792)
Commodities	74,017	69,675	4,342
Capital Outlay	3,406	10,000	(6,594)
Miscellaneous	747	0	747
Total Transmission/Distribution	<u>318,685</u>	<u>329,587</u>	<u>(10,902)</u>
Warehouse:			
Personal Services	5,587	3,233	2,354
Contractual	54,649	13,075	41,574
Commodities	22,252	20,615	1,637
Capital Outlay	27,826	32,287	(4,461)
Miscellaneous	35	0	35
Total Warehouse	<u>110,349</u>	<u>69,210</u>	<u>41,139</u>
Other Expenditures:			
Transfer to Gateway Civic Center	67,000	95,000	(28,000)
Transfer to Consolidated Streets	287,500	287,500	0
Transfer to General	287,500	287,500	0
Transfer to Storm Water Control	50,000	50,000	0
Transfer to Multi-Year Capital Outlay	40,000	40,000	0
Total Other Expenditures	<u>732,000</u>	<u>760,000</u>	<u>(28,000)</u>
Adjustments for Qualifying Budget Credits			
Reimbursed Expenses	0	16,126	(16,126)
Total Expenditures	<u>2,571,809</u>	<u>2,709,972</u>	<u>(138,163)</u>
Receipts Over (Under) Expenditures	(223,052)		
Prior Year Cancelled Encumbrances	8,626		
Unencumbered Cash, Beginning	476,004		
Unencumbered Cash, Ending	<u>\$ 261,578</u>		

CITY OF OBERLIN, KANSAS
Sewer Utility
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 2
Page 14

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Sewer Service Charges	\$ 284,675	300,000	(15,325)
Late Charges	3,668	3,825	(157)
Rent	19,589	16,038	3,551
Reimbursed Expense	2,910	0	2,910
Insurance Reimbursement	3,280	0	3,280
Miscellaneous	<u>802</u>	<u>0</u>	<u>802</u>
 Total Receipts	 <u>314,924</u>	 <u>319,863</u>	 <u>(4,939)</u>
Expenditures:			
Administration:			
Personal Services	62,394	55,899	6,495
Contractual	17,516	18,212	(696)
Commodities	1,401	1,750	(349)
Capital Outlay	521	1,500	(979)
Miscellaneous	<u>192</u>	<u>0</u>	<u>192</u>
 Total Administration	 <u>82,024</u>	 <u>77,361</u>	 <u>4,663</u>
Treatment:			
Personal Services	33,149	32,552	597
Contractual	3,416	9,575	(6,159)
Commodities	18,132	21,000	(2,868)
Capital Outlay	0	0	0
Miscellaneous	150	0	150
Loan Principal	87,329	87,329	0
Loan Interest	<u>10,829</u>	<u>10,829</u>	<u>0</u>
 Total Treatment	 <u>153,005</u>	 <u>161,285</u>	 <u>(8,280)</u>
Collection:			
Personal Services	37,263	54,296	(17,033)
Contractual	25,227	26,550	(1,323)
Commodities	5,096	6,000	(904)
Capital Outlay	3,666	8,000	(4,334)
Capital Lease Payments	2,720	2,720	0
Miscellaneous	<u>130</u>	<u>0</u>	<u>130</u>
 Total Collection	 <u>74,102</u>	 <u>97,566</u>	 <u>(23,464)</u>
 Total Expenditures	 <u>309,131</u>	 <u>336,212</u>	 <u>(27,081)</u>
Receipts Over (Under) Expenditures	5,793		
Unencumbered Cash, Beginning	<u>118,432</u>		
 Unencumbered Cash, Ending	 <u>\$ 124,225</u>		

CITY OF OBERLIN, KANSAS

Water Utility

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Water Sales	\$ 766,124	697,250	68,874
Connection Fees	3,625	3,375	250
Late Charges	3,668	3,825	(157)
Sales Tax Collected	10,519	10,000	519
Tower Rents	6,245	6,200	45
Miscellaneous	3,384	5,000	(1,616)
Insurance Reimbursement	10,216	0	10,216
Reimbursed Expense	15,783	0	15,783
Total Receipts	819,564	725,650	93,914
Expenditures:			
Administration:			
Personal Services	62,395	55,899	6,496
Contractual	44,599	34,413	10,186
Commodities	1,514	1,750	(236)
Capital Outlay	521	1,500	(979)
Miscellaneous	192	0	192
Total Administration	109,221	93,562	15,659
Production:			
Personal Services	57,946	52,029	5,917
Contractual	15,182	24,975	(9,793)
Commodities	42,117	48,550	(6,433)
Capital Outlay	1,337	20,000	(18,663)
Miscellaneous	203	0	203
Loan Principal	76,822	80,170	(3,348)
Loan Interest	80,171	76,822	3,349
Total Production	273,778	302,546	(28,768)
Distribution:			
Personal Services	50,803	62,138	(11,335)
Contractual	27,744	43,164	(15,420)
Commodities	36,427	34,500	1,927
Capital Outlay	19,040	25,000	(5,960)
Capital Lease Payments	2,720	2,720	0
Loan Principal	50,970	51,807	(837)
Loan Interest	55,634	54,797	837
Miscellaneous	487	0	487
Total Distribution	243,825	274,126	(30,301)
Transfer to Water Reserve	50,000	50,000	0
Transfer to Pipeline Erosion Control Reserve	20,000	20,000	0
Total Expenditures	696,824	740,234	(43,410)
Receipts Over (Under) Expenditures	122,740		
Unencumbered Cash, Beginning	402,544		
Unencumbered Cash, Ending	\$ 525,284		

CITY OF OBERLIN, KANSAS

Refuse Service

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Refuse Fees	<u>215,334</u>	<u>185,000</u>	<u>30,334</u>
Expenditures:			
Contractual	210,000	185,000	25,000
Transfer to General	<u>5,341</u>	<u>0</u>	<u>5,341</u>
Total Expenditures	<u>215,341</u>	<u>185,000</u>	<u>30,341</u>
Receipts Over (Under) Expenditures	(7)		
Unencumbered Cash, Beginning	<u>616</u>		
Unencumbered Cash, Ending	\$ <u>609</u>		

CITY OF OBERLIN, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

	Airport Improvement	Dog Park Project	Sappa Park Renovation	Wastewater Project
Receipts:				
Reimbursements	\$ 0	0	300	0
Donations	0	193	0	0
State Grants	11,976	0	0	0
Transfer from General	15,000	0	5,000	0
Transfer from Cemetery & Parks	0	0	10,000	0
Transfer from Hansen & Grow Grants	0	0	0	50,000
Transfer from Airport Operating	5,000	0	0	0
	31,976	193	15,300	50,000
Receipts				
Expenditures:				
Infrastructure Improvements	0	840	1,519	0
Audit Services	12,048	0	0	0
Maintenance Supplies	0	92	0	0
Engineering Services	14,516	0	0	40,000
	26,564	932	1,519	40,000
Total Expenditures				
Receipts Over (Under) Expenditures	5,412	(739)	13,781	10,000
Unencumbered Cash, Beginning	36,001	1,944	10,433	0
	41,413	1,205	24,214	10,000
Unencumbered Cash, Ending				

CITY OF OBERLIN, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

	Street Project	Water Project	Parks Donations	Storm Water Control	Swimming Pool Equipment Reserve
Receipts:					
Federal Grants	\$ 0	447,757	0	0	0
Insurance Reimbursement	0	0	0	0	1,750
Transfer from Water Reserve	0	10,679	0	0	0
Transfer from Electric Utility	0	0	0	50,000	0
Transfer from Consolidated Streets	150,000	0	0	0	0
 Total Receipts	150,000	458,436	0	50,000	1,750
 Expenditures:					
Personal Services	23,729	0	0	0	0
Contractual	87,319	0	0	0	0
Commodities	8,200	0	0	0	0
Capital Outlay	194	733,651	0	0	0
Engineering Services	0	43,575	0	0	0
Administration	0	5,000	0	0	0
 Total Expenditures	119,442	782,226	0	0	0
 Receipts Over (Under) Expenditures	30,558	(323,790)	0	50,000	1,750
Prior Year Cancelled Encumbrances	0	0	0	4,500	0
Unencumbered Cash, Beginning	0	323,790	12,097	0	83,561
 Unencumbered Cash, Ending	\$ 30,558	0	12,097	54,500	85,311

CITY OF OBERLIN, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

	Swimming Pool Debt Reserve	Risk Management Reserve	Special Law Enforcement Trust	Gateway Donation
Receipts:				
Interest on Idle Funds	\$ 0	0	55	140
Donations	0	0	0	5,000
Reimbursed Expense	0	0	0	2,663
Transfer from Swimming Pool Operating	128,500	0	0	0
 Total Receipts	 128,500	 0	 55	 7,803
Expenditures:				
Equipment	0	0	0	44,335
 Total Expenditures	 0	 0	 0	 44,335
Receipts Over (Under) Expenditures	128,500	0	55	(36,532)
Unencumbered Cash, Beginning	669,507	99,183	28,864	73,438
 Unencumbered Cash, Ending	 \$ 798,007	 99,183	 28,919	 36,906

CITY OF OBERLIN, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

	Federal Grants	Hansen and GROW Community Grants	Sewer Reserve	Electric Reserve	Water Reserve
Receipts:					
Grants	\$ 129,718	90,750	0	0	0
Donations	0	490	0	0	0
Insurance Reimbursement	0	0	719	0	9,851
Reimbursed Expense	0	300	0	0	0
Transfer from Water Utility	0	0	0	0	50,000
Total Receipts	129,718	91,540	719	0	59,851
Expenditures:					
Personal Services	30,000	0	0	0	0
Grant Proceeds Returned	0	651	0	0	0
Capital Outlay	0	92,746	0	0	0
Gateway Fundraiser	0	5,930	0	0	0
Transfer to Wastewater Project	0	50,000	0	0	0
Transfer to Water Project	0	0	0	0	10,679
Total Expenditures	30,000	149,327	0	0	10,679
Receipts Over (Under) Expenditures	99,718	(57,787)	719	0	49,172
Prior Year Cancelled Encumbrances	0	7,660	0	0	0
Unencumbered Cash, Beginning	129,718	55,395	1,020,606	809,984	204,178
Unencumbered Cash, Ending	\$ 229,436	5,268	1,021,325	809,984	253,350

CITY OF OBERLIN, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

	Multi-Year Capital Outlay	Memorials	Utilities Unapplied Payments	Customer Deposits	Pipeline Erosion Control Reserve
Receipts:					
Utility Deposits	\$ 0	0	0	19,100	0
Unapplied Payment	0	0	110,897	0	0
Insurance Reimbursement	33,635	0	0	0	0
Transfer from General	10,000	0	0	0	0
Transfer from Electric Utility	40,000	0	0	0	0
Transfer from Water Utility	0	0	0	0	20,000
Transfer from Law Enforcement	25,000	0	0	0	0
	108,635	0	110,897	19,100	20,000
Total Receipts					
Expenditures:					
Deposit Refund	0	0	0	19,100	0
Unapplied Payments	0	0	115,746	0	0
Capital Outlay	3,955	323	0	0	29,983
	3,955	323	115,746	19,100	29,983
Total Expenditures					
Receipts Over (Under) Expenditures	104,680	(323)	(4,849)	0	(9,983)
Unencumbered Cash, Beginning	112,589	4,877	13,566	0	47,767
	217,269	4,554	8,717	0	37,784
Unencumbered Cash, Ending	\$				

CITY OF OBERLIN, KANSAS
 Related Municipal Entities
 Oberlin Public Library
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 2
 Page 22

Receipts:	
Appropriation from City	\$ 64,000
Grant Proceeds	7,203
Donations	5,793
Fines & Fees	2,399
Other	40
Interest on Idle Funds	144
	79,579
Total Receipts	79,579
Expenditures	
Salaries and Wages	42,321
Audio and Video	1,977
Bank Fees	36
Books and Periodicals	8,491
Capital Outlay	5,029
Computer Software Licensing	1,190
Copier Lease	1,720
Donations	220
Dues & Memberships	350
Equipment Rental	144
Insurance	100
Internet	270
Miscellaneous	701
Postage	69
Repairs	568
Retirement Contributions	1,797
Room Rental	650
Speakers/Insturctors Fees	1,950
Supplies	4,161
Telephone	537
	72,281
Total Expenditures	72,281
Receipts Over (Under) Expenditures	7,298
Unencumbered Cash, Beginning	61,946
	69,244
Unencumbered Cash, Ending	\$ 69,244

CITY OF OBERLIN, KANSAS
 Related Municipal Entities
 Public Building Commission
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Lease Income		\$ <u>177,760</u>
Expenditures		
Bond Principal		140,000
Bond Interest		<u>37,760</u>
Total Expenditures		<u>177,760</u>
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		<u>197</u>
Unencumbered Cash, Ending		\$ <u>197</u>

CITY OF OBERLIN, KANSAS
 Related Municipal Entities
 Gateway Board
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2022

Receipts:	
Appropriation from City	\$ 5,000
Rentals	34,798
Donations	25
Miscellaneous	55
Gateway Friends Reimbursement	<u>1,567</u>
Total Receipts	<u>41,445</u>
Expenditures	
Personal Services	6,368
Contractual Services	9,844
Commodities	2,898
Capital Outlay	<u>6,596</u>
Total Expenditures	<u>25,706</u>
Receipts Over (Under) Expenditures	15,739
Unencumbered Cash, Beginning	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 15,739</u>

CITY OF OBERLIN, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 3

<u>Fund</u>	Beginning <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending <u>Cash Balance</u>
Flexible Spending Account	\$ 1,934	2,880	3,160	1,654
Insurance Proceeds Trust	12,119	0	12,119	0
Gateway Advance Receipts	1,200	450	1,650	0
Payroll Clearing	618	1,600,372	1,600,605	385
Returned Checks	<u>0</u>	<u>15,225</u>	<u>15,225</u>	<u>0</u>
Total Agency Funds	\$ <u>15,871</u>	<u>1,618,927</u>	<u>1,632,759</u>	<u>2,039</u>