

CITY OF JAMESTOWN, KANSAS

**Financial Statements for the
Year Ended December 31, 2021
And Independent Auditors' Report**

CITY OF JAMESTOWN, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Council
City of Jamestown, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Jamestown, Kansas (City), as of and for the year ended December 31, 2021 and the 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 Jamestown, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, 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 Jamestown, Kansas on the basis of the financial reporting provisions of the *Kanas 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* (KMAAG) 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'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 statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 District'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 statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the District'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 receipts and expenditures-agency funds are presented for purposes of additional analysis and are not a required part of the basic financial statements 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 accompanying supplementary 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.

August 9, 2022

City of Jamestown
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended 12/31/2021

	Beginning Unencumbered Cash	Prior Year Cancelled Encumbrances	Receipts	Actual Expenditures	Ending Unencumbered Cash	Outstanding Encumbrances	Ending Cash
General Fund	\$ 9,421.24	\$ 0	\$ 76,689.26	\$ 63,837.41	\$ 22,273.09	\$ 0	\$ 22,273.09
Special Purpose Funds:							
Employee Benefits Fund	4,921.38	0	24,636.50	25,759.29	3,798.59	0	3,798.59
Noxious Weed	804.93	0	1,872.81	1,811.09	866.65	0	866.65
Library Fund	588.43	0	4,807.39	4,921.34	474.48	0	474.48
Special Highway Fund	3,741.66	0	7,562.50	7,939.60	3,364.56	0	3,364.56
Special Park and Rec	947.55	0	2,105.74	1,378.91	1,674.38	0	1,674.38
Industrial Development	918.77	0	1,578.68	1,944.59	552.86	0	552.86
Building Rent	0	0	3,200.00	3,190.80	9.20	0	9.20
COVID Grant Fund	(3,033.32)	0	22,982.74	14,093.99	5,855.43	0	5,855.43
Feb 21 Gas	0	0	21,338.74	18,176.77	3,161.97	0	3,161.97
Fueling Station	715.70	0	13,391.95	10,499.42	3,608.23	0	3,608.23
Business Funds:							
Gas Fund	3,799.23	0	410,737.11	414,454.71	81.63	112.85	194.48
Water Fund	2,665.43	0	59,368.82	61,823.72	210.53	283.38	493.91
Sewer Fund	2,490.48	0	28,574.38	30,947.15	117.71	0	117.71
Solid Waste	6,263.92	0	27,382.59	25,921.00	7,725.51	0	7,725.51
Capital Improvement Fund	323.81	0	85,902.95	64,368.24	21,858.52	0	21,858.52
Electric Sys Savings	36,899.81	0	0	0	36,899.81	0	36,899.81
Agency Funds:							
Payroll Clearing Fund	1,185.93	0	121,928.16	120,382.21	2,731.88	0	2,731.88
Sales Tax Clearing Fund	942.81	0	1,417.15	1,299.07	1,060.89	0	1,060.89
Deposit Clearing Fund	5,254.61	0	32,150.13	26,419.03	10,985.71	0	10,985.71
Penalty Clearing Fund	1,031.50	0	88.00	1,031.50	88.00	0	88.00
Total Reporting Entity	\$ 79,883.87	\$ 0	\$ 947,715.60	\$ 900,199.84	\$ 127,399.63	\$ 396.23	\$ 127,795.86
Composition of Cash:							
					Investments	\$	46,427.17
					Checking Accounts		76,857.61
					Savings Accounts		4,511.08
					Total	\$	127,795.86

The Notes to the Financial Statement are an integral part of this statement.

City of Jamestown, Kansas
Notes to Financial Statements
December 31, 2021

1. Summary of Significant Accounting Policies

This summary of significant accounting policies of the City of Jamestown (City) is presented to assist in understanding the City's financial statements. The financial statements and notes are representations of the City's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Reporting Entity

The City of Jamestown is a municipal corporation governed by an elected five-member council. The regulatory financial statement presents the City of Jamestown (the municipality) and does not include the Jamestown City Library which is a related municipal entity.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Jamestown, Kansas, for the year ended December 31, 2021:

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

Special Purpose Funds – 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 Funds – 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 Funds - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, sales tax clearing fund, deposit clearing fund, etc)

Basis of Accounting

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

Regulatory Basis Financial Statements

Regulatory basis financial statements consist of the following:

- **Summary of Cash Receipts, Expenditures and Unencumbered Cash.** This is a fund summary statement containing all funds, and showing, for each fund, beginning unencumbered cash, prior year cancelled encumbrances, cash receipts, expenditures, ending unencumbered cash, outstanding encumbrances and ending cash. This statement demonstrates the City's compliance with the cash basis laws of the State of Kansas.

This statement also performs two reconciliations: 1) it reconciles each fund's ending unencumbered cash to ending cash, and 2) it reconciles total ending cash in funds to total composition of cash. The composition of cash is summarized by investments, typically certificates of deposit, bank accounts, and other accounts such as a petty cash fund. These reconciliations provide assurance as to the completeness and accuracy of the underlying fund accounting records from which the financial statements are prepared.

- Schedule 1 – Summary of Expenditures (Actual and Budget). This is a fund summary schedule containing only budgeted funds, and showing, for each fund presented, certified budget, actual expenditures and the variance between actual expenditures and budgeted expenditures. This schedule demonstrates the City's compliance with the budget laws of the State of Kansas.
- Schedule 2 – Statement of Cash Receipts and Expenditures (Actual and Budget). Schedule 2 is actually a series of schedules, one for each fund shown on Statement 1. Each individual fund schedule in Schedule 2 provides details of cash receipts & expenditures which are summarized by fund in Statement 1.

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 & interest funds, and business funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. 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. Budgetary 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 statutory 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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal annual operating budget is not required for capital project funds, trust funds the following agency funds:

Payroll Clearing Fund (Agency Fund)
Sales Tax Clearing Fund (Agency Fund)
Deposit Clearing Fund (Agency Fund)
Penalty Clearing Fund (Agency Fund)

The City, at its option for management purposes, can prepare a budget for a fund, even though a legal annual budget is not required by State law for that fund. Such "management" budgets are not subject to the statutory budget limits that a legal annual budget is subject to. Thus, the City would not be in violation of the budget law if expenditures in a fund not required to have a legal annual budget exceeded its "management" budget limit. A "management" budget is shown in the financial statements for the following funds that are not required to have a legal annual budget:

Capital Improvement Fund (Special Purpose Fund)

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

Reimbursements

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

2. Stewardship, Compliance and Accountability

Management is aware of no statutory violations for the year ended Dec. 31, 2021.

3. Deposits and Investments

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

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

Concentrations 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.

At December 31, 2021, the City's carrying amount of deposits was \$127,796 and the bank balance was \$180,331. The differences between the carrying amount and the balance are outstanding checks and deposits in transit. The bank balance is covered by current FDIC insurance up to \$250,000 as well as pledged securities.

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.

4. Taxes

Property Taxes – The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the following year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10.

Motor Vehicle Taxes – Since 1981 most motor vehicles became subject to a special tax paid at the time of registration instead of the traditional property tax. In 1995, the legislature enacted a five-year phase down in the assessment rate on motor vehicles, from 30% to 20% of market value.

In 2021, the City received the following from county and state taxes:

	General Fund	Library Fund	Special Highway Fund	Employee Benefits Fund	Special Parks & Rec Fund	Noxious Weed Fund	Industrial Dev Fund	Total
Property Taxes	\$ 14,673	\$ 2,701	\$	\$ 15,383	\$ 690	\$ 1,330	\$ 952	35,729
Delinq Taxes	1,381	253		1,466	60	41	62	3,264
MV Taxes	5,224	959		5,466	234	368	364	12,616
RV Taxes	107	19		109	35	5	7	282
16/20 M Taxes	15	1		22	1	1		40
Com Veh Taxes	25	5		26	1	2	2	60
Intangibles Tax	374							374
State Assess Tax	1,488	370		2,164		124	191	4,336
State Highway Aid			7,563					7,563
	<u>\$ 23,285</u>	<u>\$ 4,307</u>	<u>\$ 7,563</u>	<u>\$ 24,637</u>	<u>\$ 1,021</u>	<u>\$ 1,872</u>	<u>1,578</u>	<u>64,263</u>

The assessed valuation in 2020 was 751,421, which was used to determine the mill levy for 2021. The mill levy was 59.626 for 2021.

5. Long-Term Debt Commitments

On March 24, 2021, the City borrowed \$300,000 from the State of Kansas under the City Utility Low-Interest Loan Program. Proceeds from the loan are to be used to pay for extraordinary costs associated with the utility system. The interest rate for the loan is 0.25%, with a \$2,597 principal and interest payment due monthly. Total interest to be paid over the life of the loan amounts to approximately three thousand seven hundred dollars.

6. General Information about the Pension Plan

Plan Description. The City of Jamestown 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% 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 of Jamestown were \$8,118 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City of Jamestown's estimated proportionate share of the collective net pension liability reported by KPERS was \$57,814. 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, 2021, which was rolled forward to June 30, 2021. The City of Jamestown's proportion of the net pension liability was based on the ratio of the City

of Jamestown'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 these financial statements.

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

7. Compensated Absences For Employees

Each employee earns vacation for the years that the employee has been employed. The employee earns two weeks after their first year of employment and are forfeited if not used by the following year. Accrued sick leave is lost upon termination of employment.

8. Concentrations of Credit Risk

The City is engaged in the sale of water, sewer, gas and sanitation to customers located in Cloud County in Kansas. The City grants credit to those customers and requires no collateral.

9. Related Party Transactions

The City does its banking with a local financial institution where one of the Council members is President.

10. Litigation

The City was not involved in litigation at December 31, 2021.

11. Subsequent Events

The City has evaluated subsequent events from the financial statement date through August 9, 2022, the date at which these financial statements were available to be issued and determined there are no other items to recognize or disclose.

City of Jamestown
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended 12/31/2021

	Certified Budget	Actual Expenditures	Variance Favorable (Unfavorable)
General Fund	\$ 61,729.00	\$ 63,837.41	\$ (2,108.41)
Special Purpose Funds:			
Employee Benefits Fund	25,766.00	25,759.29	6.71
Noxious Weed	2,093.00	1,811.09	281.91
Library Fund	4,923.00	4,921.34	1.66
Special Highway Fund	8,080.00	7,939.60	140.40
Special Park and Rec	1,434.00	1,378.91	55.09
Industrial Development	2,051.00	1,944.59	106.41
Business Funds:			
Gas Fund	144,345.00	414,454.71	(270,109.71)
Water Fund	64,991.00	61,823.72	3,167.28
Sewer Fund	37,058.00	30,947.15	6,110.85
Solid Waste	25,926.00	25,921.00	5.00
Capital Improvement Fund	36,775.00	64,368.24	(27,593.24)

City of Jamestown

General Fund

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget

(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Ad Valorem Taxes	\$ 18,272.00	\$ 14,672.60	\$ (3,599.40)
Motor Vehicle Taxes	5,682.00	5,223.57	(458.43)
Rec Vehicle Taxes	59.00	107.08	48.08
16/20M Vehicle Taxes	19.00	14.53	(4.47)
Com Vehicle Taxes	30.00	24.73	(5.27)
Watercraft Taxes	100.00	0	(100.00)
Intangibles Tax	587.00	374.20	(212.80)
State Assessed Taxes	0	1,487.58	1,487.58
Delinquent Tax	2,949.00	1,380.52	(1,568.48)
Sales and Use Taxes	29,015.00	29,516.91	501.91
Franchise Fees	554.00	12,976.90	12,422.90
Licenses & Permits	190.00	19.00	(171.00)
Pet Licenses	0	236.00	236.00
Other General Revenues	0	104.00	104.00
Grave Opening fees	0	1,400.00	1,400.00
Sales and Service	0	1,331.00	1,331.00
Interest Income	389.00	59.35	(329.65)
Rental Income	284.00	2,521.77	2,237.77
Reimbursed Expenses	0	1,357.93	1,357.93
Insurance Dividend	0	125.00	125.00
Grants	0	639.84	639.84
Gifts and Donations	0	300.00	300.00
Transfers In	0	1,031.50	1,031.50
Other	0	(68.36)	(68.36)
Miscellaneous	3,782.00	0	(3,782.00)
Refund	0	1,853.61	1,853.61
Total Receipts	61,912.00	76,689.26	14,777.26
<u>Expenditures</u>			
<u>General Government</u>			
Personal Services	24,603.00	18,266.76	6,336.24
Contractual Services	29,772.00	12,425.24	17,346.76
Materials and Supplies	6,119.00	2,687.07	3,431.93
Capital Outlay	987.00	0	987.00
Miscellaneous	248.00	109.40	138.60
Refunds	0	50.00	(50.00)
	61,729.00	33,538.47	28,190.53
<u>Governing Body</u>			
Contractual Services	0	12,914.81	(12,914.81)
Natural Gas	0	17,042.91	(17,042.91)
Materials and Supplies	0	116.22	(116.22)
Miscellaneous	0	125.00	(125.00)
Refunds	0	100.00	(100.00)
	0	30,298.94	(30,298.94)
Total Expenditures	61,729.00	63,837.41	(2,108.41)

City of Jamestown
General Fund
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
Receipts Over (Under) Expenditures		12,851.85	
Beginning Unencumbered Cash		9,421.24	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<div style="border-top: 1px dashed black; border-bottom: 3px double black;">\$ 22,273.09</div>	

City of Jamestown

Library Fund

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Property Taxes	\$ 0	\$ 164.04	\$ 164.04
Ad Valorem Taxes	3,363.00	2,536.87	(826.13)
Motor Vehicle Taxes	1,041.00	959.40	(81.60)
Rec Vehicle Taxes	11.00	18.72	7.72
16/20M Vehicle Taxes	4.00	1.18	(2.82)
Com Vehicle Taxes	5.00	4.53	(.47)
Watercraft Taxes	18.00	0	(18.00)
State Assessed Taxes	301.00	369.73	68.73
Delinquent Tax	0	252.92	252.92
Grants	0	500.00	500.00
Total Receipts	<u>4,743.00</u>	<u>4,807.39</u>	<u>64.39</u>
<u>Expenditures</u>			
Library			
Appropriations	4,923.00	4,921.34	1.66
Total Expenditures	<u>4,923.00</u>	<u>4,921.34</u>	<u>1.66</u>
Receipts Over (Under) Expenditures		(113.95)	
Beginning Unencumbered Cash		588.43	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 474.48</u>	

City of Jamestown
Employee Benefits Fund
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 19,156.00	\$ 15,382.83	\$ (3,773.17)
Motor Vehicle Taxes	5,946.00	5,466.29	(479.71)
Rec Vehicle Taxes	61.00	109.07	48.07
16/20M Vehicle Taxes	20.00	21.96	1.96
Com Vehicle Taxes	31.00	25.89	(5.11)
Watercraft Taxes	104.00	0	(104.00)
State Assessed Taxes	559.00	2,164.08	1,605.08
Delinquent Tax	0	1,466.38	1,466.38
Total Receipts	<u>25,877.00</u>	<u>24,636.50</u>	<u>(1,240.50)</u>
Expenditures			
Employee Benefits			
Personal Services	24,989.00	15,250.00	9,739.00
Remittances	777.00	10,509.29	(9,732.29)
	<u>25,766.00</u>	<u>25,759.29</u>	<u>6.71</u>
Total Expenditures	<u>25,766.00</u>	<u>25,759.29</u>	<u>6.71</u>
Receipts Over (Under) Expenditures		(1,122.79)	
Beginning Unencumbered Cash		4,921.38	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 3,798.59</u>	

City of Jamestown
Special Park and Rec
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Ad Valorem Taxes	\$ 860.00	\$ 690.37	\$ (169.63)
Motor Vehicle Taxes	255.00	234.14	(20.86)
Rec Vehicle Taxes	3.00	34.67	31.67
16/20M Vehicle Taxes	1.00	.94	(.06)
Com Vehicle Taxes	1.00	1.11	.11
Watercraft Taxes	4.00	0	(4.00)
State Aid	0	64.44	64.44
State Assessed Taxes	69.00	0	(69.00)
Delinquent Tax	0	60.07	60.07
Rental Income	0	100.00	100.00
Gifts and Donations	0	920.00	920.00
Miscellaneous	12.00	0	(12.00)
Total Receipts	<u>1,205.00</u>	<u>2,105.74</u>	<u>900.74</u>
<u>Expenditures</u>			
Parks and Recreation			
Contractual Services	221.00	1,093.91	(872.91)
Materials and Supplies	1,213.00	0	1,213.00
Miscellaneous	0	285.00	(285.00)
	<u>1,434.00</u>	<u>1,378.91</u>	<u>55.09</u>
Total Expenditures	<u>1,434.00</u>	<u>1,378.91</u>	<u>55.09</u>
Receipts Over (Under) Expenditures		726.83	
Beginning Unencumbered Cash		947.55	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 1,674.38</u>	

City of Jamestown
Industrial Development
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 1,494.00	\$ 952.48	\$ (541.52)
Motor Vehicle Taxes	408.00	363.66	(44.34)
Rec Vehicle Taxes	4.00	7.36	3.36
16/20M Vehicle Taxes	1.00	.40	(.60)
Com Vehicle Taxes	2.00	1.78	(.22)
Watercraft Taxes	7.00	0	(7.00)
State Assessed Taxes	114.00	190.74	76.74
Delinquent Tax	92.00	62.26	(29.74)
Total Receipts	<u>2,122.00</u>	<u>1,578.68</u>	<u>(543.32)</u>
Expenditures			
Industrial Development			
Contractual Services	736.00	1,044.59	(308.59)
Capital Outlay	1,212.00	900.00	312.00
Miscellaneous	102.00	0	102.00
	<u>2,050.00</u>	<u>1,944.59</u>	<u>105.41</u>
Total Expenditures	<u>2,050.00</u>	<u>1,944.59</u>	<u>105.41</u>
Receipts Over (Under) Expenditures		(365.91)	
Beginning Unencumbered Cash		918.77	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 552.86</u>	

City of Jamestown
Special Highway Fund
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
State Motor Fuel Tax	\$ 6,060.00	\$ 7,562.50	\$ 1,502.50
Interest Income	91.00	0	(91.00)
Total Receipts	<u>6,151.00</u>	<u>7,562.50</u>	<u>1,411.50</u>
<u>Expenditures</u>			
<u>Streets</u>			
Personal Services	5,947.00	0	5,947.00
Contractual Services	551.00	2,376.53	(1,825.53)
Materials and Supplies	1,582.00	5,563.07	(3,981.07)
	<u>8,080.00</u>	<u>7,939.60</u>	<u>140.40</u>
Total Expenditures	<u>8,080.00</u>	<u>7,939.60</u>	<u>140.40</u>
Receipts Over (Under) Expenditures		(377.10)	
Beginning Unencumbered Cash		3,741.66	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 3,364.56</u>	

City of Jamestown

Noxious Weed

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget

(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Ad Valorem Taxes	\$ 1,660.00	\$ 1,330.22	\$ (329.78)
Motor Vehicle Taxes	401.00	368.47	(32.53)
Rec Vehicle Taxes	4.00	5.07	1.07
16/20M Vehicle Taxes	1.00	1.47	.47
Com Vehicle Taxes	2.00	1.74	(.26)
Watercraft Taxes	7.00	0	(7.00)
Intangibles Tax	4.00	0	(4.00)
State Assessed Taxes	91.00	124.38	33.38
Delinquent Tax	0	41.46	41.46
Total Receipts	<u>2,170.00</u>	<u>1,872.81</u>	<u>(297.19)</u>
<u>Expenditures</u>			
Noxious Weed			
Contractual Services	499.00	637.11	(138.11)
Materials and Supplies	1,594.00	1,052.56	541.44
Miscellaneous	0	121.42	(121.42)
Total Expenditures	<u>2,093.00</u>	<u>1,811.09</u>	<u>281.91</u>
Receipts Over (Under) Expenditures		61.72	
Beginning Unencumbered Cash		804.93	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 866.65</u>	

City of Jamestown
 Building Rent
 Schedule 2 - Schedule of Receipts and Expenditures
 (Regulatory Basis)
 for the Year-to-Date as of: 12/31/2021

	Actual
Receipts	
<u>Rental Income</u>	<u>\$ 3,200.00</u>
Total Receipts	<u>3,200.00</u>
Expenditures	
<u>Building Rent</u>	
Contractual Services	<u>3,190.80</u>
Total Expenditures	<u>3,190.80</u>
Receipts Over (Under) Expenditures	<u>9.20</u>
Beginning Unencumbered Cash	0
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	<u>----- \$ 9.20</u>

City of Jamestown
COVID Grant Fund
Schedule 2 - Schedule of Receipts and Expenditures
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Actual
Receipts	
<u>Grants</u>	<u>\$ 22,982.74</u>
Total Receipts	<u>22,982.74</u>
Expenditures	
<u>Grants</u>	
Contractual Services	7,350.41
Materials and Supplies	3,597.92
Capital Outlay	3,145.66
	<u>14,093.99</u>
Total Expenditures	<u>14,093.99</u>
Receipts Over (Under) Expenditures	8,888.75
Beginning Unencumbered Cash	(3,033.32)
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	<u>\$ 5,855.43</u>

City of Jamestown
Feb 21 Gas
Schedule 2 - Schedule of Receipts and Expenditures
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Actual
Receipts	
<u>Loan Repayment</u>	<u>\$ 21,338.74</u>
Total Receipts	<u>21,338.74</u>
Expenditures	
<u>Gas</u>	
Natural Gas	18,176.77
	<u>18,176.77</u>
Total Expenditures	<u>18,176.77</u>
Receipts Over (Under) Expenditures	3,161.97
Beginning Unencumbered Cash	0
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	<u>-----</u> <u>\$ 3,161.97</u>

City of Jamestown
 Fueling Station
 Schedule 2 - Schedule of Receipts and Expenditures
 (Regulatory Basis)
 for the Year-to-Date as of: 12/31/2021

	Actual
Receipts	
<u>Leasing Agreement</u>	\$ 4,292.89
Fueling Station	9,099.06
Total Receipts	<u>13,391.95</u>
Expenditures	
<u>Fueling station</u>	
Contractual Services	7,259.90
Materials and Supplies	3,239.52
	<u>10,499.42</u>
Total Expenditures	<u>10,499.42</u>
Receipts Over (Under) Expenditures	2,892.53
Beginning Unencumbered Cash	715.70
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	<u>\$ 3,608.23</u>

City of Jamestown
Capital Improvement Fund
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
Receipts			
Reimbursed Expenses	\$ 204.00	\$ 0	\$ (204.00)
Grants	7,141.00	68,000.00	60,859.00
Gifts and Donations	5,561.00	14,336.00	8,775.00
Miscellaneous	18,811.00	3,566.95	(15,244.05)
Total Receipts	31,717.00	85,902.95	54,185.95
Expenditures			
Capital Outlay			
Contractual Services	6,924.00	10,643.06	(3,719.06)
Materials and Supplies	547.00	3,213.47	(2,666.47)
Capital Outlay	23,621.00	40,214.91	(16,593.91)
Grants and Donations	0	1,941.90	(1,941.90)
Miscellaneous	5,683.00	8,354.90	(2,671.90)
	36,775.00	64,368.24	(27,593.24)
Total Expenditures	36,775.00	64,368.24	(27,593.24)
Receipts Over (Under) Expenditures		21,534.71	
Beginning Unencumbered Cash		323.81	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 21,858.52</u>	

City of Jamestown
Electric Sys Savings
Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Transfer From Gas	\$ 1,790.00	\$ 0	\$ (1,790.00)
Transfer From Water	1,790.00	0	(1,790.00)
Transfer From Sewer	1,790.00	0	(1,790.00)
Total Receipts	<u>5,370.00</u>	<u>0</u>	<u>(5,370.00)</u>
<u>Expenditures</u>			
Electric			
Contractual Services	5,587.00	0	5,587.00
Capital Outlay	3,523.00	0	3,523.00
Miscellaneous	8,610.00	0	8,610.00
	<u>17,720.00</u>	<u>0</u>	<u>17,720.00</u>
Total Expenditures	<u>17,720.00</u>	<u>0</u>	<u>17,720.00</u>
Receipts Over (Under) Expenditures		0	
Beginning Unencumbered Cash		36,899.81	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 36,899.81</u>	

City of Jamestown

Water Fund

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget

(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Reimbursed Expenses	\$ 0	\$ 2,312.31	\$ 2,312.31
Meter Fees	1,821.00	0	(1,821.00)
Water Service Charges	57,949.00	56,406.51	(1,542.49)
Other Utility Charges	15,024.00	0	(15,024.00)
Utility Hookup Fees	0	550.00	550.00
Utility Reconnection Fee	0	100.00	100.00
Total Receipts	74,794.00	59,368.82	(15,425.18)
<u>Expenditures</u>			
<u>Water</u>			
Personal Services	24,612.00	35,812.84	(11,200.84)
Contractual Services	34,795.00	14,504.39	20,290.61
Materials and Supplies	3,053.00	10,499.73	(7,446.73)
Capital Outlay	741.00	801.76	(60.76)
Miscellaneous	0	205.00	(205.00)
	63,201.00	61,823.72	1,377.28
<u>Transfers Out</u>			
Trans to Elec Sav Fund	1,790.00	0	1,790.00
	1,790.00	0	1,790.00
Total Expenditures	64,991.00	61,823.72	3,167.28
Receipts Over (Under) Expenditures		(2,454.90)	
Beginning Unencumbered Cash		2,665.43	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 210.53</u>	

City of Jamestown

Gas Fund

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget

(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Franchise Fees-Gas	\$ 11,745.00	\$ 0	\$ (11,745.00)
Reimbursed Expenses	0	300,960.60	300,960.60
Gas Service Charges	125,683.00	108,746.51	(16,936.49)
Other Utility Charges	6,041.00	0	(6,041.00)
Utility Hookup Fees	0	930.00	930.00
Utility Reconnection Fee	0	100.00	100.00
Total Receipts	143,469.00	410,737.11	267,268.11
<u>Expenditures</u>			
Gas			
Personal Services	42,468.00	38,440.77	4,027.23
Contractual Services	8,815.00	8,113.05	701.95
Natural Gas	90,376.00	363,891.74	(273,515.74)
Materials and Supplies	896.00	4,009.15	(3,113.15)
	142,555.00	414,454.71	(271,899.71)
Transfers Out			
Trans to Elec Sav Fund	1,790.00	0	1,790.00
	1,790.00	0	1,790.00
Total Expenditures	144,345.00	414,454.71	(270,109.71)
Receipts Over (Under) Expenditures		(3,717.60)	
Beginning Unencumbered Cash		3,799.23	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 81.63</u>	

City of Jamestown

Sewer Fund

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget
(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
Receipts			
Sewer Service Charges	\$ 34,340.00	\$ 28,574.38	\$ (5,765.62)
Other Utility Charges	881.00	0	(881.00)
Total Receipts	35,221.00	28,574.38	(6,646.62)
Expenditures			
Sewer			
Personal Services	17,590.00	14,157.79	3,432.21
Contractual Services	16,384.00	13,597.10	2,786.90
Materials and Supplies	1,006.00	2,442.26	(1,436.26)
Capital Outlay	288.00	0	288.00
Miscellaneous	0	750.00	(750.00)
	35,268.00	30,947.15	4,320.85
Transfers Out			
Trans to Elec Sav Fund	1,790.00	0	1,790.00
	1,790.00	0	1,790.00
Total Expenditures	37,058.00	30,947.15	6,110.85
Receipts Over (Under) Expenditures		(2,372.77)	
Beginning Unencumbered Cash		2,490.48	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 117.71</u>	

City of Jamestown

Solid Waste

Schedule 2 - Schedule of Receipts and Expenditures - Actual and Budget

(Regulatory Basis)

for the Year-to-Date as of: 12/31/2021

	Certified Budget	Actual	Variance - Favorable (Unfavorable)
<u>Receipts</u>			
Trash Service Fee	\$ 25,236.00	\$ 12,238.25	\$ (12,997.75)
Landfill User Fee	0	15,144.34	15,144.34
Total Receipts	<u>25,236.00</u>	<u>27,382.59</u>	<u>2,146.59</u>
<u>Expenditures</u>			
Solid Waste			
Contractual Services	25,926.00	11,485.00	14,441.00
	<u>25,926.00</u>	<u>11,485.00</u>	<u>14,441.00</u>
Landfill			
Landfill Charges	0	14,436.00	(14,436.00)
	<u>0</u>	<u>14,436.00</u>	<u>(14,436.00)</u>
Total Expenditures	<u>25,926.00</u>	<u>25,921.00</u>	<u>5.00</u>
Receipts Over (Under) Expenditures		1,461.59	
Beginning Unencumbered Cash		6,263.92	
Prior Year Cancelled Encumbrances		0	
Ending Unencumbered Cash		<u>\$ 7,725.51</u>	

City of Jamestown
Payroll Clearing Fund
Schedule 2 - Schedule of Receipts and Expenditures
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Actual
Receipts	
Payroll Clearing	\$ 121,928.16
Total Receipts	121,928.16
Expenditures	
Agency Clearing	
Payroll Clearing	120,382.21
Total Expenditures	120,382.21
Receipts Over (Under) Expenditures	1,545.95
Beginning Unencumbered Cash	1,185.93
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	\$ 2,731.88

City of Jamestown
Sales Tax Clearing Fund
Schedule 2 - Schedule of Receipts and Expenditures
(Regulatory Basis)
for the Year-to-Date as of: 12/31/2021

	Actual
Receipts	
<u>Sales Tax Clearing</u>	<u>\$ 1,417.15</u>
Total Receipts	<u>1,417.15</u>
Expenditures	
<u>Agency Clearing</u>	
Sales Tax Clearing	<u>1,299.07</u>
Total Expenditures	<u>1,299.07</u>
Receipts Over (Under) Expenditures	118.08
Beginning Unencumbered Cash	942.81
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	<u>\$ 1,060.89</u>

City of Jamestown
 Deposit Clearing Fund
 Schedule 2 - Schedule of Receipts and Expenditures
 (Regulatory Basis)
 for the Year-to-Date as of: 12/31/2021

	<u>Actual</u>
<u>Receipts</u>	
Deposit Clearing	\$ 32,150.13
Total Receipts	<u>32,150.13</u>
<u>Expenditures</u>	
Agency Clearing	
Deposit Clearing	26,419.03
	<u>26,419.03</u>
Total Expenditures	<u>26,419.03</u>
Receipts Over (Under) Expenditures	5,731.10
Beginning Unencumbered Cash	5,254.61
Prior Year Cancelled Encumbrances	0
Ending Unencumbered Cash	<u><u>\$ 10,985.71</u></u>

City of Jamestown
 Penalty Clearing Fund
 Schedule 2 - Schedule of Receipts and Expenditures
 (Regulatory Basis)
 for the Year-to-Date as of: 12/31/2021

	Actual
<u>Receipts</u>	
Penalty Clearing	\$ 88.00
Total Receipts	<u>88.00</u>
<u>Expenditures</u>	
Agency Clearing	
Penalty Clearing	1,031.50
Total Expenditures	<u>1,031.50</u>
Receipts Over (Under) Expenditures	<u>1,031.50</u>
Beginning Unencumbered Cash	(943.50)
Prior Year Cancelled Encumbrances	1,031.50
	0
Ending Unencumbered Cash	<u>-----</u> <u>\$ 88.00</u>

**City of Jamestown, Kansas
Mayor, Council and City Officer Listing
For the Fiscal Year Ended
December 31, 2021**

Mayor:

Randy Smith

City Council:

Arlene Ediger
John Herbin
Tom Thoman
Jason Martin
Royce Bruntzel

City Officers:

City Clerk – Jessica Pressler
Public Works Superintendent – Jacob Thoman
Public Works Operator – Matthew Gilbert
City Treasurer – Charlotte Anderson