CITY OF GREAT BEND, KANSAS

Financial Statements

For the Year Ended December 31, 2021

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CITY OF GREAT BEND, KANSAS
Financial Statements
For the Year Ended December 31, 2021
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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Great Bend, 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 Great Bend, 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 our opinion, because of the significance of the matter discussed in the "Basis of 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 the 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), the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, 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 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

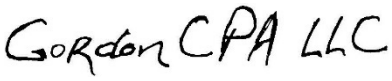
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and the summary of receipts and disbursements-agency (Schedules 1, 2, and 3 as listed in the table of contents) are presented for 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated July 25, 2022, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Great Bend, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated June 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our 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.



Certified Public Accountant
Lawrence, Kansas

July 25, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 5,096,147	$ -	$ 15,185,738	$ 14,561,747	$ 5,720,138	$ 149,893	$ 5,870,031
Special Purpose Funds:							
Special Alcohol Program Funds	130,979	-	56,517	14,041	173,455	-	173,455
Special Liability Expense Fund	47,155	-	292,572	309,283	30,444	4,541	34,985
Special Parks and Recreation Fund	53,076	-	55,516	32,642	75,950	-	75,950
Special Street Fund	499,603	-	552,431	620,420	431,614	169,488	601,102
Aquatic Facility Fund	30,224	-	184,027	171,857	42,394	-	42,394
Cemetery Perpetual Fund	146,770	-	113	14,992	131,891	-	131,891
Cemetery Perpetual Care North Cemetery Fund	44,800	-	4,650	-	49,450	-	49,450
Convention and Tourism Fund	539,606	-	255,867	240,038	555,435	2,240	557,675
Events Center Fund	197,443	-	141,383	80,683	258,143	-	258,143
Library Fund	3,500	-	621,724	625,000	224	-	224
Capital Equipment Reserve Funds	3,439,745	-	218,724	276,023	3,382,446	122,634	3,505,080
Capital Improvements Reserve Funds	4,690,367	285,047	7,268,333	2,357,537	9,886,210	843,049	10,729,259
Economic Development Fund	1,716,759	-	695,096	949,436	1,462,419	10,000	1,472,419
Health Insurance Benefit Fund	240,984	-	-	-	240,984	-	240,984
KDOT Grant Fund	565,770	-	826,719	680,466	712,023	17,400	729,423
Law Enforcement Grant Fund	28,735	-	-	25,379	3,356	-	3,356
Special Law Enforcement Trust Fund	-	-	33,230	5,004	28,226	510	28,736
Sales Tax Improvement Fund	1,159,174	-	1,618,575	1,239,031	1,538,718	431,025	1,969,743
Sales Tax Infrastructure Fund	2,701,876	-	1,727,303	725,723	3,703,456	84,828	3,788,284
American Rescue Plan Act Fund	-	-	1,142,585	537,000	605,585	-	605,585
Bond and Interest Funds:							
Bond and Interest Fund	1,101,953	-	217,795	117,178	1,202,570	-	1,202,570
Capital Project Funds:							
Airport Grant Fund	234,535	-	314,356	152,880	396,011	-	396,011
Water Improvements Fund	10,655	-	-	-	10,655	-	10,655
Business Funds:							
Airport T-Hanger Rental Fund	161,709	-	195,488	197,314	159,883	632	160,515
Sewer Disposal Fund	1,384,745	-	2,672,789	2,416,164	1,641,370	31,371	1,672,741
Water Utility Fund	1,498,255	-	2,327,092	2,060,898	1,764,449	26,665	1,791,114
Self Insured Fund	2,120,071	-	2,624,137	2,788,757	1,955,451	-	1,955,451
Sewage Treatment Plant Fund	416,697	-	195,000	-	611,697	-	611,697
Sewer Line Replacement Fund	596,194	-	179,437	46,782	728,849	-	728,849
Trust Funds:							
Economic Development Revolving Loan Fund	25,836	-	40,152	1,196	64,792	989	65,781
John Trester Cemetery Trust Fund	371,038	-	4,773	-	375,811	-	375,811
Total Primary Government	29,254,401	285,047	39,652,122	31,247,471	37,944,099	1,895,265	39,839,364
Related Municipal Entities:							
Great Bend Public Library	182,416	-	703,617	755,197	130,836	936	131,772
Total Reporting Entity [Excluding Agency Funds]	$ 29,436,817	$ 285,047	$ 40,355,739	$ 32,002,668	$ 38,074,935	$ 1,896,201	$ 39,971,136

Composition of Cash	
Checking	$ 28,603,593
Certificates of Deposit	11,384,984
Petty Cash	1,285
Great Bend Public Library	131,772
Total Cash	40,121,634
Agency Funds per Schedule 3	[150,498]
Total Reporting Entity [Excluding Agency Funds]	$ 39,971,136

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

NOTE 1 - Summary of Significant Accounting Policies

The City of Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and elected eight-member council. This financial statement presents the City (the municipality) and its related municipal entity, Great Bend Public Library, shown below. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents. This financial statement does not include the related municipal entities, Great Bend Housing Authority and Great Bend Commission on Aging, shown below.

Great Bend Public Library - The Great Bend 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. The Board's members are appointed by the City Council. The City substantially funds the library's operations by levying tax dollars for the library.

Great Bend Housing Authority - The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. The Board's members are appointed by the Mayor and City Council. Audited financial statements can be obtained by contacting the housing authority's office.

Great Bend Commission on Aging - The Great Bend Commission on Aging operates the City's public transportation. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. The Board's members are appointed by the Mayor and City Council. Unaudited financial statements can be obtained by contacting the City office.

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 municipality to use the regulatory basis of accounting.

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 KMAAG regulatory basis of accounting.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Basis of Presentation - Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City 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 Fund - used to account for the proceeds of specific tax levies and other specific regulatory basis 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 Projects 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 - fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

Agency Fund - fund used to report assets held by the municipal reporting entity capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. No funds original budgets were amended during the year ended December 31, 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 the 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 operating budget is not required for capital projects funds, trust funds agency funds, and the following funds:

- Capital Equipment Reserve Funds
- Capital Improvement Reserve Funds
- Economic Development Fund
- Health Insurance Benefit Fund
- KDOT Grant Fund
- Law Enforcement Grant Fund
- Special Law Enforcement Trust Fund
- Sales Tax Improvement Fund
- Sales Tax Infrastructure Fund
- American Rescue Plan Act 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 2 - Deposits and Investments

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

Investments. 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, except during designated "peak periods" when required coverage is 50%. The City has no designated "peak periods."

As of December 31, 2021, the City's carrying amount of deposits was $39,988,576 and the bank balance was $40,968,099. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $12,977,976 was covered by federal depository insurance and the balance of $27,990,123 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

As of December 31, 2021, the carrying amount of the Great Bend Public Library's deposits was $131,772 and the bank balance was $143,380. The bank balance was held by three banks, resulting in a concentration of credit risk. The entire bank balance was covered by federal depository insurance.

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

NOTE 3 - Defined Contribution Pension Plan

Plan Description. The City sponsors a defined contribution pension plan administered by ICMA Retirement Corporation, hereafter referred to as the Plan. The Plan covers all full-time employees. Participants are required to contribute 4.5% of annual earnings for the Plan year and the City matches 8.50% for fire and police employees and 7.5% for all other employees. Earnings are defined as participant's base salary or wages. The following is a vesting schedule for the Plan:

Years of Completed Service	Vesting Percent
0	0%
2	25%
3	50%
4	75%
5	100%

For the year ended December 31, 2021, City contributions to the Plan were $478,621.

NOTE 4 - Defined Benefit Pension Plan

Plan Description. The Great Bend Public Library 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 by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Library were $24,780 for the year ended December 31, 2021.

Net Pension Liability. As of December 31, 2021, the Library's proportionate share of the collective net pension liability reported by KPERS was $178,289. 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 Library's proportion of the net pension liability was based on the ratio of the Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup of 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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 5 - Deferred Compensation Plan

The City offers its employees a deferred compensation plan ("Plan") created in accordance with Internal Revenue Code Section 457(b). The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the Plan are transferred to a third-party custodial trust. The City is not required to make any contributions.

NOTE 6 - Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level 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. There is no cost to the City under this program.

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

NOTE 7 - Medical Self-Insurance Plan

Plan Description. During the year ended December 31, 2021, employees of the City of Great Bend, Kansas were covered by the City's medical self-insurance plan (the "plan"). The City's plan is a paid contract with all unused reserved fund classified as unencumbered at the fiscal year end. The premium contributed is approximately $1,055 to $1,343 per month per employee with a family and $341 to $434 per month for single coverage depending on the coverage chosen. The City contributes $1,051 for an employee with a family and $339 for a single employee, with the employee paying the difference through authorized payroll withholdings. Claims were paid by a third-party administrator acting on behalf of the City. The administration contract between the City and the third-party administrator is renewable annually and administration fees are included in the contractual provisions.

Excess Claim Coverage. The City was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through Blue Cross Blue Shield. Stop loss coverage was in effect for individual claims exceeding $75,000 and for aggregate loss, which is based on a factor determined monthly by Blue Cross Blue Shield. The aggregate stop loss coverage for the year ended 2021 was $996,643.

The below table summarizes activity for the years ended December 31, 2020 and 2021.

	2020	2021
Unpaid claims, January 1	$ 152,398	$ 220,813
Incurred claims (including IBNRs)	934,222	2,153,694
Claim payments	[865,807]	[2,214,996]
Unpaid claims, December 31	$ 220,813	$ 159,511

Total assets available to pay claims for the years ended December 31, 2020 and 2021 were $2,120,071 and $1,955,451, which are accounted for in the City's Self Insured Fund.

NOTE 8 - Compensated Absences

Per the City's vacation policy, employees accrue vacation time as follows:

Non-24 Hour Shift Full-Time Employees		24 Hour Shift Full-Time Employees	
Years of Completed Service	Hours Earned Per Month	Years of Completed Service	Hours Earned Per Month
0 - 4	8	0 - 4	12
5 - 9	10	5 - 9	15
10 - 14	11.34	10 - 14	17
15 - 19	13.34	15 - 19	20
20 and Over	14	20 and Over	21

Part-time employees of the City who work at least 20 or more hours per week or 1,040 hours per year shall earn vacation at the rate of 4 hours each month of employment.

Vacation may not be taken until the employee completes three months of service. The maximum accrual for vacation shall be no more than 240 hours for non-24 hour shift employees and 360 hours for 24 hour shift employees.

Per the Library's vacation policy, employees accrue vacation time as follows:

Director
22 days annually

Administration and Professional Staff
15 days - 1 year of service
22 days - After the 1st year of service

Supervisory Personnel
10 days - 1 year of service
15 days - 1 to 10 years of service
20 days - 10 years or more of service

Support Staff
5 days - 1 year of service
10 days - 1 to 10 years of service
15 days - 10 years or more of service

Part-time regular employees accrue a proportionate allowance based on the full-time allowance for their position. Part-time hourly employees accrue no vacation. Only upon the approval by the Director may vacation be carried over to the next year.

Sick Leave. The City's policy for sick leave permits a non-24 hour shift full-time employee to earn sick leave at the rate of 8 hours per calendar month up to a maximum of 480 hours. 24 hour shift full-time employees shall earn sick leave at a rate of 12 hours per calendar month up to a maximum of 720 hours. For those employees who have attained and maintained a maximum accumulation of sick leave and are terminated in good standing, the City will pay them 25% of their accumulated sick leave at their current rate of pay.

The Library's policy regarding sick leave is that full-time employees shall earn sick leave at the rate of one day per month, up to a maximum of 100 days, which is forfeited upon termination of the employee. Part time regular employees are allowed to accrue proportionate sick leave based on number of hours worked in relation to a full-time position. Included in the accumulated sick leave balance is an amount of the Library system's sick leave pool. The purpose of the sick leave pool is to allow staff members to contribute unused sick leave to a pool and allow participating members, who would otherwise have their pay reduced, draw from the pool to avoid having their pay reduced. The number of sick leave days that can be drawn from the pool by one individual in any one year is limited to 20 percent of the days in the pool or one month, whichever is greater. The number of sick leave days that can be drawn by all individuals is limited to the total days in the pool.

NOTE 8 - Compensated Absences (Continued)

Bank Time. The Library's bank-time is an opportunity for non-exempt employees to work more than 40 hours in a regular workweek and be compensated for the extra time as time off at a later date. They are granted bank-time at the rate of time-and-one-half for every hour worked over 40 hours. Part-time employees may participate in bank-time, but they may not earn bank-time at a rate of time and a half until they have worked more than 40 hours in a regular workweek. Employees who resign are encouraged to use all accumulated bank-time before the last day of work.

Personal Leave. When an employee of the City reaches and maintains maximum accumulation of sick leave hours, the accrual shall be converted to personal leave. Conversion shall occur at the rate of 2 hours personal leave for each 8 hours of sick leave for non-24-hour shift employees with a maximum accrual of 48 hours and for 24 hour shift employees it shall accrue at the rate of 3 hours of personal leave for each 12 hours of sick leave up to a maximum of 72 hours. The City will pay employees upon approval of the department head and terminating in good standing, 100% of their accumulated personal leave at their current rate of pay.

Injury Leave. Full-time non-24-hour shift employees shall earn injury leave at the rate of 8 hours per calendar month with a maximum accumulation of 480 hours. Full-time 24-hour shift employees shall earn 12 hours per calendar month with a maximum accumulation of 720 hours.

It is the City's and Library's policies to recognize the costs of compensated absences when actually paid.

NOTE 9 - Flexible Benefit Plan (I.R.C. Section 125)

The City Council has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All full time City employees are eligible to participate in the Plan. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, all benefits offered through the Plan involve insurance coverage, unreimbursed medical care and dependent care assistance.

NOTE 10 - Promissory Note

On February 16, 2015, the City paid for upgrades to the heating and air conditioning of the Great Bend Public Library in the amount of $762,013. The Great Bend Public Library chose to pay this back to the City in quarterly payments of $25,000 at 2% interest. The City is reducing the Library's appropriations by $25,000 per quarter in lieu of actual payments. The Library's fourth quarter October 2021 appropriation was reduced by only $10,000 due to a lack of available revenue. The balance of $15,000 will be reduced from the second quarter 2023 appropriation. The balance remaining as of December 31, 2021 was $141,855.

Throughout 2021 the City paid for improvements to the Drag Strip located in the Expo Area at the Great Bend Municipal Airport on behalf of the Sunflower Rod and Custom Association in the amount of $156,195. Sunflower Rod and Custom Association has agreed to repay the City in annual payments of $16,000 at 0% interest. The balance remaining as of December 31, 2021 was $140,195.

NOTE 11 - Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the City as of December 31, 2021.

NOTE 12 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

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

The City carries commercial insurance for all other risks of loss, including property and equipment, general liability, cyber liability, automobile, law enforcement liability, professional liability, airport property liability, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Great Bend Public Library carries commercial insurance for risks of loss, including commercial property, inland marine and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 13 - Interfund Transfers

Interfund transfers for the year ended December 31, 2021 were as follows:

From	To	Amount	Regulatory Authority
General Fund	Capital Equipment Reserve Funds	$ 148,724	K.S.A 12-1,117
General Fund	Capital Improvement Reserve Funds	879,141	K.S.A 12-1,118
General Fund	Economic Development Fund	420,196	Resolution
General Fund	Sales Tax Street Improvement Fund	1,050,332	Resolution
General Fund	Sales Tax Infrastructure Fund	945,441	Resolution
General Fund	Special Law Enforcement Trust Fund	13,600	Resolution
Library Fund	Capital Improvement Reserve Funds	85,000	K.S.A 12-1,118
Capital Equipment Reserve Funds	General Fund	100	K.S.A 12-1,117
Capital Improvement Reserve Funds	Aquatic Facility Fund	85,000	Resolution
Economic Development Fund	General Fund	95,000	Resolution
American Rescue Plan Act Fund	Events Center Fund	37,000	Resolution
Airport T-Hangar Rental Fund	Airport Grant Fund	170,000	K.S.A. 12-825d
Sewer Disposal Fund	General Fund	125,000	K.S.A. 12-825d
Sewer Disposal Fund	Water Utility Fund	122,000	K.S.A. 12-825d
Sewer Disposal Fund	Sewage Treatment Plant Fund	195,000	K.S.A. 12-825d
Sewer Disposal Fund	Sewer Line Replacement Fund	130,000	K.S.A. 12-825d
Water Utility Fund	General Fund	105,000	K.S.A. 12-825d
Water Utility Fund	Capital Equipment Reserve Funds	70,000	K.S.A. 12-825d
		$ 4,676,534	

NOTE 14 - Long-Term Debt

The following table summarizes changes in the City's long-term debt for the year ended December 31, 2021:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$7,830,000	$5,425,000	$550,000	$12,705,000	$ 198,611

General Obligation Bonds. The following table details the City's outstanding general obligation debt:

General Obligation Bonds	Interest Rates	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Series 2016-A - Water System Refunding Bonds	2.00% - 3.00%	$ 6,570,000	$8,040,000	10/20/2016	9/1/2037
Series 2019	3.00%	710,000	865,000	8/1/2019	8/1/2029
Series 2021-A	2.00% - 4.00%	5,425,000	5,425,000	12/30/2021	12/1/2042
		$12,705,000			

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 600,000	$ 317,331	$ 917,331
2023	780,000	315,467	1,095,467
2024	685,000	295,295	980,295
2025	705,000	276,894	981,894
2026	725,000	257,892	982,892
2027 - 2031	3,665,000	957,052	4,622,052
2032 - 2036	3,355,000	502,500	3,857,500
2037 - 2041	2,020,000	126,950	2,146,950
2042	170,000	3,400	173,400
	$12,705,000	$3,052,781	$15,757,781

On December 31, 2021, the City issued Series 2021-A General Obligation Bonds in the amount of $5,425,000. The bonds carry interest rates between 2.00% and 4.00%, require semi-annual payments, and are scheduled for final maturity on December 1, 2042. Proceeds from the bonds will be used to finance the construction of a new police station facility.

Legal Debt Margin. The City is subject to the municipal finance law of the State of Kansas which limits the net bonded debt the City may have outstanding up to 30 percent of the assessed value of all tangible personal property within the City, as certified to the County Clerk on the proceeding August 25. As of December 31, 2021, the statutory limit for the City was $30,929,569 providing a debt margin of $24,794,568. The City's Series 2016-A Water System Refunding Bonds are exempt from this limit.

NOTE 15 - Conduit Debt

From time to time, City of Great Bend, Kansas has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the City, State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

Accordingly, the bonds are not reported as liabilities in the accompanying schedule. As of December 31, 2021, there were two industrial revenue bonds outstanding with combined total principal payable of $156,477.

NOTE 16 - Capital Projects

Capital projects often extend over two or more fiscal years. The following is a schedule which compares the project authorization to total project expenditures from project inception to December 31, 2021:

Project Name	Project Authorization	Expenditures Through December 31, 2021	Estimated Completion
SRCA Dragstrip	$ 1,653,362	$ 1,644,843	05/2022
Motorola Radios and Pagers	570,703	563,002	07/2022
Grit Chamber & Classifer and Ultraviolet System	355,844	342,087	07/2022
US-56 Cost Share	1,559,248	1,403,323	07/2022
2021 Chip and Seal	248,850	-	09/2022
Events Center Remodel	541,668	552,608	complete
SCADA System	148,272	148,272	complete
Lift Station Rehab	226,782	226,782	complete
Levee Repairs	138,236	140,211	complete
Artificial Turf	1,432,293	1,432,293	complete
Airport Taxiway	130,000	130,000	complete

NOTE 17 - Litigation

The City is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 18 - Related Party Transaction

The City paid $29,116 for mechanical services to a company owned by a member of the City Council during the year ended December 31, 2021.

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SCHEDULE 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General Fund	$ 18,186,000	$ -	$ 18,186,000	$ 14,561,747	$ [3,624,253]
Special Purpose Funds:					
Special Alcohol Program Funds	111,000	-	111,000	14,041	[96,959]
Special Liability Expense Fund	319,000	-	319,000	309,283	[9,717]
Special Parks and Recreation Fund	94,000	-	94,000	32,642	[61,358]
Special Street Fund	868,000	-	868,000	620,420	[247,580]
Aquatic Facility Fund	192,500	-	192,500	171,857	[20,643]
Cemetery Perpetual Fund	101,000	-	101,000	14,992	[86,008]
Cemetery Perpetual Care North Cemetery Fund	26,000	-	26,000	-	[26,000]
Convention and Tourism Fund	271,500	-	271,500	240,038	[31,462]
Events Center Fund	328,500	-	328,500	80,683	[247,817]
Library Fund	690,000	-	690,000	625,000	[65,000]
Bond and Interest Funds:					
Bond and Interest Fund	662,000	-	662,000	117,178	[544,822]
Business Funds:					
Airport T-Hanger Rental Fund	240,500	-	240,500	197,314	[43,186]
Sewer Disposal Fund	2,466,500	-	2,466,500	2,416,164	[50,336]
Water Utility Fund	2,076,000	-	2,076,000	2,060,898	[15,102]

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	$ 4,683,544	$ 4,605,151	$ 4,588,201	$ 16,950
Delinquent	203,041	95,852	60,000	35,852
Motor Vehicle	746,917	639,182	786,626	[147,444]
Local Alcohol Liquor	39,542	55,516	48,703	6,813
County Sales	2,364,240	2,569,536	2,156,000	413,536
City Sales	2,907,216	3,151,312	2,713,000	438,312
Federal Aid	1,029,079	410,984	10,164	400,820
State Aid	90,000	40,054	-	40,054
Ambulance Service	716,337	740,243	650,000	90,243
Airport Income	59,713	57,415	64,000	[6,585]
Franchise Fees	1,135,686	1,206,252	1,210,000	[3,748]
Rural Fire Protection	64,353	137,242	133,000	4,242
Licenses, Fees and Permits	85,979	76,266	64,000	12,266
Charges for Services	61,227	115,448	71,000	44,448
Donations	361,590	205,482	69,500	135,982
Police Fines and Charges	334,244	368,067	377,000	[8,933]
Reimbursed Expenses	372,192	248,424	190,000	58,424
Sales of Assets	16,250	59,018	15,000	44,018
Raptor Center Sales	20,400	48,016	22,000	26,016
Building Rental	-	50	1,000	[950]
Expo Partnership	10,000	-	10,000	[10,000]
Interest Income	296,731	109,356	175,000	[65,644]
Administrative Fees	125,677	-	-	-
CID #3	1,543	5,065	2,000	3,065
CID #2	1,839	-	2,000	[2,000]
Transfers In	288,000	325,100	283,000	42,100
Neighborhood Revitalization Rebate	[60,203]	[83,293]	[100,000]	16,707
Total Receipts	15,955,137	15,185,738	$ 13,601,194	$ 1,584,544

CITY OF GREAT BEND, KANSAS
General Fund - Continued
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures				
Administrative Finance	$ 762,341	$ 760,103	$ 852,000	$ [91,897]
Public Safety				
Police Department	2,707,850	2,873,908	3,035,000	[161,092]
Fire Department	2,843,047	2,868,899	3,152,500	[283,601]
Flood Control	120,382	124,612	178,500	[53,888]
Municipal Court	226,648	255,613	247,000	8,613
Engineering	133,475	132,684	198,000	[65,316]
Street Department	573,173	523,567	653,500	[129,933]
Zoo	494,650	598,143	631,000	[32,857]
Park Department	947,987	1,011,065	1,088,000	[76,935]
Cemetery	287,841	287,155	311,500	[24,345]
Airport	262,139	282,981	292,000	[9,019]
Other Agencies	326,840	332,818	354,000	[21,182]
Contingencies	345,405	406,405	350,000	56,405
Capital Outlay	260,771	211,317	4,290,000	[4,078,683]
Employee Benefits	164,431	134,350	174,000	[39,650]
Commission on Aging	312,698	300,693	253,000	47,693
Transfers Out	4,642,670	3,457,434	2,126,000	1,331,434
Total Expenditures	15,412,348	14,561,747	$ 18,186,000	$ [3,624,253]
Receipts Over [Under] Expenditures	542,789	623,991		
Unencumbered Cash, Beginning	4,553,358	5,096,147		
Unencumbered Cash, Ending	$ 5,096,147	$ 5,720,138		

CITY OF GREAT BEND, KANSAS
Special Alcohol Program 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Local Alcohol Liquor	$ 39,541	$ 55,517	$ 48,702	$ 6,815
Donations	650	1,000	298	702
Total Receipts	40,191	56,517	$ 49,000	$ 7,517
Expenditures				
Contractual Services	14,214	14,041	$ 111,000	$ [96,959]
Total Expenditures	14,214	14,041	$ 111,000	$ [96,959]
Receipts Over [Under] Expenditures	25,977	42,476		
Unencumbered Cash, Beginning	105,002	130,979		
Unencumbered Cash, Ending	$ 130,979	$ 173,455		

SCHEDULE 2 - 3

CITY OF GREAT BEND, KANSAS
Special Liability Expense 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	$ 228,354	$ 260,629	$ 259,548	$ 1,081
Delinquent	11,985	5,062	4,000	1,062
Motor Vehicle	44,426	31,424	38,403	[6,979]
Neighborhood Revitalization Rebate	[2,940]	[4,543]	[6,000]	1,457
Total Receipts	281,825	292,572	$ 295,951	$ [3,379]
Expenditures				
Personnel Services	68,388	69,329	$ 79,000	$ [9,671]
Contractual Services	235,947	239,954	240,000	[46]
Total Expenditures	304,335	309,283	$ 319,000	$ [9,717]
Receipts Over [Under] Expenditures	[22,510]	[16,711]		
Unencumbered Cash, Beginning	69,665	47,155		
Unencumbered Cash, Ending	$ 47,155	$ 30,444		

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS
Special Parks and Recreation 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Local Alcohol Liquor	$ 39,541	$ 55,516	$ 48,703	$ 6,813
Miscellaneous	-	-	297	[297]
Total Receipts	39,541	55,516	$ 49,000	$ 6,516
Expenditures				
Contractual Services	26,100	12,606	$ 46,000	$ [33,394]
Commodities	24,183	20,036	48,000	[27,964]
Total Expenditures	50,283	32,642	$ 94,000	$ [61,358]
Receipts Over [Under] Expenditures	[10,742]	22,874		
Unencumbered Cash, Beginning	63,818	53,076		
Unencumbered Cash, Ending	$ 53,076	$ 75,950		

CITY OF GREAT BEND, KANSAS
Special Street 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Gasoline Tax	$ 392,233	$ 433,573	$ 346,810	$ 86,763
State Highway Maintenance	119,022	118,858	80,000	38,858
Total Receipts	511,255	552,431	$ 426,810	$ 125,621
Expenditures				
Personal Services	454,817	457,797	$ 483,000	$ [25,203]
Capital Outlay	107,965	162,623	385,000	[222,377]
Total Expenditures	562,782	620,420	$ 868,000	$ [247,580]
Receipts Over [Under] Expenditures	[51,527]	[67,989]		
Unencumbered Cash, Beginning	551,130	499,603		
Unencumbered Cash, Ending	$ 499,603	$ 431,614		

CITY OF GREAT BEND, KANSAS
Aquatic Facility 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Admissions	$ 37,471	$ 64,421	$ 70,000	$ [5,579]
Concessions	17,240	34,274	30,000	4,274
Reimbursed Expenses	-	332	-	332
Transfers In	75,000	85,000	85,000	-
Total Receipts	129,711	184,027	$ 185,000	$ [973]
Expenditures				
Personal Services	67,396	104,944	$ 119,100	$ [14,156]
Contractual Services and Commodities	50,358	66,913	73,400	[6,487]
Total Expenditures	117,754	171,857	$ 192,500	$ [20,643]
Receipts Over [Under] Expenditures	11,957	12,170		
Unencumbered Cash, Beginning	18,267	30,224		
Unencumbered Cash, Ending	$ 30,224	$ 42,394		

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS
Cemetery Perpetual 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Sale of Cemetery Lots	$ 150	$ 113	$ 200	$ [87]
Total Receipts	150	113	$ 200	$ [87]
Expenditures				
Capital Outlay	13,000	14,992	$ 101,000	$ [86,008]
Total Expenditures	13,000	14,992	$ 101,000	$ [86,008]
Receipts Over [Under] Expenditures	[12,850]	[14,879]		
Unencumbered Cash, Beginning	159,620	146,770		
Unencumbered Cash, Ending	$ 146,770	$ 131,891		

CITY OF GREAT BEND, KANSAS
Cemetery Perpetual Care North Cemetery 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Sale of Cemetery Lots	$ 2,100	$ 4,650	$ 2,500	$ 2,150
Total Receipts	2,100	4,650	$ 2,500	$ 2,150
Expenditures				
Capital Outlay	-	-	$ 26,000	$ [26,000]
Total Expenditures	-	-	$ 26,000	$ [26,000]
Receipts Over [Under] Expenditures	2,100	4,650		
Unencumbered Cash, Beginning	42,700	44,800		
Unencumbered Cash, Ending	$ 44,800	$ 49,450		

CITY OF GREAT BEND, KANSAS
Convention and Tourism 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Transient Guest Tax	$ 234,268	$ 254,716	$ 250,000	$ 4,716
Reimbursed Expenses	-	1,102	-	1,102
Interest	59	49	-	49
Total Receipts	234,327	255,867	$ 250,000	$ 5,867
Expenditures				
Personal Services	133,510	121,414	$ 174,500	$ [53,086]
Other Services and Charges	99,757	118,624	97,000	21,624
Total Expenditures	233,267	240,038	$ 271,500	$ [31,462]
Receipts Over [Under] Expenditures	1,060	15,829		
Unencumbered Cash, Beginning	538,546	539,606		
Unencumbered Cash, Ending	$ 539,606	$ 555,435		

CITY OF GREAT BEND, KANSAS
Events Center 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Transient Guest Tax	$ 46,854	$ 50,943	$ 46,000	$ 4,943
Rent Income	25,942	53,440	40,000	13,440
Reimbursed Expense	1,076	-	-	-
Transfer In	65,000	37,000	75,000	[38,000]
Total Receipts	138,872	141,383	$ 161,000	$ [19,617]
Expenditures				
Personal	8,547	1,604	$ 23,500	$ [21,896]
Contractual	55,372	65,806	79,000	[13,194]
Capital Outlay	8,619	13,273	226,000	[212,727]
Total Expenditures	72,538	80,683	$ 328,500	$ [247,817]
Receipts Over [Under] Expenditures	66,334	60,700		
Unencumbered Cash, Beginning	131,109	197,443		
Unencumbered Cash, Ending	$ 197,443	$ 258,143		

CITY OF GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	$ 549,993	$ 545,164	$ 543,133	$ 2,031
Delinquent	26,058	11,369	15,000	[3,631]
Motor Vehicle	87,072	75,031	92,367	[17,336]
Miscellaneous Revenue	-	-	50,000	[50,000]
Neighborhood Revitalization Rebate	[7,070]	[9,840]	[13,500]	3,660
Total Receipts	656,053	621,724	$ 687,000	$ [65,276]
Expenditures				
Appropriation to Library	540,000	540,000	$ 540,000	$ -
Miscellaneous Expenses	12,553	-	50,000	[50,000]
Transfers Out	100,000	85,000	100,000	[15,000]
Total Expenditures	652,553	625,000	$ 690,000	$ [65,000]
Receipts Over [Under] Expenditures	3,500	[3,276]		
Unencumbered Cash, Beginning	-	3,500		
Unencumbered Cash, Ending	$ 3,500	$ 224		

CITY OF GREAT BEND, KANSAS
Capital Equipment Reserve Funds
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, 2019)

	Equipment	Police	Fire	For the Year Ended December 31, 2021	2020
Receipts					
Transfers In	$ 218,724	$ -	$ -	$ 218,724	$ 1,289,920
Total Receipts	218,724	-	-	218,724	1,289,920
Expenditures					
Contractual Services	34,784	-	-	34,784	10,125
Capital Outlay	216,723	24,416	-	241,139	1,000,138
Transfer Out	100	-	-	100	21,249
Total Expenditures	251,607	24,416	-	276,023	1,031,512
Receipts Over [Under] Expenditures	[32,883]	[24,416]	-	[57,299]	258,408
Unencumbered Cash, Beginning	3,191,560	240,855	7,330	3,439,745	3,181,337
Unencumbered Cash, Ending	$ 3,158,677	$ 216,439	$ 7,330	$ 3,382,446	$ 3,439,745

* These funds are not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Capital Improvement Reserve Funds
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)

	Streetscape	Police Building	Library HVAC	Baseball Complex	Construction Projects
Receipts					
State Grant	$ -	$ -	$ -	$ -	$ 227,068
Federal Grant	-	-	-	-	11,671
Reimbursed Expense	3,213	-	-	266,411	-
Interest Income	-	30	-	-	-
GO Bond Proceeds	-	5,425,000	-	-	-
GO Bond Premium	-	357,815	-	-	-
Transfers In	-	175,000	85,000	50,000	567,421
Total Receipts	3,213	5,957,845	85,000	316,411	806,160
Expenditures					
Contractual Services	-	-	-	-	-
Capital Outlay	19,162	843,423	-	890,974	290,596
Costs of Issuance	-	143,134	-	-	-
Transfer Out	-	-	-	-	85,000
Total Expenditures	19,162	986,557	-	890,974	375,596
Receipts Over [Under] Expenditures	[15,949]	4,971,288	85,000	[574,563]	430,564
Unencumbered Cash, Beginning	34,974	1,058,213	600,327	620,912	920,105
Prior Year Cancelled Encumbrances	-	-	-	-	285,047
Unencumbered Cash, Ending	$ 19,025	$ 6,029,501	$ 685,327	$ 46,349	$ 1,635,716

* These funds are not required to be budgeted.

Zoo Development	RHID Projects	Cemetery	River Access	Water Park	Housing Projects	For the Year Ended December 31, 2021	2020
$ -	$ -	$ -	$ -	$ -	$ -	$ 227,068	$ 90,510
-	-	-	-	-	-	11,671	-
12,984	-	-	-	-	-	282,608	54,481
-	-	-	-	-	-	30	-
-	-	-	-	-	-	5,425,000	-
-	-	-	-	-	-	357,815	-
36,720	25,000	-	-	-	25,000	964,141	1,284,167
49,704	25,000	-	-	-	25,000	7,268,333	1,429,158
-	-	-	-	-	1,800	1,800	3,050
74,255	3,825	3,793	-	1,575	-	2,127,603	2,183,014
-	-	-	-	-	-	143,134	-
-	-	-	-	-	-	85,000	75,000
74,255	3,825	3,793	-	1,575	1,800	2,357,537	2,261,064
[24,551]	21,175	[3,793]	-	[1,575]	23,200	4,910,796	[831,906]
219,272	65,406	368,774	59,929	517,336	225,119	4,690,367	5,522,273
-	-	-	-	-	-	285,047	-
$ 194,721	$ 86,581	$ 364,981	$ 59,929	$ 515,761	$ 248,319	$ 9,886,210	$ 4,690,367

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CITY OF GREAT BEND, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Donations	$ 22,718	$ 26,625
Reimbursed Expenses	261	232,275
Loan Repayment	195,088	16,000
Transfers In	387,648	420,196
Total Receipts	605,715	695,096
Expenditures		
Downtown Theater Incentive	8,000	8,000
Marketing Great Bend	9,939	11,451
June Jaunt	108	24,613
Explore Great Bend	6,674	5,904
Christmas Promotion	9,559	16,520
Air Fest	-	25,850
Public Firework Display	10,450	10,000
Zoo Boo	1,481	1,570
Party in the Park	13,446	30,538
Economic Development Office Remodel	340,687	10,941
Barton County Historical Society	10,000	10,000
GB Economic Development, Inc	147,000	150,000
Planning and Analysis	42,000	7,500
Sports Complex	-	190,740
SRCA	-	345,809
Housing Study	-	5,000
Transfers Out	115,000	95,000
Total Expenditures	714,344	949,436
Receipts Over [Under] Expenditures	[108,629]	[254,340]
Unencumbered Cash, Beginning	1,825,388	1,716,759
Unencumbered Cash, Ending	$ 1,716,759	$ 1,462,419

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Health Insurance Benefit Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Miscellaneous Receipts	$ -	$ -
Total Receipts	-	-
Expenditures		
Miscellaneous Expenses	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	240,984	240,984
Unencumbered Cash, Ending	$ 240,984	$ 240,984

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
KDOT Grant Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
State Aid	$ 300,822	$ 826,719
Total Receipts	300,822	826,719
Expenditures		
Capital Outlay	-	680,466
Total Expenditures	-	680,466
Receipts Over [Under] Expenditures	300,822	146,253
Unencumbered Cash, Beginning	264,948	565,770
Unencumbered Cash, Ending	$ 565,770	$ 712,023

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Law Enforcement Grant Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Miscellaneous Receipts	$ -	$ -
Total Receipts	-	-
Expenditures		
Capial Outlay	-	25,379
Total Expenditures	-	25,379
Receipts Over [Under] Expenditures	-	[25,379]
Unencumbered Cash, Beginning	28,735	28,735
Unencumbered Cash, Ending	$ 28,735	$ 3,356

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Miscellaneous Receipts	$ 19,630
Transfers In	13,600
Total Receipts	33,230
Expenditures	
Contractual Services and Commodities	5,004
Total Expenditures	5,004
Receipts Over [Under] Expenditures	28,226
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 28,226

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Sales Tax Improvement Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Reimbursed Expenses	$ 61,942	$ -
State Aid	-	568,243
Transfers In	968,975	1,050,332
Total Receipts	1,030,917	1,618,575
Expenditures		
Contractual Services	11,200	76,599
Capital Outlay	834,831	1,162,432
Total Expenditures	846,031	1,239,031
Receipts Over [Under] Expenditures	184,886	379,544
Unencumbered Cash, Beginning	974,288	1,159,174
Unencumbered Cash, Ending	$ 1,159,174	$ 1,538,718

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Sales Tax Infrastructure Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
State Aid	$ 208,710	$ 666,862
Reimbursed Expenses	-	115,000
Transfers In	872,208	945,441
Total Receipts	1,080,918	1,727,303
Expenditures		
Capital Outlay	906,460	725,723
Total Expenditures	906,460	725,723
Receipts Over [Under] Expenditures	174,458	1,001,580
Unencumbered Cash, Beginning	2,527,418	2,701,876
Unencumbered Cash, Ending	$ 2,701,876	$ 3,703,456

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Year Ended December 31, 2021

	2021
Receipts	
Federal Aid	$ 1,142,585
Total Receipts	1,142,585
Expenditures	
General Government Services:	
Contractual services	500,000
Revenue Loss:	
Transfer Out	37,000
Total Expenditures	537,000
Receipts Over [Under] Expenditures	605,585
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 605,585

* This fund is not required to be budgeted.

CITY OF GREAT BEND, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	$ 13,113	$ -	$ -	$ -
Delinquent	8,424	1,356	5,000	[3,644]
Motor Vehicle	28,143	2,470	2,196	274
Special Assessments	238,804	214,030	255,000	[40,970]
Neighborhood Revitalization Rebate	[169]	[61]	[6,000]	5,939
Total Receipts	288,315	217,795	$ 256,196	$ [38,401]
Expenditures				
Debt Service				
Principal	75,000	80,000	$ 80,000	$ -
Interest	22,405	20,461	20,462	[1]
Special Assessment Taxes	16,720	16,717	61,538	[44,821]
Cash Basis Reserve	-	-	500,000	[500,000]
Total Expenditures	114,125	117,178	$ 662,000	$ [544,822]
Receipts Over [Under] Expenditures	174,190	100,617		
Unencumbered Cash, Beginning	927,763	1,101,953		
Unencumbered Cash, Ending	$ 1,101,953	$ 1,202,570		

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS
Airport Grant Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Federal Aid	$ 2,056,918	$ 14,342
State Aid	69,043	130,014
Transfers In	100,000	170,000
Total Receipts	2,225,961	314,356
Expenditures		
Capital Outlay	1,200,664	152,880
Total Expenditures	1,200,664	152,880
Receipts Over [Under] Expenditures	1,025,297	161,476
Unencumbered Cash, Beginning	[790,762]	234,535
Unencumbered Cash, Ending	$ 234,535	$ 396,011

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Water Improvements Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Interest	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	10,655	10,655
Unencumbered Cash, Ending	$ 10,655	$ 10,655

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Airport T-Hanger Rental 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Rental Income	$ 201,772	$ 195,488	$ 198,000	$ [2,512]
Total Receipts	201,772	195,488	$ 198,000	$ [2,512]
Expenditures				
Insurance	7,641	11,381	$ 12,000	$ [619]
Building and Equipment Repairs	11,950	15,933	26,000	[10,067]
Contractual Services	10,000	-	3,500	[3,500]
Transfers Out	100,000	170,000	199,000	[29,000]
Total Expenditures	129,591	197,314	$ 240,500	$ [43,186]
Receipts Over [Under] Expenditures	72,181	[1,826]		
Unencumbered Cash, Beginning	89,528	161,709		
Unencumbered Cash, Ending	$ 161,709	$ 159,883		

CITY OF GREAT BEND, KANSAS
Sewer Disposal 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Sewer Use Charges	$ 2,096,264	$ 2,657,404	$ 1,980,000	$ 677,404
Reimbursed Expenses	4,852	-	-	-
Miscellaneous	4,899	15,385	5,000	10,385
Total Receipts	2,106,015	2,672,789	$ 1,985,000	$ 687,789
Expenditures				
Personal Services	1,085,692	1,157,157	$ 1,205,000	$ [47,843]
Contractual Services and Commodities	543,930	678,548	756,500	[77,952]
Capital Outlay	113,504	8,459	33,000	[24,541]
Transfers Out	325,000	572,000	472,000	100,000
Total Expenditures	2,068,126	2,416,164	$ 2,466,500	$ [50,336]
Receipts Over [Under] Expenditures	37,889	256,625		
Unencumbered Cash, Beginning	1,346,856	1,384,745		
Unencumbered Cash, Ending	$ 1,384,745	$ 1,641,370		

CITY OF GREAT BEND, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Water Use Charges	$ 1,888,762	$ 2,175,349	$ 1,745,000	$ 430,349
Reimbursed Expenses	1,570	17,833	-	17,833
Rental Income	6,070	9,185	6,500	2,685
Miscellaneous	-	2,725	-	2,725
Transfers In	122,000	122,000	122,000	-
Total Receipts	2,018,402	2,327,092	$ 1,873,500	$ 453,592
Expenditures				
Debt Service				
Principal	460,000	470,000	$ 470,000	$ -
Interest	187,350	178,150	178,150	-
Personal Services	626,181	678,345	701,000	[22,655]
Contractual Services and Commodities	381,838	558,944	583,850	[24,906]
Capital Outlay	11,874	459	55,000	[54,541]
Transfers Out	164,000	175,000	88,000	87,000
Total Expenditures	1,831,243	2,060,898	$ 2,076,000	$ [15,102]
Receipts Over [Under] Expenditures	187,159	266,194		
Unencumbered Cash, Beginning	1,311,096	1,498,255		
Unencumbered Cash, Ending	$ 1,498,255	$ 1,764,449		

CITY OF GREAT BEND, KANSAS
Self Insured Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Contributions	$ 1,287,706	$ 1,360,380
Claims Paid by Stop Loss	116,132	1,218,352
Claim Credits	-	44,083
Interest	3,130	1,322
Total Receipts	1,406,968	2,624,137
Expenditures		
Stop Loss Premiums and Administration	347,654	553,145
Claim Payments	865,807	2,214,996
Contractual Services and Commodities	7,603	20,616
Total Expenditures	1,221,064	2,788,757
Receipts Over [Under] Expenditures	185,904	[164,620]
Unencumbered Cash, Beginning	2,040,147	2,120,071
Prior Period Adjustment	[105,980]	-
Unencumbered Cash, Beginning, Restated	1,934,167	2,120,071
Unencumbered Cash, Ending	$ 2,120,071	$ 1,955,451

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS
Sewage Treatment Plant Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Transfer In	$ 40,000	$ 195,000
Total Receipts	40,000	195,000
Expenditures		
Commodities	313,116	-
Total Expenditures	313,116	-
Receipts Over [Under] Expenditures	[273,116]	195,000
Unencumbered Cash, Beginning	689,813	416,697
Unencumbered Cash, Ending	$ 416,697	$ 611,697

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Sewer Line Replacement Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Federal Aid	$ -	$ 43,621
State Aid	-	5,816
Transfer In	50,000	130,000
Total Receipts	50,000	179,437
Expenditures		
Capital Outlay	-	46,782
Total Expenditures	-	46,782
Receipts Over [Under] Expenditures	50,000	132,655
Unencumbered Cash, Beginning	546,194	596,194
Unencumbered Cash, Ending	$ 596,194	$ 728,849

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Collections	$ 3,889	$ 40,152
Total Receipts	3,889	40,152
Expenditures		
Contractual Services	157,337	1,196
Total Expenditures	157,337	1,196
Receipts Over [Under] Expenditures	[153,448]	38,956
Unencumbered Cash, Beginning	179,284	25,836
Unencumbered Cash, Ending	$ 25,836	$ 64,792

* This fund is not required to be budgeted.

CITY OF GREAT BEND, KANSAS
Jason Trester Cemetery Trust Fund
Schedule of Receipts and Expenditures - Actual *
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Interest Income	$ 7,558	$ 4,773
Total Receipts	7,558	4,773
Expenditures		
Capital Outlay	9,838	-
Total Expenditures	9,838	-
Receipts Over [Under] Expenditures	[2,280]	4,773
Unencumbered Cash, Beginning	373,318	371,038
Unencumbered Cash, Ending	$ 371,038	$ 375,811

* This fund is not required to be budgeted.

SCHEDULE 3

CITY OF GREAT BEND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	$ 51,929	$ 546,432	$ 546,484	$ 51,877
Firemen's Charity	33,881	15,106	16,702	32,285
Flexible Spending Account	13,057	46,109	44,011	15,155
Pay It Forward	1,572	-	312	1,260
CID #1	-	98,900	98,900	-
CID #2	-	48,747	48,747	-
CID #3	29,325	52,548	31,952	49,921
Subrecipient Grants	-	139,651	139,651	-
Total	$ 129,764	$ 947,493	$ 926,759	$ 150,498

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS
Great Bend Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Years Ended December 31, 2021 and 2020

	2020	2021
Receipts		
City Appropriations	$ 540,000	$ 540,000
Grants	50,734	76,061
Miscellaneous	41,052	18,680
Interest Income	1,811	183
Donations	1,574	2,634
Rent	66,059	66,059
Total Receipts	701,230	703,617
Expenditures		
Personal Services	414,358	539,329
Contractual Services	209,519	148,709
Commodities	64,850	67,159
Capital Outlay	9,310	-
Total Expenditures	698,037	755,197
Receipts Over [Under] Expenditures	3,193	[51,580]
Unencumbered Cash, Beginning	179,223	182,416
Unencumbered Cash, Ending	$ 182,416	$ 130,836

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Housing and Urban Development		
Passed Through Kansas Housing Resource Corporation:		
Emergency Solutions Grant Program	14.231	$ 139,651
Total U.S. Department of Housing and Urban Development		139,651
U.S. Department of Homeland Security		
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	41,305
Passed Through Kansas Adjutant General's Department:		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	365,682
Total U.S. Department of Homeland Security		406,987
U.S. Department of Health and Human Services		
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	17,923
Total U.S. Department of Health and Human Services		17,923
U.S. Department of the Treasury		
Passed Through Kansas Governor's Office		
Coronavirus State and Local Fiscal Recovery Funds	21.027	537,000
Total U.S. Department of the Treasury		537,000
U.S. Department of Transportation		
Airport Improvement Program	20.106	73,342
Passed Through Kansas Department of Transportation:		
Formula Grants for Rural Areas and Tribal Transit Program	20.509	69,277
Total U.S. Department of Transportation		142,619
Total Expenditures of Federal Awards		$ 1,244,180

See independent auditor's report on the financial statements.

CITY OF GREAT BEND, KANSAS

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

1. Organization

The City of Great Bend, Kansas, (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The City elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at December 31, 2021.

5. Outstanding Loans

The City did not have any outstanding loans under any federal grants as of December 31, 2021.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

CITY OF GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

CITY OF GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2021

Section II - Financial Statement Findings

Prior Year Findings

Program	Finding	Conditions	Criteria	Questioned Costs	Recommendation	Status
Not Applicable	2020-1	During the audit, we analyzed Water and Sewer fund revenues and noted that meters were not accurately read over a period of many months. This led to the underbilling of customers and the understatement of revenues in the Water Fund by approximately $452,000 and the Sewer Fund by approximately $244,000.	Recommended Practices	Not determined	The City should redesign its meter read process to ensure the timely and accurate reading of all meters, which would lead to the accurate recording of all utility revenues.	Resolved

Current Year Findings

Program	Finding	Conditions	Criteria	Questioned Costs	Recommendation	Management Response
None Noted.						

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Mayor and City Council
City of Great Bend, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of the City of Great Bend, Kansas (the City), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 25, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Mayor and City Council
City of Great Bend, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of the City of Great Bend, Kansas (the City), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the City's compliance based on our audit. 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, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, 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 Example Entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies, and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended December 31, 2021, and have issued our report thereon dated July 25, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 25, 2022