CITY OF DOUGLASS, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2021



LOYD GROUP, LLC

Certified Public Accountants

CITY OF DOUGLASS, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2021

Jaden Kutz, Mayor

CITY COUNCIL

Nathan Knisley, President

Todd Martin, Member

Justin Roberts, Member

Kandyce Gunther, Member

Bill Akers, Member

CITY OFFICERS

Mike Powell, City Administrator, Public Works Director

Amie Whitt, City Treasurer

Brittany Nordstedt, Utility Billing

Scott Poor, City Attorney

CITY OF DOUGLASS, KANSAS

For the Year Ended December 31, 2021

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CITY OF DOUGLASS, KANSAS

For the Year Ended December 31, 2021

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Douglass, Kansas 67437

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 Douglass, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse 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 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 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 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'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'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'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, expenditures-actual and budget and schedule 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 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.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Douglass, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated January 6, 2023, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
July 19, 2023

CITY OF DOUGLASS, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 150,779	$ 794,915	$ 844,891	$ 100,803	$ -	$ 100,803
SPECIAL PURPOSE FUNDS:						
Library Fund	6,923	84,484	82,320	9,087	2,076	11,163
Employee Benefits Fund	14,316	35,467	49,783	-	-	-
Special Highway Fund	6,604	55,579	47,620	14,563	-	14,563
ARPA Fund	-	126,513	-	126,513	-	126,513
Capital Improvement Reserve Street Fund	147,008	16,636	-	163,644	-	163,644
Capital Improvement Reserve Pool Fund	32,425	-	-	32,425	-	32,425
Capital Improvement Reserve Admin Fund	62,200	-	-	62,200	-	62,200
Total Special Purpose Funds	269,476	318,679	179,723	408,432	2,076	410,508
BOND AND INTEREST FUND:						
Bond and Interest Fund	5,895	11,813	15,763	1,945	-	1,945
CAPITAL PROJECTS FUNDS:						
CDBG & SRF Sewer Project Fund	142	-	-	142	-	142
BUSINESS FUNDS:						
Water Utility Fund	74,819	392,008	343,029	123,798	-	123,798
Sewer Utility Fund	143,175	290,882	118,418	315,639	-	315,639
Solid Waste Utility Fund	23,127	182,620	145,385	60,362	-	60,362
Water Replacement Reserve Fund	160,230	-	-	160,230	-	160,230
Sewer Improvement Reserve Fund	75,682	56,513	79,700	52,495	-	52,495
Total Business Funds	477,033	922,023	686,532	712,524	-	712,524
RELATED MUNICIPAL ENTITIES:						
Douglass Public Library	63,424	122,540	121,457	64,507	-	64,507
Total Reporting Entity	$ 966,749	$ 2,169,970	$ 1,848,366	$ 1,288,353	$ 2,076	$ 1,290,429

COMPOSITION OF CASH:	
Primary Government:	
RCB - Money Market Checking	$ 920,826
RCB - Certificate of Deposit	304,377
Petty Cash	719
Total Primary Government	1,225,922
Related Municipal Entity:	
RCB - General Checking - Main	21,030
RCB - General Checking - Librarian	500
RCB - General Checking - Capital Improvements	45,243
Petty Cash	10
Total Related Municipal Entity	64,507
Total Reporting Entity	$ 1,290,429

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

CITY OF DOUGLASS, KANSAS

NOTES TO FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Douglass is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Douglass (the City), a Municipal Financial Reporting Entity, and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the city and/or its constituents.

Library Board. The Douglass Public Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

(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.

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

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

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer 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 *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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting (Cont.)

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

(d) 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.

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 2021.

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statutory violations noted in 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, 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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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.

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. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $1,225,203 and the bank balance was $1,252,425. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,002,425 was collateralized letters of credit with the City's financial institution.

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. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Fees Paid
General Obligation Bonds									
2010 Series A	1.25% - 3.75%	2010	$ 150,000	8/1/2021	$ 20,000	$ -	$ 20,000	$ -	$ 375
2011 Series A	3.00% - 4.00%	2011	50,000	8/1/2021	5,000	-	5,000	-	100
2013 Series	3.25% - 4.25%	2013	112,000	8/1/2024	55,000	-	10,000	45,000	1,169
Rural Water District No. 6									
Water Contract	5.00%	1982	499,071	9/1/2022	46,800	-	27,254	19,546	452
Revolving Loans									
KWPCRF Project #C20-1541-01	2.46%	2004	1,288,296	3/1/2025	335,514	-	71,086	264,428	6,675
KPWSLF Project # 2405	3.53%	2006	65,843	2/1/2027	26,610	-	3,710	22,900	775
KWPCRF Project #C20-1788-01	2.20%	2015	493,808	9/1/2036	454,524	-	23,987	430,537	9,338
Lease Purchase Agreements									
Pickup	2.95%	2015	38,163	7/1/2020	-	-	-	-	-
LoaderBackhoe	2.70%	2016	102,296	3/1/2021	60,122	-	60,122	-	1,646
Total Contractual Indebtedness					$ 1,003,570	$ -	$ 221,159	$ 782,411	$ 20,530

4. LONG-TERM DEBT (CONT.)

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

	Year							
	2022	2023	2024	2025	2026	2027 to 2031	2032 to 2036	Total
PRINCIPAL:								
General Obligation Bonds								
2013 Series	$ 15,000	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 45,000
Rural Water District No. 6								
Water Contract	19,546	-	-	-	-	-	-	19,546
Revolving Loans								
KWPCRF Project #C20-1541-01	73,026	75,019	77,065	39,318	-	-	-	264,428
KPWSLF Project # 2405	3,843	3,978	4,121	4,268	6,690	-	-	22,900
KWPCRF Project #C20-1788-01	24,517	25,059	25,613	26,180	26,759	142,942	159,467	430,537
Total Principal	135,932	119,056	121,799	69,766	33,449	142,942	159,467	782,411
INTEREST:								
General Obligation Bonds								
2013 Series	1,913	1,275	637	-	-	-	-	3,825
Rural Water District No. 6								
Water Contract	452	-	-	-	-	-	-	452
Revolving Loans								
KWPCRF Project #C20-1541-01	6,675	4,682	2,635	533		-	-	14,525
KPWSLF Project # 2405	775	638	496	349	245		-	2,503
KWPCRF Project #C20-1788-01	8,277	7,796	7,305	6,802	6,289	23,339	8,692	68,500
Total Interest	18,092	14,391	11,073	7,684	6,534	23,339	8,692	89,805
TOTAL PRINCIPAL AND INTEREST	$ 154,024	$ 133,447	$ 132,872	$ 77,450	$ 39,983	$ 166,281	$ 168,159	$ 872,216

5. 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 6.00% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for 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 $30,871 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $208,096. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

5. DEFINED BENEFIT PENSION PLAN (CONT.)

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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits - Health Care 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 of 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.

(b) Death and Disability Other Post Employment Benefits

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.

(c) Other Employee Benefits

The City's policies regarding vacation permits full-time employees with one year of service to earn 5 days vacation pay, two to nine years of service earn 10 days vacation pay, ten to nineteen years of service earn 15 days vacation pay and twenty or more years of service earn 20 days per year. A maximum of 20 days may be carried over from one year to another with the approval of the City Council.

Sick leave is allowed to accumulate at the rate of one day for each full month of service with a maximum accumulation of 320 hours. At termination, an employee shall be compensated for all accumulated vacation pay and all accumulated sick leave is cancelled.

7. 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, 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 on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

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 impact on the City.

8. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

9. 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.

CITY OF DOUGLASS, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF DOUGLASS, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 981,406	$ -	$ 981,406	$ 844,891	$ (136,515)
SPECIAL PURPOSE FUNDS:					
Library Fund	88,452	-	88,452	82,320	(6,132)
Employee Benefits Fund	50,800	-	50,800	49,783	(1,017)
Special Highway Fund	47,620	-	47,620	47,620	-
BOND AND INTEREST FUND:					
Bond and Interest Fund	15,763	-	15,763	15,763	-
BUSINESS FUNDS:					
Water Utility Fund	468,033	-	468,033	343,029	(125,004)
Sewer Utility Fund	386,377	-	386,377	118,418	(267,959)
Solid Waste Utility Fund	187,577	-	187,577	145,385	(42,192)

CITY OF DOUGLASS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 330,782	$ 348,468	$ 370,093	$ (21,625)
Delinquent tax	20,618	16,905	7,000	9,905
Motor vehicle tax	64,144	57,329	52,980	4,349
Recreational vehicle tax	953	1,336	903	433
16/20M vehicle tax	403	919	692	227
Local sales tax	163,159	118,424	160,000	(41,576)
Compensating use tax	62,335	86,752	60,600	26,152
Neighborhood revitalization rebate	-	675	(7,577)	8,252
Other tax	379	248	770	(522)
Total Taxes	642,773	631,056	645,461	(14,405)
Licenses, Permits and Fees -				
Licenses and permits	10,612	19,062	14,450	4,612
Utility franchise fees	57,504	60,292	65,000	(4,708)
Total Licenses, Permits and Fees	68,116	79,354	79,450	(96)
Charges for Services -				
Pool charges	16,946	18,584	22,600	(4,016)
Fines and Forfeitures -				
Court fines	35,405	34,341	36,000	(1,659)
Use of Money and Property -				
Interest received	476	1,332	100	1,232
Other -				
Miscellaneous	9,777	15,044	2,000	13,044
Reimbursements	10,061	15,204	3,300	11,904
Event revenue	-	-	-	-
Total Other	19,838	30,248	5,300	24,948
Transfer from Solid Waste Fund	-	-	25,000	(25,000)
Total Receipts	783,554	794,915	$ 813,911	$ (18,996)

CITY OF DOUGLASS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administration Department -				
Personal services	$ 265,803	$ 297,492	$ 245,000	$ 52,492
Contractual services	73,149	79,997	-	79,997
Commodities	33,141	59,198	18,000	41,198
Capital outlay	14,206	-	2,500	(2,500)
Other	15,155	9,642	-	9,642
Total Administrative	401,454	446,329	265,500	180,829
Police Department -				
Contractual services	19,688	15,159	-	15,159
Commodities	30	359	-	359
Butler County Sheriff	166,027	172,399	280,000	(107,601)
Other	1,518	2,329	-	2,329
Total Police	187,263	191,680	280,000	(88,320)
Storm Sewer Department -				
Contractual services	360	-	2,000	(2,000)
Commodities	150	-	4,000	(4,000)
Other	162	928	-	928
Total Storm Sewer	672	928	6,000	(5,072)
Swimming Pool Department -				
Personal services	271	-	35,000	(35,000)
Contractual services	8,959	11,144	-	11,144
Commodities	25,169	19,134	44,000	(24,866)
Other	2,925	2,166	2,000	166
Total Swimming Pool	37,324	32,444	81,000	(48,556)
Animal Control Department -				
Contractual services	4,848	5,067	2,500	2,567
Commodities	-	-	2,500	(2,500)
Other	153	509	-	509
Total Animal Control	5,001	5,576	5,000	576

CITY OF DOUGLASS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Street Department -				
Personal services	$ 45,695	$ -	$ -	$ -
Contractual services	13,815	83,334	141,500	(58,166)
Commodities	20,518	17,658	20,000	(2,342)
Capital outlay	6,000	-	5,000	(5,000)
Other	3,712	3,963	-	3,963
Truck lease	7,102	20,595	7,106	13,489
Total Street	96,842	125,550	173,606	(48,056)
Parks Department -				
Contractual services	4,542	8,667	5,000	3,667
Commodities	4,660	200	5,000	(4,800)
Other	492	25,969	-	25,969
Total Park	9,694	34,836	10,000	24,836
Planning and Zoning Department -				
Contractual services	6,727	3,426	11,500	(8,074)
Commodities	-	-	-	-
Total Planning and Zoning	6,727	3,426	11,500	(8,074)
Library Department -				
Contractual services	3,683	4,122	3,500	622
Total Library	3,683	4,122	3,500	622
Non-Departmental	-	-	15,300	(15,300)
Transfer to Sewer Utility Fund	-	-	30,000	(30,000)
Cash forward	-	-	100,000	(100,000)
Total Expenditures	748,660	844,891	$ 981,406	$ (136,515)
Receipts Over (Under) Expenditures	34,894	(49,976)		
Unencumbered Cash, Beginning	115,885	150,779		
Unencumbered Cash, Ending	$ 150,779	$ 100,803		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes	$ 87,144	$ 84,484	$ 84,956	$ (472)
Expenditures				
Appropriation to Library Board	87,144	82,320	$ 88,452	$ (6,132)
Receipts Over (Under) Expenditures	-	2,164		
Unencumbered Cash, Beginning	6,923	6,923		
Unencumbered Cash, Ending	$ 6,923	$ 9,087		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 31,111	$ 28,427	$ 29,495	$ (1,068)
Delinquent tax	2,216	1,414	-	1,414
Motor vehicle tax	5,573	5,393	4,983	410
Recreational vehicle tax	2,168	126	85	41
Commercial vehicle tax	-	87	137	(50)
Other tax	32	20	-	20
Total Receipts	41,100	35,467	$ 34,700	$ 767
Expenditures				
Payroll taxes	14,508	36,539	$ 50,800	$ (14,261)
KPERS	17,283	10,013	-	10,013
Health insurance	9,934	-	-	-
Dental insurance	434	-	-	-
Short-term disability insurance	3,539	3,231	-	3,231
Vision insurance	2,075	-	-	-
457 plan	970	-	-	-
Total Expenditures	48,743	49,783	$ 50,800	$ (1,017)
Receipts Over (Under) Expenditures	(7,643)	(14,316)		
Unencumbered Cash, Beginning	21,959	14,316		
Unencumbered Cash, Ending	$ 14,316	$ -		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 43,190	$ 47,952	$ 43,670	$ 4,282
County gas tax	6,654	7,627	-	7,627
Miscellaneous	1,816	-	-	-
Total Receipts	51,660	55,579	$ 43,670	$ 11,909
Expenditures				
Personnel services	41,433	34,492	$ 47,620	$ (13,128)
Contractual services	6,902	4,510	-	4,510
Commodities	4,632	8,399	-	8,399
Debt service	-	13	-	13
Miscellaneous	-	206	-	206
Total Expenditures	52,967	47,620	$ 47,620	$ -
Receipts Over (Under) Expenditures	(1,307)	7,959		
Unencumbered Cash, Beginning	7,911	6,604		
Unencumbered Cash, Ending	$ 6,604	$ 14,563		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Grant funds	$ -	$ 126,513
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	-	126,513
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 126,513

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE STREET FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Transfers in	$ 75,000	$ 16,636
Expenditures		
Commodities	107,122	-
Receipts Over (Under) Expenditures	(32,122)	16,636
Unencumbered Cash, Beginning	179,130	147,008
Unencumbered Cash, Ending	$ 147,008	$ 163,644

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE POOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Transfers in	$ -	$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	32,425	32,425
Unencumbered Cash, Ending	$ 32,425	$ 32,425

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE ADMIN FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Transfers in	$ 50,000	$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	50,000	-
Unencumbered Cash, Beginning	12,200	62,200
Unencumbered Cash, Ending	$ 62,200	$ 62,200

CITY OF DOUGLASS, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 11,375	$ 8,774	$ 9,067	$ (293)
Delinquent tax	465	528	-	528
Motor vehicle tax	668	1,903	1,821	82
Recreational vehicle tax	1	545	31	514
16/20M vehicle tax	22	56	50	6
Other tax	16	7	-	7
Total Receipts	12,547	11,813	$ 10,969	$ 844
Expenditures				
Principal	-	-	$ 10,000	$ (10,000)
Interest	13,930	15,763	2,763	13,000
Bond reserve	-	-	3,000	(3,000)
Total Expenditures	13,930	15,763	$ 15,763	$ -
Receipts Over (Under) Expenditures	(1,383)	(3,950)		
Unencumbered Cash, Beginning	7,278	5,895		
Unencumbered Cash, Ending	$ 5,895	$ 1,945		

CITY OF DOUGLASS, KANSAS

CAPITAL PROJECTS FUND

CDBG & SRF SEWER PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Use of money & property	$ -	$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	142	142
Unencumbered Cash, Ending	$ 142	$ 142

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 415,243	$ 390,948	$ 440,400	$ (49,452)
Miscellaneous	117	-	-	-
Total Receipts	415,360	392,008	$ 440,400	$ (48,392)
Expenditures				
Personal services	45,121	145,146	$ 140,000	$ 5,146
Contractual services	35,850	39,134	55,000	(15,866)
Commodities	96,869	102,579	160,000	(57,421)
Capital outlay	-	-	25,000	(25,000)
Other	5,566	4,165	-	4,165
Debt service	59,797	31,410	59,653	(28,243)
Lease expense	7,102	20,595	-	20,595
Transfer to Water Replacement Reserve Fund	50,000	-	28,380	(28,380)
Transfer to Capital Impr Reserve Admin Fund	50,000	-	-	-
Total Expenditures	350,305	343,029	$ 468,033	$ (125,004)
Receipts Over (Under) Expenditures	65,055	48,979		
Unencumbered Cash, Beginning	9,764	74,819		
Unencumbered Cash, Ending	$ 74,819	$ 123,798		

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 291,073	$ 289,822	$ 328,900	$ (39,078)
Expenditures				
Personal services	-	32,858	$ 185,000	$ (152,142)
Contractual services	21,965	21,402	65,000	(43,598)
Commodities	8,757	9,273	-	9,273
Capital outlay	-	-	15,000	(15,000)
Other	1,810	435	-	435
Debt Service	33,855	33,855	113,555	(79,700)
Lease expenses	7,102	20,595	-	20,595
Transfer to Sewer Impr Reserve Fund	96,987	-	7,822	(7,822)
Transfer to Capital Impr Reserve Street Fund	75,000	-	-	-
Total Expenditures	245,476	118,418	$ 386,377	$ (267,959)
Receipts Over (Under) Expenditures	45,597	172,464		
Unencumbered Cash, Beginning	97,578	143,175		
Unencumbered Cash, Ending	$ 143,175	$ 315,639		

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

SOLID WASTE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 180,210	$ 182,620	$ 176,500	$ 6,120
Expenditures				
Contractual services	157,462	145,222	$ 162,577	$ (17,355)
Commodities	296	163	-	163
Other	7,363	-	-	-
Transfer to other funds	-	-	25,000	(25,000)
Total Expenditures	165,121	145,385	$ 187,577	$ (42,192)
Receipts Over (Under) Expenditures	15,089	37,235		
Unencumbered Cash, Beginning	8,038	23,127		
Unencumbered Cash, Ending	$ 23,127	$ 60,362		

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDS

WATER REPLACEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Transfer from Water Fund	$ 50,000	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	50,000	-
Unencumbered Cash, Beginning	110,230	160,230
Unencumbered Cash, Ending	$ 160,230	$ 160,230

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDS

SEWER IMPROVEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Local sales tax	$ -	$ 55,453
Interest income	-	1,060
Transfers in	96,987	-
Total Receipts	96,987	56,513
Expenditures		
Principal	73,304	71,506
Interest	6,396	8,194
Total Expenditures	79,700	79,700
Receipts Over (Under) Expenditures	17,287	(23,187)
Unencumbered Cash, Beginning	58,395	75,682
Unencumbered Cash, Ending	$ 75,682	$ 52,495

City of Douglass, Kansas

RELATED MUNICIPAL ENTITY

DOUGLASS PUBLIC LIBRARY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts:		
Appropriation from City of Douglass	$ 85,068	$ 82,320
Appropriation from Douglass Township	8,976	8,688
Appropriation from Rock Creek Township	3,400	3,239
South Central Kansas Library System Grants	17,640	13,025
State aid	709	701
Other grants	5,126	2,444
Contributions from Friends of the Library	400	948
Interest earnings	76	60
Fines and Fees	96	250
Memorials and donations	4,187	1,188
Miscellaneous	3,478	9,677
Total Receipts	129,156	122,540
Expenditures:		
Salaries, wages and payroll taxes	54,044	56,841
Purchase of books, periodicals and other media	31,236	22,268
Utilities	7,805	7,451
Building and equipment maintenance	29,067	7,261
Insurance	3,600	1,800
Supplies	9,509	13,852
Technology, equipment and improvements	5,762	10,990
Miscellaneous	1,086	994
Total Expenditures	142,109	121,457
Cash Receipts Over Expenditures	(12,953)	1,083
Unencumbered Cash, Beginning	76,377	63,424
Unencumbered Cash, Ending	$ 63,424	$ 64,507