CITY OF ELLINWOOD, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Ellinwood, Kansas
Ellinwood, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Ellinwood, Kansas**, 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 11, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

May 10, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 265,187	-	1,227,791	1,226,186	**266,792**	50,674	**317,466**
Special Purpose Funds							
Fire-Ambulance Equipment Fund	281,699	-	64,363	88,109	**257,953**	416	**258,369**
Library Fund	1	-	15,583	15,582	**2**	-	**2**
Fire Fund	37,129	-	43,654	52,600	**28,183**	1,419	**29,602**
Special Parks and Recreation Fund	3,985	-	3,449	3,138	**4,296**	-	**4,296**
Capital Equipment Reserve Fund	131,454	-	133	-	**131,587**	-	**131,587**
Capital Improvement Fund	107,792	-	101	30,906	**76,987**	-	**76,987**
Special Highway Fund	59,755	-	240,361	255,621	**44,495**	8,976	**53,471**
Economic Development Fund	57,074	-	32,633	20,179	**69,528**	-	**69,528**
Drug Assessment Fund	2,317	-	1	-	**2,318**	-	**2,318**
COVID Federal Fund	-	-	148,279	-	**148,279**	39,750	**188,029**
Fire Insurance Proceeds Fund	(5,673)	-	6,266	593	**-**	-	**-**
Bond and Interest Fund							
Bond and Interest Fund	33,790	-	117,249	120,163	**30,876**	-	**30,876**
Business Funds							
Electric Fund	313,016	-	2,568,945	2,523,802	**358,159**	141,931	**500,090**
Electric Capital Reserve Fund	749,793	-	63,316	36,740	**776,369**	23,566	**799,935**
Solid Waste Fund	73,462	-	189,140	173,741	**88,861**	7,917	**96,778**
Water Fund	127,623	-	345,336	317,050	**155,909**	11,827	**167,736**
Water Capital Reserve Fund	73,810	-	74	39,750	**34,134**	-	**34,134**
Wastewater Fund	115,629	-	216,242	173,879	**157,992**	4,401	**162,393**
Wastewater Capital Reserve Fund	55,607	-	56	-	**55,663**	-	**55,663**
Total Reporting Entity (Excluding Agency Funds)	$ 2,483,450	-	5,282,972	5,078,039	**2,688,383**	290,877	**2,979,260**

Composition of Cash	Checking Accounts	$ **980,758**
	Money Market Accounts	**1,998,482**
	Cash on Hand	**100**
	Total Primary Government	**2,979,340**
	Agency Funds per Schedule 3	**(80)**
	Total Reporting Entity (Excluding Agency Funds)	$ **2,979,260**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and five-member council. A related municipal entity is an entity established to benefit the City and/or its constituents. The City has no related municipal entities.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the City for the year ended December 31, 2021.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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.

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Capital Equipment Reserve Fund, Capital Improvement Fund, Drug Assessment Fund, COVID Federal Fund and Fire Insurance Proceeds Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

City of Ellinwood, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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.

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 K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $2,979,340 and the bank balance was $2,989,551. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $2,489,551 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. The City had no investments at December 31, 2021.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating

functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Ellinwood, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Special Highway Fund	K.S.A. 12-1,119	$	148,895
General Fund	Fire-Ambulance Equipment Fund	K.S.A. 12-110d		13,000
Electric Fund	Electric Capital Reserve Fund	K.S.A. 12-825d		62,529
Electric Fund	Economic Development Fund	K.S.A. 12-825d		31,265
Electric Fund	Special Highway Fund	K.S.A. 12-825d		15,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

City of Ellinwood, Kansas carries commercial insurance for risks of loss, including property, general liability, inland marine, workers' compensation, automobile, umbrella, linebacker, airport liability, professional ambulance liability, law enforcement liability, commercial output building, government crime, data compromise and treasurer bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of Ellinwood, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFERRED COMPENSATION PLAN

City of Ellinwood, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Full-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of Ellinwood, Kansas 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $106,107 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 $757,568. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Ellinwood, Kansas** 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.

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

rate is set at 1% for the year ended December 31, 2021.

NOTE 11 – COMPENSATED ABSENCES

Vacation

City of Ellinwood, Kansas' policy regarding vacation is that an employee will accrue one vacation day for each full month of service for the first 10 years of full-time employment. After 10 years, one and a half days per month vacation is allowed. After 20 years, 2 days per month vacation is allowed. Each employee is allowed to carry over half of one year's leave from one year to the next. Upon termination of employment, earned but unused vacation will be paid to the employee subject to the maximum accrual limits.

Sick Leave

The policy regarding sick leave is that all full-time employees are entitled to accrue one sick day per month up to a maximum of 90 days. This may be carried forward from one year to the next; however, upon termination of employment, no benefits will be paid out unless the employee has been employed 10 continuous years with the City and the termination is due to retirement. The employee shall be compensated for 25% of his/her accumulated sick leave based on his/her regular rate of pay at the time of retirement.

Comp Time

Comp time is earned at the rate of 1.5 hours per every hour worked over 40 hours during a one week period. Employees have the option of taking time off or receiving payment for the hours earned. Employees can carry over 32 hours of comp time to the succeeding year and upon termination of employment, any unused comp time will be paid.

NOTE 12 – LONG-TERM DEBT

General Obligation Bonds

On November 14, 2017, the City issued Series 2017 general obligation bonds of $1,250,000 with interest rates of 2.0 – 3.5% to pay the costs of flood control and street improvement projects and purchase a tractor.

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 2017	2.0-3.5%	11/14/2017	$ 1,250,000	9/1/2031	$ 1,135,000	-	90,000	**1,045,000**	30,163

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 - 2031	**Total**
Principal							
General Obligation Bonds	$ 95,000	95,000	95,000	100,000	100,000	560,000	**1,045,000**
Interest							
General Obligation Bonds	28,363	26,463	24,563	22,425	20,175	55,338	**177,327**
Total Principal and Interest	$ **123,363**	**121,463**	**119,563**	**122,425**	**120,175**	**615,338**	**1,222,327**

CITY OF ELLINWOOD, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 1,628,324	-	1,628,324	**1,226,186**	(402,138)
Special Purpose Funds					
Fire-Ambulance Equipment Fund	295,000	-	295,000	**88,109**	(206,891)
Library Fund	16,890	-	16,890	**15,582**	(1,308)
Fire Fund	73,738	-	73,738	**52,600**	(21,138)
Special Parks and Recreation Fund	6,600	-	6,600	**3,138**	(3,462)
Special Highway Fund	356,282	-	356,282	**255,621**	(100,661)
Economic Development Fund	132,600	-	132,600	**20,179**	(112,421)
Bond and Interest Fund					
Bond and Interest	160,163	-	160,163	**120,163**	(40,000)
Business Funds					
Electric Fund	2,756,940	-	2,756,940	**2,523,802**	(233,138)
Solid Waste Fund	270,114	-	270,114	**173,741**	(96,373)
Water Fund	489,794	-	489,794	**317,050**	(172,744)
Wastewater Fund	329,069	-	329,069	**173,879**	(155,190)

CITY OF ELLINWOOD, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 406,227	**416,929**	430,736	(13,807)
Delinquent Tax	18,656	**8,505**	12,000	(3,495)
Special Assessment Tax	1,005	**-**	-	-
Motor Vehicle Tax	68,146	**54,279**	72,002	(17,723)
Commercial Vehicle Tax	4,987	**4,768**	5,408	(640)
Local Alcoholic Liquor Tax	3,413	**3,348**	4,380	(1,032)
County Sales Tax	281,426	**308,270**	280,000	28,270
City Sales Tax	91,784	**97,791**	110,000	(12,209)
Charges for Services	8,736	**10,399**	8,000	2,399
Franchise Fees	15,428	**16,906**	21,000	(4,094)
Grant Income	8,161	**15,455**	-	15,455
State Grants	-	**6,260**	-	6,260
Licenses, Fees and Permits	8,091	**20,223**	9,350	10,873
Municipal Court Fines	18,822	**15,744**	27,500	(11,756)
Interest	2,413	**342**	4,000	(3,658)
Ambulance Fee and Subsidy	230,593	**205,091**	220,000	(14,909)
Other Income	2,654	**9,264**	23,500	(14,236)
Donations	-	**12,332**	5,000	7,332
Sale of Property	4,769	**21,885**	4,000	17,885
Transfers In	-	**-**	150,000	(150,000)
Total Receipts	1,175,311	**1,227,791**	1,386,876	(159,085)
Expenditures				
General Administrative	234,293	**319,741**	394,467	(74,726)
Public Safety				
Police	438,806	**432,655**	457,045	(24,390)
Ambulance	250,870	**251,754**	267,322	(15,568)
Health, Sanitation and Airport	4,164	**4,445**	8,260	(3,815)
Recreation - Swimming Pool	1,714	**51,884**	56,421	(4,537)
Recreation - Activities	1,357	**3,812**	9,809	(5,997)
Transfers Out	208,892	**161,895**	435,000	(273,105)
Total Expenditures	1,140,096	**1,226,186**	1,628,324	(402,138)
Receipts Over (Under) Expenditures	35,215	**1,605**		
Unencumbered Cash - Beginning	229,972	**265,187**		
Unencumbered Cash - Ending	$ 265,187	**266,792**		

CITY OF ELLINWOOD, KANSAS
Fire-Ambulance Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 14,321	**13,584**	14,038	(454)
Motor Vehicle Tax	2,402	**1,914**	2,538	(624)
Commercial Vehicle Tax	176	**168**	191	(23)
Delinquent Tax	689	**301**	400	(99)
Grant Income	-	**32,226**	-	32,226
Interest	1,980	**262**	3,500	(3,238)
Insurance Proceeds	7,182	**2,908**	-	2,908
Transfers In	13,000	**13,000**	13,000	-
Total Receipts	39,750	**64,363**	33,667	30,696
Expenditures				
Capital Outlay	-	**88,109**	295,000	(206,891)
Receipts Over (Under) Expenditures	39,750	**(23,746)**		
Unencumbered Cash - Beginning	241,949	**281,699**		
Unencumbered Cash - Ending	$ 281,699	**257,953**		

CITY OF ELLINWOOD, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	13,456	**13,342**	13,787	(445)
Motor Vehicle Tax		2,291	**1,799**	2,386	(587)
Commercial Vehicle Tax		168	**158**	179	(21)
Delinquent Tax		645	**284**	500	(216)
Interest		1	**-**	-	-
Total Receipts		16,561	**15,583**	16,852	(1,269)
Expenditures					
Appropriations		16,560	**15,582**	16,890	(1,308)
Receipts Over (Under) Expenditures		1	**1**		
Unencumbered Cash - Beginning		-	**1**		
Unencumbered Cash - Ending	$	1	**2**		

CITY OF ELLINWOOD, KANSAS
Fire Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Grant Income	$ 1,697	**2,193**	2,900	(707)
Rural Fire Contracts	40,000	**40,000**	40,000	-
Interest	270	**38**	500	(462)
Other Income	3,951	**1,423**	50	1,373
Total Receipts	45,918	**43,654**	43,450	204
Expenditures				
Personal Services	7,498	**7,768**	7,968	(200)
Contractual Services	18,446	**21,505**	26,870	(5,365)
Commodities	12,837	**17,874**	31,900	(14,026)
Capital Outlay	4,386	**5,453**	7,000	(1,547)
Total Expenditures	43,167	**52,600**	73,738	(21,138)
Receipts Over (Under) Expenditures	2,751	**(8,946)**		
Unencumbered Cash - Beginning	34,378	**37,129**		
Unencumbered Cash - Ending	$ 37,129	**28,183**		

CITY OF ELLINWOOD, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Alcoholic Liquor Tax	$ 3,413	**3,348**	4,380	(1,032)
Donations	-	**100**	-	100
Interest	1	**1**	-	1
Total Receipts	3,414	**3,449**	4,380	(931)
Expenditures				
Contractual Services	191	**100**	2,000	(1,900)
Commodities	2,869	**3,038**	2,600	438
Capital Outlay	-	**-**	2,000	(2,000)
Total Expenditures	3,060	**3,138**	6,600	(3,462)
Receipts Over (Under) Expenditures	354	**311**		
Unencumbered Cash - Beginning	3,631	**3,985**		
Unencumbered Cash - Ending	$ 3,985	**4,296**		

CITY OF ELLINWOOD, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	672	**133**
Transfers In		40,000	**-**
Total Receipts		40,672	**133**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		40,672	**133**
Unencumbered Cash - Beginning		90,782	**131,454**
Unencumbered Cash - Ending	$	131,454	**131,587**

CITY OF ELLINWOOD, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	693	**101**
Transfers In		31,500	**-**
Total Receipts		32,193	**101**
Expenditures			
Contractual Services		-	**11,387**
Capital Outlay		30,163	**19,519**
Total Expenditures		30,163	**30,906**
Receipts Over (Under) Expenditures		2,030	**(30,805)**
Unencumbered Cash - Beginning		105,762	**107,792**
Unencumbered Cash - Ending	$	107,792	**76,987**

CITY OF ELLINWOOD, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Gasoline Tax	$ 50,903	**56,238**	45,410	10,828
Federal Grants	**-**	**14,077**	-	14,077
State Grants	**-**	**1,877**	-	1,877
Other Income	4,921	**4,219**	3,000	1,219
Interest	157	**55**	200	(145)
Transfers In	195,892	**163,895**	263,500	(99,605)
Total Receipts	251,873	**240,361**	312,110	(71,749)
Expenditures				
Personal Services	138,511	**145,328**	145,564	(236)
Contractual Services	34,939	**18,201**	37,278	(19,077)
Commodities	38,668	**43,630**	56,440	(12,810)
Capital Outlay	38,010	**48,462**	117,000	(68,538)
Total Expenditures	250,128	**255,621**	356,282	(100,661)
Receipts Over (Under) Expenditures	1,745	**(15,260)**		
Unencumbered Cash - Beginning	58,010	**59,755**		
Unencumbered Cash - Ending	$ 59,755	**44,495**		

CITY OF ELLINWOOD, KANSAS
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)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Contributions	$	2,421	**1,200**	3,000	(1,800)
Interest		724	**68**	1,000	(932)
Sale of Property		50	**100**	-	100
Transfers In		29,953	**31,265**	32,000	(735)
Total Receipts		33,148	**32,633**	36,000	(3,367)
Expenditures					
Economic Development Activity		60,033	**20,179**	132,600	(112,421)
Receipts Over (Under) Expenditures		(26,885)	**12,454**		
Unencumbered Cash - Beginning		83,959	**57,074**		
Unencumbered Cash - Ending	$	57,074	**69,528**		

Schedule 2-10

CITY OF ELLINWOOD, KANSAS
Drug Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	1	**1**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1	**1**
Unencumbered Cash - Beginning		2,316	**2,317**
Unencumbered Cash - Ending	$	2,317	**2,318**

CITY OF ELLINWOOD, KANSAS
COVID Federal Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	112,012	**148,279**
Expenditures			
Appropriations		112,012	**-**
Receipts Over (Under) Expenditures		-	**148,279**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**148,279**

CITY OF ELLINWOOD, KANSAS
Fire Insurance Proceeds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	104,655	**6,264**
Interest		4	**2**
Total Receipts		104,659	**6,266**
Expenditures			
Contractual		1,211	**593**
Capital Outlay		109,121	**-**
Total Expenditures		110,332	**593**
Receipts Over (Under) Expenditures		(5,673)	**5,673**
Unencumbered Cash - Beginning		-	**(5,673)**
Unencumbered Cash - Ending	$	(5,673)	**-**

CITY OF ELLINWOOD, KANSAS
Capital Projects Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	1,977	-
Expenditures			
Contractual Services		82,769	-
Capital Outlay		325,792	-
Total Expenditures		408,561	-
Receipts Over (Under) Expenditures		(406,584)	-
Unencumbered Cash - Beginning		406,584	-
Unencumbered Cash - Ending	$	-	-

CITY OF ELLINWOOD, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 101,408	**100,343**	103,679	(3,336)
Delinquent Tax	3,564	**2,054**	1,000	1,054
Motor Vehicle Tax	20,419	**14,799**	19,332	(4,533)
Interest	432	**53**	150	(97)
Total Receipts	125,823	**117,249**	124,161	(6,912)
Expenditures				
Principal	85,000	**90,000**	90,000	-
Interest	31,863	**30,163**	30,163	-
Cash Basis Reserve	-	**-**	40,000	(40,000)
Total Expenditures	116,863	**120,163**	160,163	(40,000)
Receipts Over (Under) Expenditures	8,960	**(2,914)**		
Unencumbered Cash - Beginning	24,830	**33,790**		
Unencumbered Cash - Ending	$ 33,790	**30,876**		

CITY OF ELLINWOOD, KANSAS
Electric Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales to Customers	$ 2,175,399	**2,438,664**	2,320,900	117,764
Wholesale Electric Charges	51,735	**51,735**	51,000	735
Connection Fees	2,725	**2,400**	-	2,400
Disconnect and Service Charges	3,838	**7,081**	-	7,081
Penalties	11,755	**13,460**	-	13,460
Other Income	25,578	**55,391**	21,200	34,191
Rental Fees	872	**-**	1,000	(1,000)
Sale of Property	-	**-**	3,000	(3,000)
Interest	797	**214**	2,500	(2,286)
Total Receipts	2,272,699	**2,568,945**	2,399,600	169,345
Expenditures				
Production	1,475,739	**1,751,500**	1,697,985	53,515
Distribution	324,643	**334,806**	396,672	(61,866)
Administration	299,592	**328,702**	343,283	(14,581)
Transfers Out	114,859	**108,794**	319,000	(210,206)
Total Expenditures	2,214,833	**2,523,802**	2,756,940	(233,138)
Receipts Over (Under) Expenditures	57,866	**45,143**		
Unencumbered Cash - Beginning	255,150	**313,016**		
Unencumbered Cash - Ending	$ 313,016	**358,159**		

CITY OF ELLINWOOD, KANSAS
Electric Capital Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	6,111	**787**
Transfers In		59,906	**62,529**
Total Receipts		66,017	**63,316**
Expenditures			
Electric System Improvements		31,298	**36,740**
Receipts Over (Under) Expenditures		34,719	**26,576**
Unencumbered Cash - Beginning		715,074	**749,793**
Unencumbered Cash - Ending	$	749,793	**776,369**

CITY OF ELLINWOOD, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Solid Waste Charges	$ 184,716	**185,312**	195,000	(9,688)
Other Income	3,975	**3,769**	-	3,769
Interest	238	**59**	400	(341)
Total Receipts	188,929	**189,140**	195,400	(6,260)
Expenditures				
Personal Services	70,528	**86,344**	73,800	12,544
Contractual Services	65,665	**63,343**	70,164	(6,821)
Commodities	15,868	**21,879**	27,150	(5,271)
Capital Outlay	-	**2,175**	19,000	(16,825)
Transfers Out	25,000	**-**	80,000	(80,000)
Total Expenditures	177,061	**173,741**	270,114	(96,373)
Receipts Over (Under) Expenditures	11,868	**15,399**		
Unencumbered Cash - Beginning	61,594	**73,462**		
Unencumbered Cash - Ending	$ 73,462	**88,861**		

CITY OF ELLINWOOD, KANSAS
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)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Sales to Customers	$	308,416	**302,257**	328,600	(26,343)
Connection Fees		2,125	**1,975**	-	1,975
Rental Fees		42,082	**37,325**	43,000	(5,675)
Water Tank Sales		2,503	**2,051**	-	2,051
Sale of Property		-	**1,550**	-	1,550
Other Income		151	**81**	-	81
Interest		778	**97**	1,500	(1,403)
Total Receipts		356,055	**345,336**	373,100	(27,764)
Expenditures					
Production and Maintenance		304,343	**317,050**	349,794	(32,744)
Transfers Out		36,500	**-**	140,000	(140,000)
Total Expenditures		340,843	**317,050**	489,794	(172,744)
Receipts Over (Under) Expenditures		15,212	**28,286**		
Unencumbered Cash - Beginning		112,411	**127,623**		
Unencumbered Cash - Ending	$	127,623	**155,909**		

CITY OF ELLINWOOD, KANSAS
Water Capital Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	372	**74**
Transfers In		25,000	**-**
Total Receipts		25,372	**74**
Expenditures			
Capital Outlay		-	**39,750**
Receipts Over (Under) Expenditures		25,372	**(39,676)**
Unencumbered Cash - Beginning		48,438	**73,810**
Unencumbered Cash - Ending	$	73,810	**34,134**

CITY OF ELLINWOOD, KANSAS
Wastewater Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sewer Service Charges	$ 208,077	**211,237**	212,300	(1,063)
Other Income	5,290	**4,895**	5,000	(105)
Reimbursed Expenses	687	**13**	-	13
Interest	384	**97**	1,000	(903)
Total Receipts	214,438	**216,242**	218,300	(2,058)
Expenditures				
Personal Services	65,372	**68,977**	72,789	(3,812)
Contractual Services	57,686	**83,887**	64,180	19,707
Commodities	27,923	**21,015**	25,100	(4,085)
Capital Outlay	1,545	**-**	102,000	(102,000)
Transfers Out	35,000	**-**	65,000	(65,000)
Total Expenditures	187,526	**173,879**	329,069	(155,190)
Receipts Over (Under) Expenditures	26,912	**42,363**		
Unencumbered Cash - Beginning	88,717	**115,629**		
Unencumbered Cash - Ending	$ 115,629	**157,992**		

CITY OF ELLINWOOD, KANSAS
Wastewater Capital Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	226	**56**
Transfers In		25,000	**-**
Total Receipts		25,226	**56**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		25,226	**56**
Unencumbered Cash - Beginning		30,381	**55,607**
Unencumbered Cash - Ending	$	55,607	**55,663**

Schedule 3

CITY OF ELLINWOOD, KANSAS
Agency Fund
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Payroll Clearing Fund	$ -	1,532,097	1,532,015	80