CITY OF ONAGA, KANSAS

Financial Statement
As of December 31, 2021
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY
CPA, LLC
Audit, Assurance, & Consulting Services

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Commission of the
City of Onaga, Kansas

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Onaga, Kansas (the City), 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 my 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

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

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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

My 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 my 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, I:

- 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 my 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.

I am 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 I identified during the audit.

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Supplementary Information

My 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (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 my 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
February 17, 2022

CITY OF ONAGA, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	$ 135,700	$ 772,060	$ 579,144	$ 328,616	$ 19,401	$ 348,017
Special Purpose Funds:						
Fire and Law Equipment Fund	14,366	4	1,620	12,750	-	12,750
Industrial Development Fund	8,113	-	-	8,113	-	8,113
Special Highway Fund	17,394	19,752	5,785	31,361	-	31,361
Economic Development Fund	2,006	-	-	2,006	-	2,006
Special Parks Fund	58	-	-	58	-	58
Cemetery Board Fund	3,596	4,320	1,143	6,773	-	6,773
Equipment Reserve Fund	146,519	-	-	146,519	-	146,519
Business Funds:						
Water Utility Fund	6,066	242,302	218,717	29,651	3,776	33,427
Sewer Utility Fund	38,308	139,806	117,764	60,350	2,374	62,724
Refuse Utility Fund	4,986	55,595	54,072	6,509	146	6,655
Total Reporting Entity (Excluding Agency Funds)	$ 377,112	$ 1,233,839	$ 978,245	$ 632,706	$ 25,697	$ 658,403

Composition of Cash:	
Checking account	$ 22,458
Savings	5,498
Money market	642,957
Petty cash	150
Total Primary Government	671,063
Less: Agency Funds per Schedule 3	(12,660)
Total Reporting Entity (Excluding Agency Funds)	$ 658,403

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

CITY OF ONAGA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2021

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Onaga, Kansas (the City), is a municipal corporation governed by an elected five-member council and operates under a mayor-council form of government. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as related municipal entities. The primary government financial statement referred to above do not include the related municipal entities of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. 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 out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2021:

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

Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources 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 – Used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, 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 accounting principles and allowing the City to use regulatory basis of accounting.

Note 1 – Summary of Significant Accounting Policies (continued)

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

Note 2 – Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments to the 2021 budget.

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

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

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds: Cemetery Board Fund and Equipment Reserve Fund.

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

Note 3 – 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(d)(1) 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.

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 Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not have a peak period pledge agreement during 2021, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the carrying amount of the City's deposits including certificates of deposit was $671,063 and the bank balance was $675,483. The bank balance was held by one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remainder was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 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 Service Fee Paid
General Obligation Bonds:									
Series 2019 - Refunding	1.50%-3.70%	10/23/2019	3,180,000	9/1/2048	$ 3,085,000	$ -	$ 80,000	$ 3,005,000	$ 98,653

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2051	Total
Principal											
Series 2019 - Refunding	$ 80,000	$ 85,000	$ 85,000	$ 90,000	$ 90,000	$ 480,000	$ 560,000	$ 655,000	$ 725,000	$ 155,000	$ 3,005,000
	80,000	85,000	85,000	90,000	90,000	480,000	560,000	655,000	725,000	155,000	3,005,000
Interest											
Series 2019 - Refunding	97,252	95,652	93,910	92,126	90,144	416,670	340,804	236,606	106,188	7,584	1,576,936
	97,252	95,652	93,910	92,126	90,144	416,670	340,804	236,606	106,188	7,584	1,576,936
	$ 177,252	$ 180,652	$ 178,910	$ 182,126	$ 180,144	$ 896,670	$ 900,804	$ 891,606	$ 831,188	$ 162,584	$ 4,581,936

Note 5 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 6 – Compensated Absences

The City maintains a policy of providing vacation and sick leave to its full-time employees granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to a maximum of 40 hours to be carried over to the next period. Sick leave is non-vesting and accumulates up to a maximum of 480 hours. As of December 31, 2021, the accumulated vacation leave due was $3,016.

Note 7 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

Note 8 – 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 memberemployee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

Note 8 – Defined Benefit Pension Plan (continued)

Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $25,048 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 $179,417. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non- employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 – Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

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

Note 10 – Covid-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include disruptions or restrictions on the City's ability to operate under its current mission and operating model.

Note 11 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF ONAGA, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	$ 678,650	$ -	$ 678,650	$ 579,144	$ (99,506)
Special Purpose Funds:					
Fire and Law Equipment Fund	9,000	-	9,000	1,620	(7,380)
Industrial Development Fund	-	-	-	-	-
Special Highway Fund	20,000	-	20,000	5,785	(14,215)
Economic Development Fund	2,006	-	2,006	-	(2,006)
Special Parks and Recreation Fund	58	-	58	-	(58)
Business Funds:					
Water Utility Fund	220,108	-	220,108	218,717	(1,391)
Sewer Utility Fund	129,950	-	129,950	117,764	(12,186)
Refuse Utility Fund	54,700	-	54,700	54,072	(628)

See independent auditor's report on regulatory-required supplementary information.

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 211,649	$ 230,192	$ (18,543)
Delinquent tax	5,771	2,500	3,271
Motor vehicle tax	26,549	22,319	4,230
Recreational vehicle tax	973	1,173	(200)
16/20M vehicle tax	773	35	738
Commercial vehicle tax	2,806	-	2,806
Watercraft tax	359	354	5
Sales tax	240,159	190,000	50,159
Neighborhood revitalization rebate	3,199		3,199
Franchise fee	50,079	42,000	8,079
Licenses	-	800	(800)
Fines	7,625	3,000	4,625
Golf course	92,715	75,000	17,715
Fire District #3	12,238	3,000	9,238
Pool receipts	14,148	13,000	1,148
Rental income	5,893	4,500	1,393
Grants	52,040	-	52,040
Transfers in	-	45,000	(45,000)
Interest on idle funds	2,065	1,500	565
Reimbursed receipts	20,133	16,000	4,133
Miscellaneous	22,886	10,000	12,886
Total Receipts	772,060	$ 660,373	$ 111,687
Expenditures			
General			
Personnel services	95,591	$ 100,000	$ (4,409)
Professional services	15,961	15,000	961
Repairs and maintenance	1,533	500	1,033
Rentals/leases	1,927	1,800	127
Insurance	2,650	2,400	250
Dues/subscriptions	2,957	4,500	(1,543)
Telephone	1,123	1,200	(77)
Fuel	195	-	195
General supplies	10,733	15,000	(4,267)
Utilities	1,907	2,500	(593)
Miscellaneous	2,067	2,000	67
Transfers out	-	15,000	(15,000)
Total General	136,644	159,900	(23,256)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Police/Code Enforcement			
Personnel services	$ 59,119	$ 75,200	$ (16,081)
Professional services	9,669	7,700	1,969
Repairs and maintenance	552	2,500	(1,948)
Insurance	2,945	-	2,945
Dues/subscriptions	812	-	812
Telephone	1,681	2,000	(319)
Fuel	4,350	5,000	(650)
General supplies	10,271	10,750	(479)
Building disposal	-	8,000	(8,000)
Miscellaneous	302	500	(198)
Total Police/Code Enforcement	89,701	111,650	(21,949)
Fire Department			
Personnel services	892	1,000	(108)
Professional services	321	750	(429)
Insurance	2,720		2,720
Repairs and maintenance	2,820	1,500	1,320
General supplies	20,559	3,500	17,059
Utilities	1,765	2,700	(935)
Capital outlay	-	5,000	(5,000)
Total Fire Department	29,077	14,450	14,627
Streets			
Personnel services	13,800	25,000	(11,200)
Professional services	650	500	150
Repairs and maintenance	64,422	65,800	(1,378)
Chemical	178	-	178
Rentals/leases	-	2,000	(2,000)
Insurance	3,015	3,000	15
Telephone	757	1,050	(293)
Fuel	1,883	2,250	(367)
General supplies	7,685	12,000	(4,315)
Utilities	13,683	16,000	(2,317)
Total Streets	106,073	127,600	(21,527)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Park			
Personnel services	$ 50,815	$ 51,000	$ (185)
Professional services	54	200	(146)
Repairs and maintenance	11,755	750	11,005
Chemical	178	-	178
Insurance	10,050	9,000	1,050
Telephone	946	900	46
General supplies	10,861	5,000	5,861
Utilities	4,125	5,300	(1,175)
Fuel	2,373	3,200	(827)
Ball Association	8,617	4,500	4,117
Cemetery	4,126	4,800	(674)
Miscellaneous	-	500	(500)
Total Park	103,900	85,150	18,750
Golf Course			
Personnel services	34,506	56,000	(21,494)
Professional services	2,076	-	2,076
Repairs and maintenance	1,693	5,000	(3,307)
Chemical	9,067	14,200	(5,133)
Insurance	3,725	3,500	225
Fuel	3,800	2,750	1,050
General supplies	22,416	14,000	8,416
Utilities	6,682	5,700	982
Dues/subscriptions	892	-	892
Rentals/leases	635	-	635
Miscellaneous	497	1,750	(1,253)
Total Golf Course	85,989	102,900	(16,911)
Pool			
Personnel services	17,821	17,000	821
Insurance	1,520	-	1,520
Telephone	137	-	137
Repairs and maintenance	-	5,000	(5,000)
General supplies	8,282	10,000	(1,718)
Total Pool	27,760	32,000	(4,240)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Other			
Cash forward	$ -	$ 45,000	$ (45,000)
Total Other Expenditures	-	45,000	(45,000)
Total Expenditures	579,144	$ 678,650	$ (99,506)
Receipts Over (Under) Expenditures	192,916		
Unencumbered Cash, Beginning	135,700		
Unencumbered Cash, Ending	$ 328,616		

CITY OF ONAGA, KANSAS
FIRE AND LAW EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent tax	$ 3	$ 30	$ (27)
Taxes and shared revenue	1	-	1
Total Receipts	4	$ 30	$ (26)
Expenditures			
General supplies	1,620	$ 9,000	$ (7,380)
Total Expenditures	1,620	$ 9,000	$ (7,380)
Receipts Over (Under) Expenditures	(1,616)		
Unencumbered Cash, Beginning	14,366		
Unencumbered Cash, Ending	$ 12,750		

CITY OF ONAGA, KANSAS
INDUSTRIAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and shared revenues	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Capital outlay	-		$ -
Total Expenditures	-	$ -	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	8,113		
Unencumbered Cash, Ending	$ 8,113		

CITY OF ONAGA, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State of Kansas gas tax	$ 19,752	$ 15,600	$ 4,152
Total Receipts	19,752	$ 15,600	$ 4,152
Expenditures			
Contractual services	5,785	$ 20,000	$ (14,215)
Total Expenditures	5,785	$ 20,000	$ (14,215)
Receipts Over (Under) Expenditures	13,967		
Unencumbered Cash, Beginning	17,394		
Unencumbered Cash, Ending	$ 31,361		

CITY OF ONAGA, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Capital outlay	-	$ 2,006	$ (2,006)
Total Expenditures	-	$ 2,006	$ (2,006)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	2,006		
Unencumbered Cash, Ending	$ 2,006		

CITY OF ONAGA, KANSAS
SPECIAL PARKS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual services	-	$ 58	$ (58)
Total Expenditures	-	$ 58	$ (58)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	58		
Unencumbered Cash, Ending	$ 58		

CITY OF ONAGA, KANSAS
CEMETERY BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual
Receipts	
Interest on idle funds	$ 10
Miscellaneous	4,310
Total Revenues	4,320
Expenditures	
Repairs and maintenance	600
Dues and subscriptions	299
Miscellaneous	244
Total Expenditures	1,143
Receipts Over (Under) Expenditures	3,177
Unencumbered Cash, Beginning	3,596
Unencumbered Cash, Ending	$ 6,773

CITY OF ONAGA, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
General supplies	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	146,519
Unencumbered Cash, Ending	$ 146,519

CITY OF ONAGA, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Water sales	$ 226,581	$ 210,000	$ 16,581
Penalties	6,207	4,700	1,507
Turn on/off	3,228	1,800	1,428
Reimbursed expense	3,887	200	3,687
Miscellaneous	2,399	-	2,399
Total Receipts	242,302	$ 216,700	$ 25,602
Expenditures			
Production			
Salaries	17,411	$ 17,500	$ (89)
Professional fees	1,932	1,000	932
Repairs and maintenance	-	400	(400)
Telephone	993	975	18
General supplies	3,333	5,500	(2,167)
Utilities	8,030	12,000	(3,970)
Chemical	3,114	-	3,114
Transfers out	-	5,000	(5,000)
Total Production	34,813	42,375	(7,562)
Distribution			
Salaries	$ 33,357	$ 29,000	$ 4,357
Professional fees	4,323	3,000	1,323
Repairs and maintenance	5,865	16,000	(10,135)
Insurance	13,305	13,250	55
Telephone	949	930	19
General supplies	8,988	3,500	5,488
Utilities	3,182	1,900	1,282
Chemical	247	-	247
Debt Service	109,653	109,653	-
Miscellaneous	4,035	500	3,535
Total Distribution	183,904	177,733	6,171
Total Expenditures	218,717	$ 220,108	$ (1,391)
Receipts Over (Under) Expenditures	23,585		
Unencumbered Cash, Beginning	6,066		
Unencumbered Cash, Ending	$ 29,651		

CITY OF ONAGA, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for service	$ 139,624	$ 125,000	$ 14,624
Bond proceeds	-	-	-
Reimbursed expenditures	182	200	(18)
Total Receipts	139,806	$ 125,200	$ 14,606
Expenditures			
Salaries	30,732	$ 34,000	$ (3,268)
Professional services	3,995	2,500	1,495
Repairs and maintenance	2,104	1,200	904
Insurance	2,823	2,700	123
Dues and subscriptions	205	-	205
Fuel	909	-	909
Telephone	1,063	1,050	13
General supplies	907	-	907
Utilities	5,703	4,500	1,203
Chemical	323	-	323
Debt service	69,000	69,000	-
Transfer out	-	15,000	(15,000)
Total Expenditures	117,764	$ 129,950	$ (12,186)
Receipts Over (Under) Expenditures	22,042		
Unencumbered Cash, Beginning	38,308		
Unencumbered Cash, Ending	$ 60,350		

CITY OF ONAGA, KANSAS
REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for services	$ 55,595	$ 50,750	$ 4,845
Total Receipts	55,595	$ 50,750	$ 4,845
Expenditures			
Salaries	1,620	$ 1,700	$ (80)
Professional services	52,452	49,000	3,452
Transfers out	-	4,000	(4,000)
Total Expenditures	54,072	$ 54,700	$ (628)
Receipts Over (Under) Expenditures	1,523		
Unencumbered Cash, Beginning	4,986		
Unencumbered Cash, Ending	$ 6,509		

CITY OF ONAGA, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Water Deposits Fund	$ 11,577	$ 3,505	$ 2,422	$ 12,660
Total Agency Funds	$ 11,577	$ 3,505	$ 2,422	$ 12,660