CITY OF KINGMAN, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2021



LOYD GROUP, LLC

Certified Public Accountants

CITY OF KINGMAN, KANSAS
CITY OF THE SECOND CLASS
For the Year Ended December 31, 2021

BOARD OF CITY COMMISSIONERS

Merlin McFarland Commissioner	Jon Wollen Mayor	Stan Hacker Commissioner
Adrian Harrel Commissioner		Sean Wallace Commissioner

CITY OFFICERS

Denise Niedermann Treasurer	Greg Graffman Manager	Cody Smith Attorney
David Lux Police Chief	Cindy Conrardy Clerk	James Mathis Municipal Judge

CITY OF KINGMAN, KANSAS

For the Year Ended December 31, 2021

TABLE OF CONTENTS

		Page Numbers
	Independent Auditor's Report	1 – 3
	FINANCIAL SECTION	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4 – 6
	Notes to Financial Statement	7 – 15
	REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	16
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
	General Fund	
2-1	General Fund	17 – 19
	Special Purpose Funds	
2-2	Airport Operations Fund	20
2-3	Airport Bond and Interest Fund	21
2-4	City Safety Fund	22
2-5	Convention and Tourism Fund	23
2-6	Employee Benefit Fund	24
2-7	EMS Training Fund	25
2-8	Flood Control Fund	26
2-9	Health and Life Management Fund	27
2-10	KAMI Fund…….	28
2-11	Law Enforcement Trust Fund	29
2-12	Forfeited Property Fund	30
2-13	Library Fund…..	31
2-14	Special Highway Fund	32
2-15	Special Park Fund	33
2-16	Economic Development Fund	34
2-17	Economic Development Director Fund	35
2-18	ARPA Fund	36
2-19	Kingman Land Bank Fund	37
2-20	Fire Department Trust Fund	38
2-21	Municipal Court Fund	39

CITY OF KINGMAN, KANSAS

For the Year Ended December 31, 2021

TABLE OF CONTENTS (CONTINUED)

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONT.)

		Page Numbers
	Bond and Interest Funds	
2-22	Bond and Interest Fund	40
	Capital Project Funds	
2-23	Police Reserve Fund	41
2-24	Ambulance Reserve Fund	42
2-25	Fire Reserve Fund	43
2-26	Municipal Equipment Reserve Fund	44
2-27	Street Improvement Fund	45
2-28	Airport Improvement Fund	46
2-29	TIF Fund	47
2-30	Capital Improvement Fund	48
2-31	CDBG Grant Project Fund	49
	Trust Funds	
2-32	Cemetery Endowment Fund	50
2-33	Cemetery Capital Improvement Fund	51
2-34	Bowren Interest Fund	52
2-35	Keys Estate Fund	53
	Business Funds	
2-36	Water Fund	54
2-37	Water Surplus Fund	55
2-38	Light Fund	56 – 57
2-39	Light Principal and Interest Fund	58
2-40	Light Surplus Fund	59
2-41	Light Improvement Fund	60
2-42	Light Cost of Issuance Fund	61
2-43	Disposal System Fund	62
2-44	Disposal System Debt Service Fund	63
2-45	Disposal Replacement Fund	64
	Agency Funds	
Schedule 3	Summary of Receipts and Disbursements – Regulatory Basis	65
	Related Municipal Entity	
Schedule 4	Schedule of Receipts and Expenditures – Actual	66-67

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Kingman, Kansas 67068

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on May 20, 2021.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Kingman, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated May 20, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
May 24, 2022

CITY OF KINGMAN, KANSAS

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 901,188	$ 2,743,318	$ 2,589,901	$ 1,054,605	$ 72,240	$ 1,126,845
SPECIAL PURPOSE FUNDS:						
Airport Operations Fund	65,633	121,817	132,007	55,443	9,582	65,025
Airport Bond and Interest Fund	65,067	20,052	46,855	38,264	-	38,264
City Safety Fund	351	2,000	2,200	151	-	151
Convention and Tourism Fund	8,058	22,154	11,659	18,553	-	18,553
Employee Benefit Fund	50,296	283,648	284,586	49,358	17,260	66,618
EMS Training Fund	7,696	25,147	20,167	12,676	-	12,676
Flood Control Fund	129,224	19,154	1,930	146,448	-	146,448
Health and Life Management Fund	1,174,332	633,097	742,825	1,064,604	-	1,064,604
KAMI Fund	-	657	532	125	-	125
Law Enforcement Trust Fund	20,093	9,407	11,001	18,499	2,529	21,028
Forfeited Property Fund	2,414	-	-	2,414	-	2,414
Library Fund	1,439	118,990	118,500	1,929	-	1,929
Special Highway Fund	154,136	81,448	144,638	90,946	-	90,946
Special Park Fund	51,961	14,160	5,358	60,763	-	60,763
Economic Development Fund	128,295	141,120	78,873	190,542	-	190,542
Economic Development Director Fund	25,160	56,652	76,503	5,309	120	5,429
ARPA Fund	-	216,944	-	216,944		216,944
Kingman Land Bank Fund	-	3,000	25	2,975		2,975
Fire Department Trust Fund	6,875	147,086	-	153,961	-	153,961
Municipal Court Fund	2,526	81,215	73,709	10,032	-	10,032
Total Special Purpose Funds	1,893,556	1,997,748	1,751,368	2,139,936	29,491	2,169,427
BOND AND INTEREST FUNDS:						
Bond and Interest Fund	33,604	160,883	137,590	56,897	-	56,897

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

CITY OF KINGMAN, KANSAS

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
CAPITAL PROJECT FUNDS:						
Police Reserve Fund	$ 4,302	$ 30,618	$ -	$ 34,920	$ -	$ 34,920
Ambulance Reserve Fund	46,578	41,567	11,998	76,147	13	76,160
Fire Reserve Fund	20,507	13	-	20,520	-	20,520
Municipal Equipment Reserve Fund	23,104	242,387	237,123	28,368	-	28,368
Street Improvement Fund	118,615	45,039	27,412	136,242	-	136,242
Airport Improvement Fund	(18,903)	108,187	178,817	(89,533)	-	(89,533)
TIF Fund	549,540	161,980	188,941	522,579	53,850	576,429
Capital Improvement Fund	114,308	89,075	-	203,383	-	203,383
CDBG Grant Project Fund	-	17,648	6,271	11,377	-	11,377
Total Capital Project Funds	858,051	736,514	650,562	944,003	53,863	997,866
TRUST FUNDS:						
Cemetery Endowment Fund	123,072	2,280	-	125,352	-	125,352
Cemetery Capital Improvement Fund	53,384	54	-	53,438	-	53,438
Bowren Interest Fund	3,845	6	25	3,826	-	3,826
Keys Estate Fund	1,221	3	25	1,199	-	1,199
Total Trust Funds	181,522	2,343	50	183,815	-	183,815
BUSINESS FUNDS:						
Water Fund	1,342,096	593,069	681,167	1,253,998	9,365	1,263,363
Water Surplus Fund	2,321,923	185,082	104,500	2,402,505	-	2,402,505
Light Fund	1,590,912	6,394,975	5,915,337	2,070,550	321,791	2,392,341
Light Principal and Interest Fund	706,662	438,553	442,469	702,746	-	702,746
Light Surplus Fund	1,387,125	786,564	753,364	1,420,325	37,048	1,457,373
Light Improvement Fund	864,210	23,848	906,472	(18,414)	-	(18,414)
Light Cost of Issuance Fund	8,481	-	2,089	6,392	-	6,392
Disposal System Fund	402,879	692,502	741,384	353,997	6,012	360,009
Disposal System Debt Service Fund	416,548	264,805	290,636	390,717	-	390,717
Disposal Replacement Fund	1,144,115	44,943	16,500	1,172,558	-	1,172,558
Total Business Funds	10,184,951	9,424,341	9,853,918	9,755,374	374,216	10,129,590

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

CITY OF KINGMAN, KANSAS

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
RELATED MUNICIPAL ENTITY:						
Kingman Carnegie Library	$ 864,186	$ 270,087	$ 187,749	$ 946,524	$ -	$ 946,524
Total Reporting Entity (Excluding Agency Funds)	$ 14,917,058	$ 15,335,234	$ 15,171,138	$ 15,081,154	$ 529,810	$ 15,610,964

COMPOSITION OF CASH:	
Petty Cash	$ 100
Checking Accounts - Kanza Bank	1,885,012
Checking Accounts - Muncipal - Kanza Bank	10,032
Checking Accounts - CDBG - Kanza Bank	6,377
CDARS	12,862,600
Related Municipal Entities	946,524
Total Cash	15,710,645
Less Agency Funds per Schedule 3	(99,681)
Total Reporting Entity (Excluding Agency Funds)	$ 15,610,964

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

CITY OF KINGMAN, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Kingman is a municipal corporation governed by an elected commission. The regulatory financial statement presents the City of Kingman (the municipality) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

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

(c) Basis of Accounting

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

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

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information (cont.)

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

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Taxing Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment for the year 2021.

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

According to K.S.A 12-16, 108 through 12-16, 111, both federal and state grants are exempt from local budgeting requirements. A cash basis violation does not occur when the municipality is waiting on a federal or state grant reimbursement. The City received an FAA reimbursement grant in 2022 to reimburse the Airport Improvement Fund.

A cash basis violation did not occur in the Light Improvement Fund. This fund is waiting on reimbursement from the 2022 General Obligation Bond proceeds issued in January 2022.

According to K.S.A. 9-1402 and 9-1405, public funds are to be adequately secured by a surety bond or pledging security interest in securites at all times. During 2021, on January 31 and August 31 deposits were not adequately secured by $63,650 and $25,118, as required by statute.

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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

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

Custodial credit risk – deposits . Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $14,764,021 and the bank balance was $14,782,665. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $259,933 was covered by federal depository insurance, $12,862,600 was covered by federal depository insurance in the Certificate of Deposit Account Registry Service (CDARS), and the remaining $1,660,033 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

Restricted Deposits

Certain deposits of the City's business funds are restricted as to their use. The carrying amount of the restricted assets at December 31, 2021 was $1,093,463.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2012 - Refunding	2.375%	02-08-12	$ 3,480,000	09-01-24	$ 950,000	$ -	$ 650,000	$ 300,000	$ 16,513
Series 2014	2.30% to 4.00%	08-21-14	575,000	09-01-35	465,000	-	465,000	-	8,103
Series 2015 - Refunding	2.00% to 3.00%	06-30-15	3,245,000	09-01-23	1,555,000	-	1,140,000	415,000	35,550
Series 2019	2.50% to 3.00%	04-09-19	1,255,000	09-01-33	1,215,000	-	80,000	1,135,000	34,613
Series 2021	2.50%	09-01-21	1,615,000	09-01-41	-	1,615,000	20,000	1,595,000	7,770
Low-Interest Loan Program	0.25%	03-26-21	400,000	01-01-31	-	400,000	30,412	369,588	745
Total General Obligation Bonds					4,185,000	2,015,000	2,385,412	3,814,588	103,294
General Obligation Temporary Notes:									
Series 2020-1	2.54%	02-13-20	725,000	02-01-22	725,000	-	-	725,000	18,415
Series 2020-2	1.50%	05-28-20	500,000	05-01-24	500,000	-	-	500,000	7,500
Series 2020-3	1.45%	12-23-20	1,130,000	12-23-21	1,130,000	-	-	1,130,000	-
Capital Leases:									
Airport Hangars	5.13%	09-26-02	140,000	09-26-22	21,216	-	10,338	10,878	962
John Deere Motor Grader	3.40%	01-28-16	169,500	01-28-21	3,067	-	3,067	-	9
Fire Trucks	2.50%	12-29-16	140,811	12-29-22	49,288	-	24,338	24,950	1,081
2017 Ambulance	2.25%	12-29-16	136,445	12-29-21	26,176		26,176	-	295
2021 Sweeper	1.75%	02-25-21	201,054	02-28-28	-	201,054	22,632	178,422	2,840
Total Capital Leases					99,747	201,054	86,551	214,250	5,187
Total Contractual Indebtedness					$ 6,639,747	$ 2,216,054	$ 2,471,963	$ 6,383,838	$ 134,396

4. LONG-TERM DEBT (CONT.)

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

	Year								
	2022	2023	2024	2025	2026	2027 to 2031	2032 to 2036	2037 to 2041	TOTAL
Principal:									
General Obligation Bonds:									
Series 2012	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Series 2015	415,000	-	-	-	-	-	-	-	415,000
Series 2019	80,000	80,000	80,000	85,000	85,000	505,000	220,000	-	1,135,000
Series 2021	35,000	1,000,000	130,000	20,000	20,000	115,000	125,000	150,000	1,595,000
Low-Interest Loan Program	30,485	40,732	40,834	40,936	41,039	175,562	-	-	369,588
Total General Obligation Bonds	145,485	1,120,732	250,834	145,936	146,039	795,562	345,000	150,000	3,814,588
General Obligation Temporary Notes:									
Series 2020-1	725,000	-	-	-	-	-	-	-	725,000
Series 2020-2	-	-	500,000	-	-	-	-	-	500,000
Series 2020-3	1,130,000	-	-	-	-	-	-	-	1,130,000
Total GO Temporary Notes	1,855,000	-	500,000	-	-	-	-	-	2,355,000
Capital Leases:									
Airport Hangars	10,878	-	-	-	-	-	-	-	10,878
Fire Trucks	24,950	-	-	-	-	-	-	-	24,950
2021 Sweeper	27,625	28,120	28,617	29,135	29,655	35,270	-	-	178,422
Total Capital Leases	63,453	28,120	28,617	29,135	29,655	35,270	-	-	214,250
Total Principal	2,063,938	1,148,852	779,451	175,071	175,694	830,832	345,000	150,000	6,383,838
Interest:									
General Obligation Bonds:									
Series 2012	6,376	-	-	-		-	-	-	6,376
Series 2015	12,450	-	-	-		-	-	-	12,450
Series 2019	32,213	29,813	27,413	25,013	22,463	71,538	9,072	-	217,525
Series 2021	16,882	16,726	11,226	10,250	10,036	45,006	31,240	12,828	154,194
Low-Interest Loan Program	680	810	708	605	503	989	-	-	4,295
Total General Obligation Bonds	68,601	47,349	39,347	35,868	33,002	117,533	40,312	12,828	394,840
General Obligation Temporary Notes:									
Series 2020-1	18,415	-	-	-	-	-	-	-	18,415
Series 2020-2	7,500	7,500	7,500	-	-	-	-	-	22,500
Total GO Temporary Notes	25,915	7,500	7,500	-	-	-	-	-	40,915
Capital Leases:									
Airport Hangars	422	-	-	-	-	-	-	-	422
Fire Trucks	469	-	-	-	-	-	-	-	469
2021 Sweeper	2,942	2,447	1,950	1,432	911	393	-	-	10,075
Total Capital Leases	3,833	2,447	1,950	1,432	911	393	-	-	10,966
Total Interest	98,349	57,296	48,797	37,300	33,913	117,926	40,312	12,828	446,721
Total Principal and Interest	$ 2,162,287	$ 1,206,148	$ 828,248	$ 212,371	$ 209,607	$ 948,758	$ 385,312	$ 162,828	$ 6,830,559

4. LONG-TERM DEBT (CONT.)

(a) Electric System Covenants

During the year ended December 31, 2004, the City issued Electric Utility System Revenue Bonds in the amount of $4,910,000. The bonds were issued for the purpose of providing funds to pay for the costs of reconstructing, altering, repairing, improving, extending or enlarging the electric utility system of the City. During the year ended December 31, 2006, the City issued General Obligation Electric Utility System Refunding Bonds, Series 2006-A in the amount of $5,270,000 to refinance the bonds issued in 2004. During the year ended December 31, 2015, the City issued General Obligation Electric Utility System Refunding Bonds, Series 2015 in the amount of $3,245,000 to refinance the bonds issued in 2006.

In connection with the 2015 bond issue the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of Resolution No. 2015-5, the City is required to meet certain requirements for debt service coverage ratios, rate covenants, tax covenants, bond reserve accounts, system reserve accounts and bond and interest payment accounts. The City is in compliance with these requirements as detailed below.

For the year ended December 31, 2021 the Electric System had a debt service coverage ratio, as computed under the bond resolution, of 3.93. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.00.

The following schedule presents the computation of the debt service coverage ratio in accordance with the resolution.

	Light Fund	
Total revenues per report		$ 6,394,975
Total expenditures per report	$ 5,915,337	
Less administrative expenditures per report	(1,199,806)	4,715,531
Net revenues		$ 1,679,444
Debt service requirements in 2021 for 2015 bond issue		$ 427,450
Debt service coverage ratio		3.93

Under the terms of Resolution No. 2015-5, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2020. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Light Surplus Fund at December 31, 2021, was $1,420,325.

The City shall levy the necessary taxes to pay the principal and interest maturing on the bonds if the revenue of the system is insufficient to make the payments as they are due. The City cannot mortgage or sell system assets unless certain restrictions are met and approved. The City will carry and maintain a reasonable amount of risk insurance as would be carried by a private company and maintain general liability insurance in an amount not less than the maximum liability of a governmental entity. The Electric System is insured with Employers Mutual through Kingman Insurance of Kingman, Kansas.

Electric Utility customers number 1,962 at January 1, 2021 and 1,963 at December 31, 2021.

5. CONCENTRATIONS

A substantial portion of the City's electric sales are to one customer. During 2021, sales to that customer were $1,807,086, or 30%.

6. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $178,988 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $1,278,313. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Death and Disability Other Post Employment Benefits

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

(c) Other Employment Benefits

Vacation – Vacation shall be earned from the most recent date of employment. A full-time employee must accrue 156 hours of service a month to qualify for vacation time for such month of service. Each full-time employee with less than nine years of service shall accrue one working day of vacation for each full month of service. Employees with nine or more years of service shall accrue one and one-quarter working days of vacation for each month of service. Vacations are considered vested on each anniversary date of employment. Vacations shall not be taken during the first 12-months of service with the City. Vacations must be taken within a 12-month period immediately following vesting. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay.

Sick leave – Full-time employees who regularly work not less than 30 hours per week shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents or other physical incapacity, occurring either on or off the job. Full-time employees shall earn eight hours a month of sick leave for each full month of service. An employee may accumulate a maximum of 704 hours of sick leave. Employees are allowed to sell 48 or less hours at the end of each year depending on the number of sick hours used throughout the year. An employee shall not be paid for any unused sick leave upon termination of his or her employment with the City.

(d) Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees 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.

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

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

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

9. RELATED PARTY

The City Manager is a law partner with the City Attorney and a law partner in the firm the City has retained for legal consultation.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Regulatory Authority	Amount
Airport Operations Fund	Airport Improvement Fund	K.S.A.12-1,118	$ 10,000
Airport Operations Fund	Airport Bond and Interest Fund		20,000
Water Fund	Municipal Equipment Reserve Fund	K.S.A.12-825d	13,500
Water Fund	Water Surplus Fund	K.S.A.12-825d	183,333
Water Surplus Fund	General Fund	K.S.A.12-825d	68,750
Water Surplus Fund	Capital Improvement Fund	K.S.A.12-825d	35,750
Light Fund	Light Principal and Interest Fund	K.S.A.12-825d	436,929
Light Fund	Light Surplus Fund	K.S.A.12-825d	385,668
Light Fund	Municipal Equipment Reserve Fund		6,000
Light Fund	Light Improvement Fund	K.S.A.12-825d	23,755
Light Fund	Capital Improvement Fund		8,333
Light Surplus Fund	Capital Improvement Fund	K.S.A.12-825d	13,667
Disposal System Fund	Disposal Replacement Fund	K.S.A.12-825d	44,000
Disposal System Fund	Disposal System Debt Service Fund	K.S.A.12-825d	264,453
Disposal System Fund	Municipal Equipment Reserve Fund	K.S.A.12-825d	3,600
Disposal Replacement Fund	Capital Improvement Fund	K.S.A.12-825d	16,500
Special Highway Fund	Street Improvement Fund		45,000
Economic Development Fund	Kingman Land Bank Fund		3,000
General Fund	Police Reserve Fund	K.S.A.12-1,117	10,596
General Fund	Municipal Equipment Reserve Fund	K.S.A.12-1,117	18,222
General Fund	Ambulance Reserve Fund	K.S.A.12-110d	40,049
			$ 1,651,105

11. OTHER RELATIONSHIPS

The City of Kingman along with the Kingman Board of Education entered into an agreement Resolution on May 11, 1951, initiating the establishment of a joint City-School District Recreation Commission. The purpose of the Commission is to organize and coordinate recreational activities to meet the needs of the community.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members to the Commission, Kingman Board of Education appoints two members and the fifth member is appointed collectively by the other four members of the Commission. Funding is provided by the Kingman Board of Education levying funds for the recreation program.

12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
FAA Grant-airport master plan	$ 219,700	$ 197,555
PAPI repleacement for Clyde Cessna Field	201,626	28,442
Repair pavement & remark runway	55,000	55,000
Substation transformer/tie line update	1,200,000	387,533
Rebuild engine #6 and electric improvement	725,000	593,499
KDOT Highway 54 CCLIP construction	503,755	503,755
Airport runway and remark	529,600	500,861

13. 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 worker's 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 Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for its participating members.

The City pays an annual premium to KMIT for its worker's compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

During 2021, the City has partially self-funded insurance for eligible health care costs of participating employees. The City is liable for claims up to $30,000 per employee annually, and aggregate claims up to $615,907.

14. COVID-19 NOTE

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

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of $216,858 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at https://home.treasury.gov/.

15. SUBSEQUENT EVENTS

In January of 2022, the City issued general obligation refunding and improvement bonds in the amount of $2,380,000. The issue is to refund a portion of the Series 2020-1 and 2020-3 Bonds, improvements at the electric utility system power plant and transformer replacement project. Terms include repayment through 2037 with interest rates at 3.00%.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF KINGMAN, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF KINGMAN, KANSAS

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

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 2,748,603	$ -	$ 2,748,603	$ 2,589,901	$ (158,702)
SPECIAL PURPOSE FUNDS:					
Airport Operations Fund	138,673	-	138,673	132,007	(6,666)
Convention and Tourism Fund	19,000	-	19,000	11,659	(7,341)
Employee Benefit Fund	292,552	-	292,552	284,586	(7,966)
Flood Control Fund	165,000	-	165,000	1,930	(163,070)
Library Fund	118,500	-	118,500	118,500	-
Special Highway Fund	195,000	-	195,000	144,638	(50,362)
Special Park Fund	45,000	-	45,000	5,358	(39,642)
Economic Development Fund	86,000	-	86,000	78,873	(7,127)
Economic Development Director Fund	83,021	-	83,021	76,503	(6,518)
Kingman Land Bank Fund	3,000	-	3,000	25	(2,975)
BOND AND INTEREST FUND:					
Bond and Interest Fund	165,818	-	165,818	137,590	(28,228)
CAPITAL PROJECT FUND:					
TIF Fund	465,000	-	465,000	188,941	(276,059)
BUSINESS FUNDS:					
Water Fund	753,174	-	753,174	681,167	(72,007)
Light Fund	5,998,919	-	5,998,919	5,915,337	(83,582)
Disposal System Fund	832,496	-	832,496	741,384	(91,112)

CITY OF KINGMAN, KANSAS

GENERAL FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 721,371	$ 723,139	$ 789,642	$ (66,503)
Delinquent tax	9,401	13,154	-	13,154
Motor vehicle tax	138,483	140,827	107,359	33,468
Recreational vehicle tax	1,921	1,797	1,598	199
16/20M vehicle tax	1,198	1,788	1,366	422
Commercial vehicle tax	7,150	8,483	5,740	2,743
Local alcoholic liquor tax	4,366	5,763	4,776	987
Local sales tax	450,923	496,508	375,000	121,508
Excise tax	9	22	25	(3)
Special assessments	7,306	1,723	-	1,723
TIF	31,949	49,900	-	49,900
Neighborhood revitalization rebate	(26,562)	(19,765)	(19,150)	(615)
Total Taxes	1,347,515	1,423,339	1,266,356	156,983
Intergovernmental Revenues -				
Ambulance county share	227,000	227,000	227,000	-
Transportation grants	74,473	99,382	65,000	34,382
Highway connecting links	57,139	57,061	56,800	261
Rural fire contracts	58,800	44,100	58,800	(14,700)
Total Intergovernmental Revenues	417,412	427,543	407,600	19,943
Licenses and Permits -				
Utility franchise fees	285,455	244,509	265,000	(20,491)
Dog tags, impounds, adoption fees	1,185	1,185	-	1,185
Miscellaneous licenses and permits	13,205	6,180	5,000	1,180
Total Licenses and Permits	299,845	251,874	270,000	(18,126)
Charges for Services -				
Police	461	1,541	800	741
Cemetery	14,426	8,989	10,000	(1,011)
Ambulance	381,050	404,337	280,000	124,337
Transportation	7,845	8,924	7,500	1,424
Total Charges for Services	403,782	423,791	298,300	125,491
Fines, Forfeitures and Penalties -				
Fines	54,939	64,357	50,000	14,357
Use of Money and Property -				
Interest income	21,532	2,040	-	2,040

CITY OF KINGMAN, KANSAS

GENERAL FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.)				
Other -				
Coronavirus Relief Funds	$ 89,680	$ -	$ -	$ -
Miscellaneous	65,449	81,624	500	81,124
Transfer from Water Surplus Fund	125,000	68,750	75,000	(6,250)
Total Other	280,129	150,374	75,500	74,874
Total Receipts	2,825,154	2,743,318	$ 2,367,756	$ 375,562
Expenditures				
Administrative -				
Personal services	152,850	153,390	$ 156,096	$ (2,706)
Contractual services	177,934	231,393	223,000	8,393
Commodities	33,006	19,535	24,000	(4,465)
Capital outlay	27,879	17,642	5,000	12,642
Transfer to Municipal Equipment Reserve Fund	-	18,222	-	18,222
Total Administrative	391,669	440,182	408,096	32,086
Police -				
Personal services	575,535	557,634	588,454	(30,820)
Contractual services	91,475	133,119	151,000	(17,881)
Commodities	52,689	45,878	50,300	(4,422)
Capital outlay	1,676	-	10,000	(10,000)
Transfer to Police Reserve Fund	29,944	10,596	10,596	-
Total Police	751,319	747,227	810,350	(63,123)
Fire -				
Personal services	20,511	22,023	20,832	1,191
Contractual services	90,529	14,250	17,800	(3,550)
Commodities	18,532	23,119	45,000	(21,881)
Lease purchase - fire trucks	25,419	25,419	25,419	-
Transfer to Fire Reserve Fund	20,504	-	18,222	(18,222)
Total Fire	175,495	84,811	127,273	(42,462)
Streets -				
Personal services	75,222	144,564	146,008	(1,444)
Contractual services	63,875	71,881	84,600	(12,719)
Commodities	44,670	60,395	75,350	(14,955)
Lease purchase - JD motor grader	36,911	3,002	12,303	(9,301)
Total Streets	220,678	279,842	318,261	(38,419)

CITY OF KINGMAN, 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)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance - Over (Under)
Expenditures (cont.)				
Parks -				
Personal services	$ 45,865	$ 73,432	$ 51,137	$ 22,295
Contractual services	9,184	10,401	15,550	(5,149)
Commodities	10,983	13,748	17,450	(3,702)
Pool and recreation	31,725	20,158	50,000	(29,842)
Total Parks	97,757	117,739	134,137	(16,398)
Cemeteries -				
Personal services	41,909	42,617	41,324	1,293
Contractual services	3,719	2,046	5,750	(3,704)
Capital outlay	6,276	11,017	12,300	(1,283)
Total Cemeteries	51,904	55,680	59,374	(3,694)
Street Lighting -				
Contractual services	42,691	52,243	47,000	5,243
City Water -				
Contractual services	2,872	2,182	8,000	(5,818)
Sanitation and Environment				
Contractual services	270	1,330	-	1,330
Ambulance -				
Personal services	433,047	440,803	457,450	(16,647)
Contractual services	88,924	104,679	115,400	(10,721)
Commodities	59,882	84,821	65,400	19,421
Transfer to Ambulance Reserve Fund	16,062	40,049	40,049	-
Lease purchase - ambulance, rescue trucks	28,878	28,875	28,879	(4)
Total Ambulance	626,793	699,227	707,178	(7,951)
Transportation -				
Personal services	93,615	94,010	92,934	1,076
Contractual services	4,373	4,819	7,500	(2,681)
Commodities	10,207	10,609	10,500	109
Total Transportation	108,195	109,438	110,934	(1,496)
Miscellaneous expenses	-	-	18,000	(18,000)
Total Expenditures	2,469,643	2,589,901	$ 2,748,603	$ (158,702)
Receipts Over (Under) Expenditures	355,511	153,417		
Unencumbered Cash, Beginning	545,677	901,188		
Unencumbered Cash, Ending	$ 901,188	$ 1,054,605		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

AIRPORT OPERATIONS FUND

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

		2021		
	2020	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 47,255	$ 35,470	$ 38,735	$ (3,265)
Delinquent tax	640	1,108	-	1,108
Motor vehicle tax	14,736	9,167	8,228	939
Recreational vehicle tax	204	117	104	13
16/20M vehicle tax	86	190	109	81
Commercial vehicle tax	761	552	354	198
Excise tax	1	1	-	1
TIF	2,080	2,458	1,000	1,458
Neighborhood revitalization rebate	(1,729)	(970)	(910)	(60)
Use of property	45,606	53,519	45,000	8,519
Fuel sales	16,881	19,522	12,000	7,522
Interest income	103	12	-	12
Reimbursements	259	-	-	-
Permits	-	500	-	500
Miscellaneous	132	171	-	171
Total Receipts	127,015	121,817	$ 104,620	$ 17,197
Expenditures				
Personal services	17,900	18,351	$ 17,373	$ 978
Contractual services	43,279	45,516	50,000	(4,484)
Commodities	26,146	26,840	30,000	(3,160)
Capital outlay	4,000	-	10,000	(10,000)
Lease purchase - airport hangars	11,300	11,300	11,300	-
Transfer to Airport Improvement Fund	10,000	10,000	20,000	(10,000)
Transfer to Airport Bond and Interest Fund	-	20,000	-	20,000
Total Expenditures	112,625	132,007	$ 138,673	$ (6,666)
Receipts Over (Under) Expenditures	14,390	(10,190)		
Unencumbered Cash, Beginning	51,243	65,633		
Unencumbered Cash, Ending	$ 65,633	$ 55,443		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

AIRPORT BOND AND INTEREST FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 887	$ 52
Grants	30,000	-
Transfer from Airport Operations Fund	-	20,000
Total Receipts	30,887	20,052
Expenditures		
Principal	40,000	45,000
Interest	2,656	1,855
Total Expenditures	42,656	46,855
Receipts Over (Under) Expenditures	(11,769)	(26,803)
Unencumbered Cash, Beginning	76,836	65,067
Unencumbered Cash, Ending	$ 65,067	$ 38,264

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

CITY SAFETY FUND

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

	2020 Actual	2021 Actual
Receipts		
Miscellaneous	$ 2,300	$ 2,000
Expenditures		
Safety awards and t-shirts	2,230	2,200
Receipts Over (Under) Expenditures	70	(200)
Unencumbered Cash, Beginning	281	351
Unencumbered Cash, Ending	$ 351	$ 151

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Hotel tax	$ 18,806	$ 22,154	$ 14,000	$ 8,154
Reimbursements	400	-	-	-
Total Receipts	19,206	22,154	$ 14,000	$ 8,154
Expenditures				
Commodities	3,996	3,000	$ 7,000	$ (4,000)
Capital outlay	7,553	8,659	12,000	(3,341)
Total Expenditures	11,549	11,659	$ 19,000	$ (7,341)
Receipts Over (Under) Expenditures	7,657	10,495		
Unencumbered Cash, Beginning	401	8,058		
Unencumbered Cash, Ending	$ 8,058	$ 18,553		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFIT FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 260,979	$ 214,578	$ 234,358	$ (19,780)
Delinquent tax	2,368	5,061	-	5,061
Motor vehicle tax	24,564	50,959	40,000	10,959
Recreational vehicle tax	341	650	578	72
16/20M vehicle tax	581	317	607	(290)
Commercial vehicle tax	1,268	3,070	1,966	1,104
Excise tax	2	8	-	8
TIF	11,561	14,822	2,000	12,822
Neighborhood revitalization rebate	(9,611)	(5,866)	(5,508)	(358)
Interest income	326	49	-	49
Miscellaneous	23	-	-	-
Total Receipts	292,402	283,648	$ 274,001	$ 9,647
Expenditures				
Social security	38,742	42,295	$ 38,245	$ 4,050
Workers' compensation	20,185	15,430	18,000	(2,570)
KPERS	45,232	44,832	45,000	(168)
Unemployment insurance	1,047	3,077	1,900	1,177
Health insurance	158,375	160,152	170,607	(10,455)
Flex One plan	1,200	1,200	1,200	-
Library benefits	17,000	17,600	17,600	-
Total Expenditures	281,781	284,586	$ 292,552	$ (7,966)
Receipts Over (Under) Expenditures	10,621	(938)		
Unencumbered Cash, Beginning	39,675	50,296		
Unencumbered Cash, Ending	$ 50,296	$ 49,358		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

EMS TRAINING FUND

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

	2020 Actual	2021 Actual
Receipts		
Training fees and miscellaneous	$ 4,199	$ 14,814
Reimbursements	-	283
Donations	405	10,050
Total Receipts	4,604	25,147
Expenditures		
Commodities	8,565	20,167
Capital outlay	309	-
Total Expenditures	8,874	20,167
Receipts Over (Under) Expenditures	(4,270)	4,980
Unencumbered Cash, Beginning	11,966	7,696
Unencumbered Cash, Ending	$ 7,696	$ 12,676

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

FLOOD CONTROL FUND

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

		2021		
	2020	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,885	$ 16,323	$ 17,827	$ (1,504)
Delinquent tax	6	168	-	168
Motor vehicle tax	-	1,735	1,557	178
Recreational vehicle tax	-	22	20	2
16/20M vehicle tax	-	-	17	(17)
Commercial vehicle tax	-	104	67	37
Watercraft tax	-	-	4	(4)
TIF	394	1,121	-	1,121
Neighborhood revitalization rebate	(327)	(446)	(419)	(27)
FEMA reimbursement	35,816	-	-	-
Interest income	1,908	127	-	127
Total Receipts	46,682	19,154	$ 19,073	$ 81
Expenditures				
Personal services	189	45	$ 5,000	$ (4,955)
Commodities	2,647	1,509	10,000	(8,491)
Contractual services	30,132	376	5,000	(4,624)
Capital outlay	106,446	-	145,000	(145,000)
Total Expenditures	139,414	1,930	$ 165,000	$ (163,070)
Receipts Over (Under) Expenditures	(92,732)	17,224		
Unencumbered Cash, Beginning	221,956	129,224		
Unencumbered Cash, Ending	$ 129,224	$ 146,448		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

HEALTH AND LIFE MANAGEMENT FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 6,120	$ 739
Reimbursements	696,613	632,358
Total Receipts	702,733	633,097
Expenditures		
Health and dental insurance premiums	196,154	181,759
Life insurance premiums	3,645	3,217
Health insurance claims	423,135	557,849
Total Expenditures	622,934	742,825
Receipts Over (Under) Expenditures	79,799	(109,728)
Unencumbered Cash, Beginning	1,094,533	1,174,332
Unencumbered Cash, Ending	$ 1,174,332	$ 1,064,604

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

KAMI FUND

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

	2020 Actual	2021 Actual
Receipts		
Miscellaneous	$ 557	$ 657
Expenditures		
Miscellaneous	557	532
Receipts Over (Under) Expenditures	-	125
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 125

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

LAW ENFORCEMENT TRUST FUND

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

	2020 Actual	2021 Actual
Receipts		
VIN fees	$ 10,600	$ 9,400
Donations	20	-
Interest income	106	7
Total Receipts	10,726	9,407
Expenditures		
Commodities	7,791	11,001
Receipts Over (Under) Expenditures	2,935	(1,594)
Unencumbered Cash, Beginning	17,158	20,093
Unencumbered Cash, Ending	$ 20,093	$ 18,499

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

FORFEITED PROPERTY FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 26	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	26	-
Unencumbered Cash, Beginning	2,388	2,414
Unencumbered Cash, Ending	$ 2,414	$ 2,414

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 96,340	$ 92,793	$ 101,323	$ (8,530)
Delinquent tax	1,279	1,919	-	1,919
Motor vehicle tax	17,519	18,809	15,500	3,309
Recreational vehicle tax	243	240	254	(14)
16/20M vehicle tax	199	226	183	43
Commercial vehicle tax	904	1,133	726	407
Excise tax	3	1	-	1
TIF	4,267	6,405	2,200	4,205
Neighborhood revitalization rebate	(3,548)	(2,536)	(2,420)	(116)
Coronavirus Relief Funds	184	-	-	-
Total Receipts	117,390	118,990	$ 117,766	$ 1,224
Expenditures				
Appropriation to Library	121,000	118,500	$ 118,500	$ -
Receipts Over (Under) Expenditures	(3,610)	490		
Unencumbered Cash, Beginning	5,049	1,439		
Unencumbered Cash, Ending	$ 1,439	$ 1,929		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 74,809	$ 81,396	$ 66,200	$ 15,196
Interest income	20	52	-	52
Total Receipts	74,829	81,448	$ 66,200	$ 15,248
Expenditures				
Personal services	59,970	-	$ -	$ -
Contractual	-	19,500	-	19,500
Capital outlay	-	80,138	150,000	(69,862)
Transfer to Street Improvement Fund	-	45,000	45,000	-
Total Expenditures	59,970	144,638	$ 195,000	$ (50,362)
Receipts Over (Under) Expenditures	14,859	(63,190)		
Unencumbered Cash, Beginning	139,277	154,136		
Unencumbered Cash, Ending	$ 154,136	$ 90,946		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARK FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local alcoholic liquor tax	$ 4,366	$ 5,763	$ 4,776	$ 987
Donations	515	1,375	-	1,375
Interest income	199	12	-	12
Grants	5,000	5,980	5,979	1
Reimbursements	1,029	1,030	-	1,030
Total Receipts	11,109	14,160	$ 10,755	$ 3,405
Expenditures				
Commodities	-	8	$ -	$ 8
Contractual services	250	769	-	769
Capital outlay	-	4,581	45,000	(40,419)
Total Expenditures	250	5,358	$ 45,000	$ (39,642)
Receipts Over (Under) Expenditures	10,859	8,802		
Unencumbered Cash, Beginning	41,102	51,961		
Unencumbered Cash, Ending	$ 51,961	$ 60,763		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

ECONOMIC DEVELOPMENT FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local sales tax	$ 98,983	$ 108,990	$ 70,000	$ 38,990
Grant	1,000	-	-	-
Land lease	28,989	32,081	-	32,081
Interest income	3	49	-	49
Miscellaneous	510	-	-	-
Total Receipts	129,485	141,120	$ 70,000	$ 71,120
Expenditures				
Contractual services	42,036	27,644	$ 66,000	$ (38,356)
Commodities	8	149	-	149
Capital outlay	56,717	48,080	20,000	28,080
Lease purchase-airport building	2,440	-	-	-
Transfer to Kingman Land Bank Fund	-	3,000	-	3,000
Total Expenditures	101,201	78,873	$ 86,000	$ (7,127)
Receipts Over (Under) Expenditures	28,284	62,247		
Unencumbered Cash, Beginning	100,011	128,295		
Unencumbered Cash, Ending	$ 128,295	$ 190,542		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

ECONOMIC DEVELOPMENT DIRECTOR FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
County share	$ 45,000	$ 20,045	$ -	$ 20,045
City share	45,000	36,000	72,000	(36,000)
Miscellaneous	20	-	-	-
Reimbursed expenses	190	607	-	607
Total Receipts	90,210	56,652	$ 72,000	$ (15,348)
Expenditures				
Personal services	59,006	64,288	$ 62,921	$ 1,367
Contractual services	3,480	11,807	12,000	(193)
Commodities	2,564	408	8,100	(7,692)
Total Expenditures	65,050	76,503	$ 83,021	$ (6,518)
Receipts Over (Under) Expenditures	25,160	(19,851)		
Unencumbered Cash, Beginning	-	25,160		
Unencumbered Cash, Ending	$ 25,160	$ 5,309		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

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

	2020	2021
Receipts		
Grants	$ -	$ 216,858
Interest	-	86
Total Receipts	-	216,944
Expenditures	-	-
Receipts Over (Under) Expenditures	-	216,944
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 216,944

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

KINGMAN LAND BANK FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from Economic Development Fund	$ -	$ 3,000	$ 3,000	$ -
Expenditures				
Memory Lane	-	25	$ 3,000	$ (2,975)
Receipts Over (Under) Expenditures	-	2,975		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 2,975		

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

FIRE DEPARTMENT TRUST FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest	$ 105	$ 48
Donations	-	147,038
Total Receipts	105	147,086
Expenditures	-	-
Receipts Over (Under) Expenditures	105	147,086
Unencumbered Cash, Beginning	6,770	6,875
Unencumbered Cash, Ending	$ 6,875	$ 153,961

CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND

MUNICIPAL COURT FUND

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

	2020 Actual	2021 Actual
Receipts		
Diversion fees	$ 1,875	$ 3,080
Court costs	12,952	17,762
Fines	35,554	39,275
Restitution	3,328	1,928
Attorney fees	5,174	5,077
KBI fees	3,350	1,050
Law enforcement training fees	4,958	6,148
Reinstatement fees	1,096	447
State administrative fees	218	273
Community Correction fund	2,250	860
Miscellaneous	5,988	5,315
Total Receipts	76,743	81,215
Expenditures		
Payments to City of Kingman	65,086	64,953
Bonds	1,128	-
Payments to State of Kansas	13,836	8,697
Miscellaneous	3,371	59
Total Expenditures	83,421	73,709
Receipts Over (Under) Expenditures	(6,678)	7,506
Unencumbered Cash, Beginning	9,204	2,526
Unencumbered Cash, Ending	$ 2,526	$ 10,032

CITY OF KINGMAN, KANSAS

BOND AND INTEREST FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 9,086	$ 35,870	$ 39,166	$ (3,296)
Delinquent tax	20	377	-	377
Motor vehicle tax	-	1,774	1,592	182
Recreational vehicle tax	-	23	20	3
16/20M vehicle tax	-	-	21	(21)
Commercial vehicle tax	-	107	68	39
TIF	402	2,458	-	2,458
Neighborhood revitalization rebate	(335)	(980)	(920)	(60)
Interest income	938	59	-	59
Special assessments	73,697	121,195	114,612	6,583
Total Receipts	83,808	160,883	$ 154,559	$ 6,324
Expenditures				
Principal	65,000	90,000	$ 115,000	$ (25,000)
Interest	66,864	47,590	50,818	(3,228)
Total Expenditures	131,864	137,590	$ 165,818	$ (28,228)
Receipts Over (Under) Expenditures	(48,056)	23,293		
Unencumbered Cash, Beginning	81,660	33,604		
Unencumbered Cash, Ending	$ 33,604	$ 56,897		

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

POLICE RESERVE FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 127	$ 7
Donations	14,949	-
Reimbursements	-	20,015
Transfer from General Fund	29,944	10,596
Total Receipts	45,020	30,618
Expenditures		
Commodities	25,308	-
Lease purchase	30,634	-
Total Expenditures	55,942	-
Receipts Over (Under) Expenditures	(10,922)	30,618
Unencumbered Cash, Beginning	15,224	4,302
Unencumbered Cash, Ending	$ 4,302	$ 34,920

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

AMBULANCE RESERVE FUND

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

	2020 Actual	2021 Actual
Receipts		
Transfer from General Fund	$ 16,062	$ 40,049
Donations	14,924	-
Interest income	24	18
Coronavirus Relief Funds	135,745	1,500
Miscellaneous	3,222	-
Total Receipts	169,977	41,567
Expenditures		
Commodities	3,105	4,128
Contractual services	23,612	3,380
Capital outlay	119,332	4,490
Lease purchase	17,783	-
Total Expenditures	163,832	11,998
Receipts Over (Under) Expenditures	6,145	29,569
Unencumbered Cash, Beginning	40,433	46,578
Unencumbered Cash, Ending	$ 46,578	$ 76,147

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

FIRE RESERVE FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 3	$ 13
Transfer from General Fund	20,504	-
Total Receipts	20,507	13
Expenditures	-	-
Receipts Over (Under) Expenditures	20,507	13
Unencumbered Cash, Beginning	-	20,507
Unencumbered Cash, Ending	$ 20,507	$ 20,520

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

MUNICIPAL EQUIPMENT RESERVE FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 4	$ 11
Reimbursements	-	201,054
Transfer from Water Fund	13,500	13,500
Transfer from Light Fund	6,000	6,000
Transfer from General Fund	-	18,222
Transfer from Disposal System Fund	3,600	3,600
Total Receipts	23,104	242,387
Expenditures		
Lease purchase	-	225,473
Equipment improvement	-	11,650
Total Expenditures	-	237,123
Receipts Over (Under) Expenditures	23,104	5,264
Unencumbered Cash, Beginning	-	23,104
Unencumbered Cash, Ending	$ 23,104	$ 28,368

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

STREET IMPROVEMENT FUND

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

	2020	2021
Receipts		
Grants	$ 468,692	$ -
Interest income	1,130	39
Transfer from Special Highway Fund	-	45,000
Total Receipts	469,822	45,039
Expenditures		
Construction costs	544,133	27,412
Receipts Over (Under) Expenditures	(74,311)	17,627
Unencumbered Cash, Beginning	192,926	118,615
Unencumbered Cash, Ending	$ 118,615	$ 136,242

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

AIRPORT IMPROVEMENT FUND

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

	2020	2021
Receipts		
Grants - State of Kansas	$ 25,883	$ 98,180
Grants - FAA	512,024	-
Interest income	446	7
Transfer from Airport Operations Fund	10,000	10,000
Total Receipts	548,353	108,187
Expenditures		
Construction costs	618,262	178,817
Receipts Over (Under) Expenditures	(69,909)	(70,630)
Unencumbered Cash, Beginning	51,006	(18,903)
Unencumbered Cash, Ending	$ (18,903)	$ (89,533)

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

TIF FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Tax increment financing allocation	$ 162,825	$ 161,558	$ 115,000	$ 46,558
Interest income	2,863	422	-	422
Transfer from TIF Improvement Debt Service Fund	2,590	-	-	-
Total Receipts	168,278	161,980	$ 115,000	$ 46,980
Expenditures				
Contractual services	24,909	188,941	$ 22,500	$ 166,441
Commodities	-	-	2,500	(2,500)
Capital outlay	46,612	-	440,000	(440,000)
Total Expenditures	71,521	188,941	$ 465,000	$ (276,059)
Receipts Over (Under) Expenditures	96,757	(26,961)		
Unencumbered Cash, Beginning	452,783	549,540		
Unencumbered Cash, Ending	$ 549,540	$ 522,579		

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 16	$ 54
Lease	-	14,771
Transfer from Disposal Replacement Fund	16,500	16,500
Transfer from Light Surplus Fund	24,000	13,667
Transfer from Light Fund	-	8,333
Transfer from Water Surplus Fund	39,000	35,750
Total Receipts	79,516	89,075
Expenditures	-	-
Receipts Over (Under) Expenditures	79,516	89,075
Unencumbered Cash, Beginning	34,792	114,308
Unencumbered Cash, Ending	$ 114,308	$ 203,383

CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUND

CDBG GRANT PROJECT FUND

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

	2020	2021
Receipts		
CDBG grant	$ -	$ 11,250
Match money	-	6,398
Total Receipts	-	17,648
Expenditures		
Project costs	-	6,271
Receipts Over (Under) Expenditures	-	11,377
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 11,377

CITY OF KINGMAN, KANSAS

TRUST FUND

CEMETERY ENDOWMENT FUND

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

	2020	2021
Receipts		
Permits issues	$ 2,300	$ 2,250
Interest	-	30
Total Receipts	2,300	2,280
Expenditures	-	-
Receipts Over (Under) Expenditures	2,300	2,280
Unencumbered Cash, Beginning	120,772	123,072
Unencumbered Cash, Ending	$ 123,072	$ 125,352

CITY OF KINGMAN, KANSAS

TRUST FUND

CEMETERY CAPITAL IMPROVEMENT FUND

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

	2020	2021
Receipts		
Sale of lots	$ 250	$ 50
Interest	-	4
Total Receipts	250	54
Expenditures	-	-
Receipts Over (Under) Expenditures	250	54
Unencumbered Cash, Beginning	53,134	53,384
Unencumbered Cash, Ending	$ 53,384	$ 53,438

CITY OF KINGMAN, KANSAS

TRUST FUND

BOWREN INTEREST FUND

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

	2020	2021
Receipts		
Interest income	$ 46	$ 6
Expenditures		
Miscellaneous	20	25
Receipts Over (Under) Expenditures	26	(19)
Unencumbered Cash, Beginning	3,819	3,845
Unencumbered Cash, Ending	$ 3,845	$ 3,826

CITY OF KINGMAN, KANSAS

TRUST FUND

KEYS ESTATE FUND

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

	2020	2021
Receipts		
Interest income	$ 17	$ 3
Expenditures		
Miscellaneous	20	25
Receipts Over (Under) Expenditures	(3)	(22)
Unencumbered Cash, Beginning	1,224	1,221
Unencumbered Cash, Ending	$ 1,221	$ 1,199

CITY OF KINGMAN, KANSAS

BUSINESS FUND

WATER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 627,803	$ 588,816	$ 580,000	$ 8,816
Interest income	11,204	773	2,000	(1,227)
Reimbursements	-	465	-	465
Miscellaneous	6,258	3,015	2,000	1,015
Total Receipts	645,265	593,069	$ 584,000	$ 9,069
Expenditures				
Production -				
Personal services	934	139	$ 1,500	$ (1,361)
Contractual services	57,681	70,491	66,800	3,691
Commodities	9,263	5,726	14,200	(8,474)
Total Production	67,878	76,356	82,500	(6,144)
Transmission -				
Personal services	147,687	152,472	148,317	4,155
Contractual services	21,266	35,998	33,050	2,948
Commodities	33,339	31,057	65,000	(33,943)
Capital outlay	-	-	-	-
Total Transmission	202,292	219,527	246,367	(26,840)
Administation -				
Personal services	128,230	123,076	129,957	(6,881)
Contractual services	20,816	31,049	30,150	899
Commodities	4,285	11,386	7,700	3,686
Capital outlay	761	-	4,000	(4,000)
Franchise fee	31,305	22,940	39,000	(16,060)
Transfer to Water Surplus Fund	200,000	183,333	200,000	(16,667)
Transfer to Municipal Equipment Reserve Fund	13,500	13,500	13,500	-
Total Administration	398,897	385,284	424,307	(39,023)
Total Expenditures	669,067	681,167	$ 753,174	$ (72,007)
Receipts Over (Under) Expenditures	(23,802)	(88,098)		
Unencumbered Cash, Beginning	1,365,898	1,342,096		
Unencumbered Cash, Ending	$ 1,342,096	$ 1,253,998		

CITY OF KINGMAN, KANSAS

BUSINESS FUND

WATER SURPLUS FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 22,581	$ 1,749
Coronavirus Relief Funds	15,600	-
Transfer from Water Fund	200,000	183,333
Total Receipts	238,181	185,082
Expenditures		
Contractual services	15,600	-
Commodities	45,250	-
Capital outlay	141,447	-
Transfer to Capital Improvement Fund	-	35,750
Transfer to General Fund	164,000	68,750
Total Expenditures	366,297	104,500
Receipts Over (Under) Expenditures	(128,116)	80,582
Unencumbered Cash, Beginning	2,450,039	2,321,923
Unencumbered Cash, Ending	$ 2,321,923	$ 2,402,505

CITY OF KINGMAN, KANSAS

BUSINESS FUND

LIGHT FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for services	$ 5,499,297	$ 6,028,438	$ 5,312,000	$ 716,438
Kansas Power Pool	198,393	325,426	136,500	188,926
Interest income	14,698	1,097	4,000	(2,903)
Licenses and permits	425	425	250	175
Reimbursements	4,650	309	-	309
Miscellaneous	16,263	39,280	2,250	37,030
Total Receipts	5,733,726	6,394,975	$ 5,455,000	$ 939,975
Expenditures				
Production -				
Personal services	491,355	494,373	$ 490,342	$ 4,031
Contractual services	3,273,588	3,117,641	3,565,411	(447,770)
Commodities	261,097	518,703	321,100	197,603
Capital outlay	71,022	(71,022)	25,000	(96,022)
Total Production	4,097,062	4,059,695	4,401,853	(342,158)
Transmission -				
Personal services	320,428	340,087	318,659	21,428
Contractual services	98,392	126,800	107,300	19,500
Commodities	189,962	188,731	175,750	12,981
Capital outlay	13,750	218	10,000	(9,782)
Total Transmission	622,532	655,836	611,709	44,127
Administrative -				
Personal services	146,153	140,492	194,792	(54,300)
Contractual services	47,266	55,883	-	55,883
Commodities	15,169	30,246	47,000	(16,754)
Capital outlay	761	-	-	-
Franchise fee	150,000	112,500	135,000	(22,500)

CITY OF KINGMAN, KANSAS

BUSINESS FUND

LIGHT FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Administrative (Cont.) -				
Transfer to Municipal Equip, Reserve Fund	$ 6,000	$ 6,000	$ 6,000	$ -
Transfer to Light Principal and Interest Fund	480,000	436,929	476,650	(39,721)
Transfer to Light Improvement Fund	-	23,755	25,915	(2,160)
Transfer to Capital Improvement Fund	-	8,333	-	8,333
Transfer to Light Surplus Fund	100,000	385,668	100,000	285,668
Total Administrative	945,349	1,199,806	985,357	214,449
Total Expenditures	5,664,943	5,915,337	$ 5,998,919	$ (83,582)
Receipts Over (Under) Expenditures	68,783	479,638		
Unencumbered Cash, Beginning	1,522,129	1,590,912		
Unencumbered Cash, Ending	$ 1,590,912	$ 2,070,550		

CITY OF KINGMAN, KANSAS

BUSINESS FUND

LIGHT PRINCIPAL AND INTEREST FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 7,331	$ 515
Miscellaneous	-	1,109
Transfer from Light Fund	480,000	436,929
Total Receipts	487,331	438,553
Expenditures		
Principal	390,000	405,000
Interest	58,350	37,469
Total Expenditures	448,350	442,469
Receipts Over (Under) Expenditures	38,981	(3,916)
Unencumbered Cash, Beginning	667,681	706,662
Unencumbered Cash, Ending	$ 706,662	$ 702,746

CITY OF KINGMAN, KANSAS

BUSINESS FUND

LIGHT SURPLUS FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 11,023	$ 896
Bond proceeds	-	400,000
Transfer from Light Fund	100,000	385,668
Total Receipts	111,023	786,564
Expenditures		
Contractual services	-	704,791
Interest	-	34,906
Transfer to Capital Improvement Fund	24,000	13,667
Total Expenditures	24,000	753,364
Receipts Over (Under) Expenditures	87,023	33,200
Unencumbered Cash, Beginning	1,300,102	1,387,125
Unencumbered Cash, Ending	$ 1,387,125	$ 1,420,325

CITY OF KINGMAN, KANSAS

BUSINESS FUND

LIGHT IMPROVEMENT FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 8	$ 93
Reimbursed expenses	21,855	-
Temporary note proceeds	2,340,000	-
Transfer from Light Fund	-	23,755
Total Receipts	2,361,863	23,848
Expenditures		
Contractual services	515,935	455,687
Commodities	498,216	443,848
Interest	-	6,937
Capital outlay	483,502	-
Total Expenditures	1,497,653	906,472
Receipts Over (Under) Expenditures	864,210	(882,624)
Unencumbered Cash, Beginning	-	864,210
Unencumbered Cash, Ending	$ 864,210	$ (18,414)

CITY OF KINGMAN, KANSAS

BUSINESS FUND

LIGHT COST OF ISSUANCE FUND

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

	2020 Actual	2021 Actual
Receipts		
Bond proceeds	$ 15,000	$ -
Expenditures		
Contractual services	6,519	2,089
Receipts Over (Under) Expenditures	8,481	(2,089)
Unencumbered Cash, Beginning	-	8,481
Unencumbered Cash, Ending	$ 8,481	$ 6,392

CITY OF KINGMAN, KANSAS

BUSINESS FUND

DISPOSAL SYSTEM FUND

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

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for services	$ 701,506	$ 691,513	$ 692,000	$ (487)
Sewer taps	540	675	200	475
Interest income	4,199	131	1,500	(1,369)
Miscellaneous	-	183	-	183
Total Receipts	706,245	692,502	$ 693,700	$ (1,198)
Expenditures				
Treatment Plant -				
Personal services	69,892	70,694	$ 68,539	$ 2,155
Contractual services	137,720	111,783	148,100	(36,317)
Commodities	30,508	42,830	47,925	(5,095)
Capital outlay	1,157	-	5,000	(5,000)
Total Treatment Plant	239,277	225,307	269,564	(44,257)
Collection System -				
Personal services	46,535	43,714	44,835	(1,121)
Contractual services	28,948	69,837	76,550	(6,713)
Commodities	18,832	12,767	13,550	(783)
Capital outlay	-	665	-	665
Total Collection System	94,315	126,983	134,935	(7,952)
Administration -				
Personal services	18,599	18,230	18,628	(398)
Contractual services	18,214	22,540	29,325	(6,785)
Commodities	1,371	10,431	4,950	5,481
Capital outlay	761	-	-	-
Franchise fee	34,970	25,840	35,000	(9,160)
Transfer to Municipal Equipment Reserve Fund	3,600	3,600	3,600	-
Transfer to Disposal System Debt Service Fund	285,000	264,453	288,494	(24,041)
Transfer to Disposal Replacement Fund	48,000	44,000	48,000	(4,000)
Total Administration	410,515	389,094	427,997	(38,903)
Total Expenditures	744,107	741,384	$ 832,496	$ (91,112)
Receipts Over (Under) Expenditures	(37,862)	(48,882)		
Unencumbered Cash, Beginning	440,741	402,879		
Unencumbered Cash, Ending	$ 402,879	$ 353,997		

CITY OF KINGMAN, KANSAS

BUSINESS FUND

DISPOSAL SYSTEM DEBT SERVICE FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 4,495	$ 352
Miscellaneous	17,370	-
Transfer from Disposal System Fund	285,000	264,453
Total Receipts	306,865	264,805
Expenditures		
Principal	260,000	275,000
Interest	23,694	15,636
Total Expenditures	283,694	290,636
Receipts Over (Under) Expenditures	23,171	(25,831)
Unencumbered Cash, Beginning	393,377	416,548
Unencumbered Cash, Ending	$ 416,548	$ 390,717

CITY OF KINGMAN, KANSAS

BUSINESS FUND

DISPOSAL REPLACEMENT FUND

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

	2020 Actual	2021 Actual
Receipts		
Interest income	$ 11,329	$ 943
Transfer from Disposal System Fund	48,000	44,000
Total Receipts	59,329	44,943
Expenditures		
Transfer to Capital Improvement Fund	16,500	16,500
Receipts Over (Under) Expenditures	42,829	28,443
Unencumbered Cash, Beginning	1,101,286	1,144,115
Unencumbered Cash, Ending	$ 1,144,115	$ 1,172,558

CITY OF KINGMAN, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Meter Deposit	$ 48,794	$ 21,181	$ 20,943	$ 49,032
Sales Tax	38,880	316,019	311,045	43,854
CID Sales Tax	1,326	15	1,341	-
Payroll Clearing	5,855	2,278,964	2,278,831	5,988
Cafeteria Plan Reimbursement	1,691	9,008	9,892	807
Total	$ 96,546	$ 2,625,187	$ 2,622,052	$ 99,681

CITY OF KINGMAN, KANSAS

RELATED MUNICIPAL ENTITY

KINGMAN CARNEGIE LIBRARY

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

	2020 Actual	2021 Actual
Receipts		
City appropriations	$ 138,000	$ 136,100
Copies	560	877
Fines	505	845
Gifts & Miscellaneous	58	99
Donations and Memorials	4,969	7,473
Reimbursements/Replacements	83	125
Investment Income (includes Royalties)	7,836	78,731
Grants	5,138	3,686
SCKLS	19,588	20,434
Interest (checking & savings)	67	32
Miscellaneous	151	75
Transfer from Gifts & Grants		8,000
Transfer from General Fund	8,891	13,610
Total Receipts	185,845	270,087
Expenditures		
Accounting/Tax Prep (incl Acctg Wage)	3,833	4,346
Books (Adult, Juv, Memorial)	13,440	17,530
E-Books	2,900	900
Periodicals	228	151
Capital Outlay	27,176	-
Continuing Education	8,891	-
Custodial Service	-	2,550
Employee Benefits	13,549	12,742
Equipment & Furniture	4,725	2,401
Grant Expense	-	683
Geneology	299	299
Insurance	8,818	9,923
Maintenance	6,130	8,960
Memberships	518	1,894
Miscellaneous	229	362
Payroll	83,341	79,597
Postage	500	1,000

CITY OF KINGMAN, KANSAS

RELATED MUNICIPAL ENTITY

KINGMAN CARNEGIE LIBRARY

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

	2020 Actual	2021 Actual
Expenditures (cont.)		
Summer Reading	$ 777	$ 2,470
Supplies & Materials	4,024	3,655
Taxes	76	19
Technology	4,112	3,800
Travel	48	98
Utilities	11,320	12,757
Transfer to Capital Improvement Fund	-	13,610
Transfer to General Fund	-	8,000
Total Expenditures	239,129	187,749
Receipts Over (Under) Expenditures	(53,284)	82,338
Unencumbered Cash, Beginning	873,274	864,186
Unencumbered Cash, Ending	$ 819,990	$ 946,524