CITY OF MACKSVILLE, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2021

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

CITY OF MACKSVILLE, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

City Council
City of Macksville, Kansas

Adverse and Unmodified Opinions

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

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Macksville 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 Macksville, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Macksville 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 Macksville's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Macksville's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Macksville'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 schedule of regulatory basis receipts and expenditures-actual and budget and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

August 5, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 89,403.74	$ 0.00
Special Purpose Funds:		
Library Fund	649.24	0.00
Special Highway Fund	6,262.39	0.00
Park Memorial Fund	2,971.40	0.00
Police Fund	3,564.16	0.00
Diversion Fund	2,385.39	0.00
Library Donations Fund	23,804.39	0.00
Machinery Reserve Fund	55,717.97	0.00
Capital Improvement Fund	77,951.19	0.00
ARPA Grant Fund	0.00	0.00
Business Funds:		
Sewer Fund	12,064.12	0.00
Sewer Reserve Fund	61,971.02	0.00
Water Fund	71,337.52	0.00
Water Reserve Fund	97,410.88	0.00
Trash Fund	1,078.85	0.00
Pool Service Fund	8,422.40	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 514,994.66	$ 0.00

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 261,501.86	$ 254,548.40	$ 96,357.20	$ 0.00	$ 96,357.20
6,561.84	6,561.84	649.24	0.00	649.24
16,537.83	16,034.56	6,765.66	0.00	6,765.66
4,959.14	1,962.86	5,967.68	0.00	5,967.68
1,866.00	225.00	5,205.16	0.00	5,205.16
0.00	0.00	2,385.39	0.00	2,385.39
26.81	0.00	23,831.20	0.00	23,831.20
10,943.50	6,920.24	59,741.23	0.00	59,741.23
10,000.00	0.00	87,951.19	0.00	87,951.19
40,455.38	0.00	40,455.38	0.00	40,455.38
39,814.20	43,507.44	8,370.88	0.00	8,370.88
10,000.00	0.00	71,971.02	0.00	71,971.02
79,392.55	70,611.78	80,118.29	0.00	80,118.29
10,000.00	0.00	107,410.88	0.00	107,410.88
54,997.14	53,286.00	2,789.99	0.00	2,789.99
12,616.50	0.00	21,038.90	0.00	21,038.90
$ 559,672.75	$ 453,658.12	$ 621,009.29	$ 0.00	$ 621,009.29

Checking Account	$ 207,405.92
Savings Account	142,698.24
Petty Cash	200.00
Certificates of Deposit	275,000.00
Total Cash	625,304.16
Agency Funds per Schedule 3	(4,294.87)
Total Reporting Entity (Excluding Agency Funds)	$ 621,009.29

CITY OF MACKSVILLE, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Macksville, Kansas (City) is a municipal corporation governed by an elected five-member council. This financial statement presents the City of Macksville (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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, sales tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

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

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of an interest bearing checking account, savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the City by January 20. The second half is due May 10 and distributed to the City by June 5. The City Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the 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 municipality did not hold a revenue neutral rate hearing for this year.

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

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

Adjustment for Qualifying Budget Credits: The City may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

Library Donations Fund	Capital Improvement Fund
Machinery Reserve Fund	ARPA Grant Fund

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

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

K.S.A. 12-1675 limits the City's investments 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 its investment choices.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2021.

At December 31, 2021 the City's carrying amount of deposits was $625,104.16 and the bank balance was $640,135.37. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $359,641.97 was covered by federal depository insurance, and $280,493.40 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Note 5 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Machinery Reserve	K.S.A. 12-1,117	$ 10,000.00
General	Capital Improvement	K.S.A. 12-1,118	10,000.00
Sewer	Sewer Reserve	K.S.A. 12-825d	10,000.00
Water	Water Reserve	K.S.A. 12-825d	10,000.00

Note 6 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 . Full-time employees will earn 80 hours of vacation time per year for the first 9 years. Employees will earn 120 hours of vacation time per year from years 10 to 19. Employee will earn 160 hours of vacation per year from years 20-29. Employees employed more than 29 years will be given 200 hours of vacation per year. Vacation hours will be acquired upon anniversary hire date. Upon separation of employment, full-time employees will be compensated for any unused vacation time at their final rate of pay subject to the maximum hours of accumulation. The potential liability for unused vacation time as of December 31, 2021 is $4,471.81.

Full-time employees will earn 8 hours per month of sick leave up to a maximum of 480 hours of sick leave. Upon separation of employment, full-time employees will not be compensated for any unused sick leave, therefore, there is no potential liability for unused sick leave as of December 31, 2021.

Note 7 - DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the 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 were $11,352.05 for the year ended December 31, 2021.

Note 7 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $75,477. 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 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

Note 8 - RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The City does not participate in a public entity risk pool.

Note 9 - CONTINGENCIES

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

Note 10 - OPERATING LEASES

The City has entered into a non-cancelable lease for a copier which contains a cancellation provision and is subject to annual appropriations. For the year ended December 31, 2021 rent expenditures were $295.61. This expenditure was made from the General Fund.

Future minimum rental payments are as follows:

Year	Amount
12/31/2022	$ 506.76
12/31/2023	506.76
12/31/2024	211.15

Note 11 - RELATED PARTY TRANSACTIONS

The City purchased grey slate rock from Cleveland Farms, which is owned by a council member. The amount paid during the year ended December 31, 2021 was $1,263.36.

Note 12 - 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 it 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 the year ended December 31, 2021.

Note 12 - COVID-19 (Cont'd.)

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

Note 13 - SUBSEQUENT EVENTS

The City has evaluated events subsequent to year end through August 5, 2022 for potential recognition or disclosure in the financial statement. The extent to which COVID-19 may impact the City will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The City has not included any contingencies in the financial statement specific to this issue.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Funds:		
General Fund	$ 315,000.00	$ 0.00
Special Purpose Funds:		
Library Fund	7,000.00	0.00
Special Highway Fund	19,400.00	0.00
Park Memorial Fund	6,400.00	0.00
Police Fund	12,000.00	0.00
Diversion Fund	7,000.00	0.00
Business Funds:		
Sewer Fund	62,000.00	0.00
Water Fund	181,000.00	0.00
Trash Fund	66,000.00	0.00
Pool Service Fund	0.00	0.00

Schedule 1

Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 315,000.00	$ 254,548.40	$ (60,451.60)
7,000.00	6561.84	(438.16)
19,400.00	16,034.56	(3,365.44)
6,400.00	1,962.86	(4,437.14)
12,000.00	225.00	(11,775.00)
7,000.00	0.00	(7,000.00)
62,000.00	43,507.44	(18,492.56)
181,000.00	70,611.78	(110,388.22)
66,000.00	53,286.00	(12,714.00)
0.00	0.00	0.00

CITY OF MACKSVILLE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 142,601.91	$ 142,665.00	$ (63.09)
Delinquent Tax	856.08	3,000.00	(2,143.92)
Motor Vehicle Tax	32,890.44	24,190.00	8,700.44
Recreational Vehicle Tax	434.91	278.00	156.91
16/20 M Vehicle Tax	2,975.69	2,380.00	595.69
Commercial Vehicle Tax	1,023.86	716.00	307.86
Sales Tax	45,931.45	38,000.00	7,931.45
Franchise Fees	17,573.16	17,500.00	73.16
Licenses, Fines & Permits	5,808.24	1,000.00	4,808.24
Swimming Pool	0.00	100.00	(100.00)
Reimbursed Expense	7,785.91	5,000.00	2,785.91
Building Rent	900.00	900.00	0.00
Interest on Idle Funds	1,945.21	3,000.00	(1,054.79)
Other	775.00	0.00	775.00
Total Receipts	261,501.86	$ 238,729.00	$ 22,772.86
Expenditures			
Salaries	90,178.22	95,000.00	(4,821.78)
Payroll Taxes	20,688.89	15,000.00	5,688.89
Repairs & Supplies	28,584.58	30,000.00	(1,415.42)
Insurance	31,298.00	28,000.00	3,298.00
Utilities	29,445.32	30,000.00	(554.68)
Professional Fees	19,457.95	22,000.00	(2,542.05)
Fire Protection	4,548.00	4,000.00	548.00
Property Taxes	1,536.02	2,000.00	(463.98)
Rent	0.00	1,000.00	(1,000.00)
Capital Outlay	0.00	61,000.00	(61,000.00)
Library Appropriation	4,500.00	4,000.00	500.00
Other	4,311.42	3,000.00	1,311.42
Operating Transfers:			0.00
To Machinery Reserve	10,000.00	10,000.00	0.00
To Capital Improvement	10,000.00	10,000.00	0.00
Total Expenditures	254,548.40	$ 315,000.00	$ (60,451.60)

CITY OF MACKSVILLE, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	6,953.46		
Unencumbered Cash, Beginning	89,403.74		
Unencumbered Cash, Ending	$ 96,357.20		

CITY OF MACKSVILLE, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 5,155.05	$ 5,139.00	$ 16.05
Delinquent Tax	31.36	308.00	(276.64)
Motor Vehicle Tax	1,212.14	892.00	320.14
Recreational Vehicle Tax	16.03	10.00	6.03
16/20 M Vehicle Tax	109.50	88.00	21.50
Commercial Vehicle Tax	37.76	26.00	11.76
Total Receipts	6,561.84	$ 6,463.00	$ 98.84
Expenditures			
Appropriation	6,561.84	7,000.00	(438.16)
Total Expenditures	6,561.84	$ 7,000.00	$ (438.16)
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	649.24		
Unencumbered Cash, Ending	$ 649.24		

CITY OF MACKSVILLE, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
State Gas Tax	$ 15,212.79	$ 12,050.00	$ 3,162.79
Reimbursed Expense	1,325.04	0.00	1,325.04
Total Receipts	16,537.83	$ 12,050.00	$ 4,487.83
Expenditures			
Salaries	8,753.87	8,000.00	753.87
Payroll Taxes	1,486.55	1,400.00	86.55
Repairs & Supplies	5,794.14	5,000.00	794.14
Capital Outlay	0.00	5,000.00	(5,000.00)
Total Expenditures	16,034.56	$ 19,400.00	$ (3,365.44)
Receipts Over (Under) Expenditures	503.27		
Unencumbered Cash, Beginning	6,262.39		
Unencumbered Cash, Ending	$ 6,765.66		

CITY OF MACKSVILLE, KANSAS
PARK MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 4,959.14	$ 6,000.00	$ (1,040.86)
Total Receipts	4,959.14	$ 6,000.00	$ (1,040.86)
Expenditures			
Salaries	1,823.40	4,000.00	(2,176.60)
Payroll Taxes	139.46	300.00	(160.54)
Repairs & Supplies	0.00	1,100.00	(1,100.00)
Capital Outlay	0.00	1,000.00	(1,000.00)
Total Expenditures	1,962.86	$ 6,400.00	$ (4,437.14)
Receipts Over (Under) Expenditures	2,996.28		
Unencumbered Cash, Beginning	2,971.40		
Unencumbered Cash, Ending	$ 5,967.68		

CITY OF MACKSVILLE, KANSAS
POLICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Fines & Fees	$ 1,860.00	$ 5,000.00	$ (3,140.00)
Other	6.00	0.00	6.00
Total Receipts	1,866.00	$ 5,000.00	$ (3,134.00)
Expenditures			
Dues	25.00	100.00	(75.00)
Insurance	0.00	1,000.00	(1,000.00)
Professional Fees	0.00	500.00	(500.00)
Repairs & Supplies	200.00	10,400.00	(10,200.00)
Total Expenditures	225.00	$ 12,000.00	$ (11,775.00)
Receipts Over (Under) Expenditures	1,641.00		
Unencumbered Cash, Beginning	3,564.16		
Unencumbered Cash, Ending	$ 5,205.16		

CITY OF MACKSVILLE, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Fines & Fees	$ 0.00	$ 5,000.00	$ (5,000.00)
Total Receipts	0.00	$ 5,000.00	$ (5,000.00)
Expenditures			
Supplies	0.00	7,000.00	(7,000.00)
Total Expenditures	0.00	$ 7,000.00	$ (7,000.00)
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	2,385.39		
Unencumbered Cash, Ending	$ 2,385.39		

CITY OF MACKSVILLE, KANSAS
LIBRARY DONATIONS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Interest on Idle Funds	$ 26.81
Total Receipts	26.81
Expenditures	
None	0.00
Total Expenditures	0.00
Receipts Over (Under) Expenditures	26.81
Unencumbered Cash, Beginning	23,804.39
Unencumbered Cash, Ending	$ 23,831.20

CITY OF MACKSVILLE, KANSAS
MACHINERY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Reimbursed Expense	$ 943.50
Operating Transfers:	
From General	10,000.00
Total Receipts	10,943.50
Expenditures	
Repairs & Supplies	6,920.24
Total Expenditures	6,920.24
Receipts Over (Under) Expenditures	4,023.26
Unencumbered Cash, Beginning	55,717.97
Unencumbered Cash, Ending	$ 59,741.23

CITY OF MACKSVILLE, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Operating Transfers:	
From General	$ 10,000.00
Total Receipts	10,000.00
Expenditures	
None	0.00
Total Expenditures	0.00
Receipts Over (Under) Expenditures	10,000.00
Unencumbered Cash, Beginning	77,951.19
Unencumbered Cash, Ending	$ 87,951.19

CITY OF MACKSVILLE, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Federal Grant	$ 40,441.43
Interest on Idle Funds	13.95
Total Receipts	40,455.38
Expenditures	
None	0.00
Total Expenditures	0.00
Receipts Over (Under) Expenditures	40,455.38
Unencumbered Cash, Beginning	0.00
Unencumbered Cash, Ending	$ 40,455.38

CITY OF MACKSVILLE, KANSAS
SEWER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Customer Receipts	$ 37,566.94	$ 36,000.00	$ 1,566.94
Reimbursed Expense	1,167.26	0.00	1,167.26
Other	1,080.00	0.00	1,080.00
Total Receipts	39,814.20	$ 36,000.00	$ 3,814.20
Expenditures			
Salaries	24,737.31	22,000.00	2,737.31
Payroll Taxes	4,150.80	4,000.00	150.80
Utilities	1,141.90	1,000.00	141.90
Repairs & Supplies	3,079.93	8,000.00	(4,920.07)
Professional Fees	185.00	1,000.00	(815.00)
Capital Outlay	0.00	21,000.00	(21,000.00)
Other	212.50	0.00	212.50
Operating Transfers:			
To Sewer Reserve	10,000.00	5,000.00	5,000.00
Total Expenditures	43,507.44	$ 62,000.00	$ (18,492.56)
Receipts Over (Under) Expenditures	(3,693.24)		
Unencumbered Cash, Beginning	12,064.12		
Unencumbered Cash, Ending	$ 8,370.88		

CITY OF MACKSVILLE, KANSAS
SEWER RESRVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Operating Transfers:	
From Sewer	$ 10,000.00
Total Receipts	10,000.00
Expenditures	
None	0.00
Total Expenditures	0.00
Receipts Over (Under) Expenditures	10,000.00
Unencumbered Cash, Beginning	61,971.02
Unencumbered Cash, Ending	$ 71,971.02

CITY OF MACKSVILLE, KANSAS
WATER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Customer Receipts	$ 53,838.67	$ 80,000.00	$ (26,161.33)
Connect Fees	100.00	0.00	100.00
Bulk Water Sales	222.00	0.00	222.00
Surcharge	19,315.63	0.00	19,315.63
Later Charge	4,693.04	3,000.00	1,693.04
Reimbursed Expense	1,223.21	0.00	1,223.21
Total Receipts	79,392.55	$ 83,000.00	$ (3,607.45)
Expenditures			
Salaries	31,002.59	27,000.00	4,002.59
Payroll Taxes	5,201.89	5,000.00	201.89
Utilities	5,229.33	6,000.00	(770.67)
Billing Expense	223.07	1,000.00	(776.93)
Repairs & Supplies	9,316.15	10,000.00	(683.85)
Water Fees	1,277.70	2,000.00	(722.30)
Professional Fees	7,894.15	2,000.00	5,894.15
Capital Outlay	0.00	123,000.00	(123,000.00)
Other	466.90	0.00	466.90
Operating Transfers:			
To Water Reserve	10,000.00	5,000.00	5,000.00
Total Expenditures	70,611.78	$ 181,000.00	$ (110,388.22)
Receipts Over (Under) Expenditures	8,780.77		
Unencumbered Cash, Beginning	71,337.52		
Unencumbered Cash, Ending	$ 80,118.29		

CITY OF MACKSVILLE, KANSAS
WATER RESRVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Operating Transfers:	
From Water	$ 10,000.00
Total Receipts	10,000.00
Expenditures	
None	0.00
Total Expenditures	0.00
Receipts Over (Under) Expenditures	10,000.00
Unencumbered Cash, Beginning	97,410.88
Unencumbered Cash, Ending	$ 107,410.88

CITY OF MACKSVILLE, KANSAS
TRASH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Customer Receipts	$ 54,997.14	$ 63,000.00	$ (8,002.86)
Total Receipts	54,997.14	$ 63,000.00	$ (8,002.86)
Expenditures			
Contractual Services	53,286.00	66,000.00	(12,714.00)
Total Expenditures	53,286.00	$ 66,000.00	$ (12,714.00)
Receipts Over (Under) Expenditures	1,711.14		
Unencumbered Cash, Beginning	1,078.85		
Unencumbered Cash, Ending	$ 2,789.99		

CITY OF MACKSVILLE, KANSAS
POOL SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Customer Receipts	$ 12,616.50	$ 0.00	$ 12,616.50
Total Receipts	12,616.50	$ 0.00	$ 12,616.50
Expenditures			
Salaries	0.00	0.00	0.00
Payroll Taxes	0.00	0.00	0.00
Repairs & Supplies	0.00	0.00	0.00
Professional Fees	0.00	0.00	0.00
Total Expenditures	0.00	$ 0.00	$ 0.00
Receipts Over (Under) Expenditures	12,616.50		
Unencumbered Cash, Beginning	8,422.40		
Unencumbered Cash, Ending	$ 21,038.90		

CITY OF MACKSVILLE, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Sales Tax	$ 101.95	$ 472.97	$ 460.05	$ 114.87
Water Deposit	4,245.70	700.00	765.70	4,180.00
Total Agency Funds	$ 4,347.65	$ 1,172.97	$ 1,225.75	$ 4,294.87